

APPENDIX A

A. Submission Types Accepted for Electronic Filing

This Appendix provides tables listing all submission types accepted by EDGAR. Use this Appendix to find a description of EDGAR submission types and to identify the templates used to recognize different submission types.

A.1 How Tables are Organized

The tables are organized by the Act under which they are used. Each table has four headings: Filing Type; Description; Submission Type; and Appendix B Template Number.

A.1.1 Filing Type

The Filing Type column lists the names of the forms, rules, or schedules as they appear in the Code of Federal Regulations (CFR).

A.1.2 Description

The Description column explains the purpose of the form.

A.1.3 Submission Type

The Submission Type column lists the names of the submission types that correspond to the filing type.

A.1.4 Template Number

The Template column shows the template number as recognized by EDGAR.

APPENDIX A

Submission Types Accepted for Electronic Filing

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TABLE 1. Securities Act Submission Types Accepted by EDGAR

Filing Type	Description	Submission Type	Template Number
F-1	Registration statement for certain foreign private issuers: Initial statement Pre-effective amendments Post-effective amendments	F-1 F-1/A POS AM	1 1 3
F-1MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related registration statement filed on Form F-1. Post-effective amendments	F-1MEF POS462B	1 3
F-2	Registration statement for certain foreign private issuers: Initial statement Pre-effective amendments Post-effective amendments Registration of securities pursuant to dividend or interest re-investment plans: Initial statement Post-effective amendments	F-2 F-2/A POS AM F-2D F-2DPOS	1 1 1 1 1
F-2MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related registration statement filed on Form F-2. Post-effective amendments	F-2MEF POS462B	1 3
F-3	Registration statement for specified transactions by certain foreign private issuers: Initial statement Pre-Effective amendments Post-Effective amendments Registration of securities pursuant to dividend or interest reinvestment plans Initial statement Post-effective amendments	F-3 F-3/A POS AM F-3D F-3DPOS	1 1 1 1 1
F-3MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related registration statement filed on Form F-3. Post-effective amendments	F-3MEF POS462B	1 3
F-4	Registration statement for securities issued by foreign private issuers in certain business combination transactions: Initial statement Pre-effective amendments Post-effective amendments	F-4 F-4/A F-4 POS	1 1 1

Filing Type	Description	Submission Type	Template Number
F-4EF	Auto effective registration statement for securities by certain foreign private issuers in connection with certain business combination transactions: Initial statement Pre-effective amendments Post-effective amendments	F-4 EF F-4 EF/A F-4 POS	1 1 1
F-4MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related registration statement filed on Form F-4. Post-effective amendments	F-4MEF POS462B	1 3
F-6	Registration statement for American Depositary Receipt shares that is not automatically effective upon filing: Initial statement Pre-effective amendments Post-effective amendments Filing to become effective immediately upon filing: Initial statement Post-effective amendments	F-6 F-6/A POS AM F-6EF F-6 POS	1 1 1 1 1
F-7	Registration statement for securities of certain Canadian issuers offered for cash upon the exercise of rights granted to existing security holders under the Securities Act of 1933: Initial statement Pre-effective amendments Post-effective amendments	F-7 F-7/A F-7 POS	1 1 1
F-8	Registration statement for securities of certain Canadian issuers to be issued in exchange offers or a business combination under the Securities Act of 1933: Initial statement Pre-effective amendments Post-effective amendments	F-8 F-8/A F-8 POS	1 1 1
F-9	Registration of securities of certain investment grade debt or investment grade preferred securities of certain Canadian issuers under the Securities Act of 1933: Initial statement Auto-effective Pre-effective amendments Post-effective amendments	F-9 F-9 EF F-9/A F-9 POS	1 1 1 1

Filing Type	Description	Submission Type	Template Number
F-10	Registration statement for securities of certain Canadian issuers under the Securities Act of 1933: Initial statement Auto-effective Pre-effective amendments Post-effective amendments	F-10 F-10 EF F-10/A F-10 POS	1 1 1 1
F-80	Registration of securities of certain Canadian issuers to be issued in exchange offers or a business combination under the Securities Act of 1933: Initial statement Pre-effective amendments Post-effective amendments	F-80 F-80/A F-80 POS	1 1 1
S-1	General form of registration statement: Initial statement Pre-effective amendments Post-effective amendments	S-1 S-1/A POS AM	1 1 1
S-1MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related registration statement filed on Form S-1. Post-effective amendments	S-1MEF POS462B	1 3
S-2	Registration of securities of certain issuers: Initial statement Pre-effective amendments Post-effective amendments	S-2 S-2/A POS AM	1 1 1
S-2MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related registration statement filed on Form S-2. Post-effective amendments	S-2MEF POS462B	1 3
S-3	Registration statement for specified transactions by certain issuers: Initial statement Pre-effective amendments Post-effective amendments Registration of securities pursuant to dividend or interest reinvestment plans which become effective automatically upon filing: Initial statement Post-effective amendments	S-3 S-3/A POS AM S-3D S-3DPOS	1 1 1 1 1
S-3MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related registration statement filed on Form S-3. Post-effective amendments	S-3MEF POS462B	1 3

Filing Type	Description	Submission Type	Template Number
S-4	Registration of securities issued in business combination transactions Initial statement Pre-effective amendments Post-effective amendments Securities issued in connection with the formation of a bank or savings and loan holding company in compliance with General Instruction G. Initial statement Pre-effective amendments Post-effective amendments	S-4 S-4/A POS AM S-4EF S-4EF/A S-4 POS	1 1 1 1 1 1
S-4MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related registration statement filed on Form S-4. Post-effective amendments	S-4MEF POS462B	1 3
S-8	Securities to be offered to employees pursuant to employee benefit plans Initial statement Post-effective amendments	S-8 S-8 POS	1 1
S-11	Registration statement for securities to be issued by real estate companies: Initial statement Pre-effective amendments Post-effective amendments	S-11 S-11/A POS AM	1 1 1
S-11MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related registration statement filed on Form S-11. Post-effective amendments	S-11MEF POS462B	1 3
S-20	For standardized options: Initial statement Pre-effective amendments Post-effective amendments	S-20 S-20/A POS AM	1 1 1
S-B	Registration statement for securities of foreign governments and subdivisions thereof under the Securities Act of 1933 (Schedule B): Initial statement Pre-effective amendments Post-effective amendments	S-B S-B/A POS AM	1 1 1
S-BMEF	New registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-B. Initial statement Post effective amendment	S-BMEF POS462B	1 3

Filing Type	Description	Submission Type	Template Number
SB-1	Optional form for the registration of securities to be sold to the public by small business issuers: Initial statement Pre-effective amendments Post-effective amendments	SB-1 SB-1/A POS AM	1 1 1
SB-1MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related registration statement filed on Form SB-1. Post-effective amendments	SB-1MEF POS462B	1 3
SB-2	Optional form for the registration of securities to be sold to the public by small business issuers: Initial statement Pre-effective amendments Post-effective amendments	SB-2 SB-2/A POS AM	1 1 1
SB-2MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related registration statement filed on Form SB-2. Post-effective amendments	SB-2MEF POS462B	1 3
POS462C	Post-effective amendment to a registration statement filed under Rule 462(c).	POS462C	3
POS EX	Post-effective amendment filed solely to add exhibits to a registration statement.	POS EX	3
POS AM	Post-effective amendments to provide updated prospectus information.	POS AM	1
PROSPECTUSES FILED PURSUANT TO RULE 424			
	Filed pursuant to Rule 424(a). Filed pursuant to Rule 424(b)(1). Filed pursuant to Rule 424(b)(2). Filed pursuant to Rule 424(b)(3). Filed pursuant to Rule 424(b)(4). Filed pursuant to Rule 424(b)(5). Filed pursuant to Rule 424(b)(7).	424A 424B1 424B2 424B3 424B4 424B5 424B7	3 3 3 3 3 3 3
FILINGS PURSUANT TO THE TRUST INDENTURE ACT			
305B2	Initial statement Pre-effective amendments	305B2 305B2/A	3 3
T-3	Application for qualification of trust indentures: Initial statement Pre-effective amendments Note: "Submission types" T-1 and T-2 are not used as stand-alone submission types on the EDGAR system. They are filed as EX-25 to registration statements.	T-3 T-3/A	1 1

Filing Type	Description	Submission Type	Template Number
T-6	Application for determination of eligibility of a foreign person to act as institutional trustee filed pursuant to Section 310(a)(1) of the Trust Indenture Act of 1939: Initial statement Pre-effective amendments	T-6 T-6/A	1 1
FILINGS PURSUANT TO RULE 144			
144	Report of proposed sale of securities: Initial filing Amendments Note: Form 144 may be filed electronically on a voluntary basis if the issuer of the securities is a public company.	144 144/A	2 2
MISCELLANEOUS FILINGS			
DEL AM	Delaying amendment.	DEL AM	3
UNDER	Information pursuant to Item 4 of Form S-6. Amendment to information pursuant to Item 4 of Form S-6.	UNDER UNDER/A	3 3
SUPPL	Voluntary supplemental material filed pursuant to Section 11(a) of the Securities Act of 1933 by foreign issuers	SUPPL	2
RW	Registration Withdrawal Request	RW	3
RW WD	Withdrawal of a Registration Withdrawal Request	RW WD	1
AW	Amendment Withdrawal Request	AW	3
AW WD	Withdrawal of a Amendment Registration Withdrawal Request	AW WD	1
425	Filing of certain prospectuses and communications in connection with business combination transactions.	425	2
F-X	Appointment of Agent for Service of Process and Undertaking: Initial statement Amendments	F-X F-X/A	2 2
F-N	Notification of the appointment of an agent for service by certain foreign institutions Initial statement Amendments	F-N F-N/A	2 2

Special Processing of Certain Submission Types

Issuers are advised that the submission types listed below will receive a "Filing Date" identical to the EDGAR "Received Date." This means that filings in the listed group, even if received after 5:30 p.m. (Eastern time) will be considered to be filed with the SEC on the actual day of receipt. Unlike most EDGAR filings, they will not receive a filing date of the next business day if received between 5:30 p.m. and 10:00 p.m. These submission types were necessitated by the rule changes adopted by the Commission effective June 7, 1995, regarding prospectus delivery issues arising from the T+3 initiative (Securities Act Release 33-7168).

The following submission types will receive a filing date identical to the EDGAR "Received Date:"

F-1MEF	F-2MEF	F-3MEF	F-4MEF
N-14MEF	N-2MEF	POS462B	S-11MEF
S-1MEF	S-2MEF	S-3MEF	S-4MEF
SB-1MEF	SB-2MEF	S-BMEF	

You should send any fee payment made for the above registration statements to the Commission's lockbox. Additionally, you should submit any fee payment certification that you are making for the above-listed submission types, pursuant to Rule 111(b), using the "CORRESP" submission type.

TABLE 2. Securities Exchange Act - Proxy Materials and Information Statements Filed Pursuant to Section 14 Submission types Accepted by EDGAR

Filing Type	Description	Submission Type	Template Number
PRELIMINARY PROXY SOLICITING MATERIALS			
	Preliminary proxy statements relating to merger or acquisition	PREM14A	2
	Preliminary proxy statements - contested solicitations	PREC14A	2
	Non-management preliminary proxy statements not involving contested solicitations	PREN14A	2
	All other preliminary proxy statements	PRE 14A	2
PRELIMINARY INFORMATION STATEMENTS			
	Preliminary information statements relating to merger or acquisition	PREM14C	2
	Preliminary information statements -contested solicitations	PREC14C	2
	All other preliminary information statements	PRE 14C	2
REVISED PRELIMINARY MATERIALS			
	Proxy soliciting materials	PRER14A	2
	Non-management revised preliminary proxy soliciting materials for both contested solicitations and other situations.	PRRN14A	2
	Information statements	PRER14C	2
DEFINITIVE MATERIALS (PROXY MATERIALS)			
	Definitive proxy statement relating to merger or acquisition	DEFM14A	2
	Definitive proxy statement in connection with contested solicitations	DEFC14A	2
	Definitive proxy statement filed by non-management <u>not</u> in connection with contested solicitations	DEFN14A	2
	Revised definitive proxy statement filed by non-management	DFRN14A	2
	Revised definitive proxy soliciting materials	DEFR14A	2
	Additional definitive proxy soliciting materials and Rule 14(a)(12) material	DEFA14A	2
	Additional definitive proxy soliciting materials filed by non-management and Rule 14(a)(12) material	DFAN14A	2
	All other definitive proxy statements.	DEF 14A	2
	Notice of exempt solicitation	PX14A6G	2
	Notice of exempt solicitation pursuant to Rule 14a6(g).	PX14A6N	2
DEFINITIVE MATERIALS (INFORMATION STATEMENTS)			
	Definitive information statement relating to merger or acquisition	DEFM14C	2
	Definitive information statement - contested solicitations	DEFC14C	2

Filing Type	Description	Submission Type	Template Number
	All other definitive information statements Additional information statement materials - definitive Revised information statement materials - definitive	DEF 14C	2
		DEFA14C	2
		DEFR14C	2

Table 3. Securities Exchange Act - Registration and Report Submission types Accepted by EDGAR

Filing Type	Description	Submission Type	Template Number
REGISTRATION STATEMENTS			
8-A	Registration of certain classes of securities pursuant to section 12(b) or (g) Registration of securities pursuant to section 12(b) Initial filing Amendments	8-A12B 8-A12B/A	3 3
	Registration of securities pursuant to section 12(g) Initial filing Amendments	8-A12G 8-A12G/A	3 3
10	General form for registration of securities pursuant to section 12(b) or (g) Registration of securities pursuant to section 12(b) Initial filing Amendments	10-12B 10-12B/A	3 3
	Registration of securities pursuant to section 12(g) Initial filing Amendments	10-12G 10-12G/A	3 3
10-SB	Registration of securities for small business issuers pursuant to section 12(b) Initial filing Amendments	10SB12B 10SB12B/A	3 3
	Registration of securities for small business pursuant to section 12(g) Initial filing Amendments	10SB12G 10SB12G/A	3 3
20-F	Registration of securities of foreign private issuers pursuant to section 12(b) or (g) Registration of securities pursuant to section 12(b) Initial filing Amendments	20FR12B 20FR12B/A	3 3
	Registration of securities pursuant to section 12(g) Initial filing Amendments	20FR12G 20FR12G/A	3 3
40-F	Registration of a class of securities of certain Canadian issuers pursuant to Section 12(b) of the 1934 Act: Initial filing Amendments	40FR12B 40FR12B/A	3 3

Filing Type	Description	Submission Type	Template Number
	Registration of a class of securities of certain Canadian issuers pursuant to Section 12(g) of the 1934 Act: Initial filing Amendments	40FR12G 40FR12G/A	3 3
18	Registration of securities of foreign governments or political subdivisions thereof pursuant to section 12(b) or 12(g) Registration of securities pursuant to section 12(b) Initial filing Amendments	18-12B 18-12B/A	3 3
	Registration of securities pursuant to section 12(g) Initial filing Amendments	18-12G 18-12G/A	3 3
ANNUAL, QUARTERLY, AND PERIODIC REPORTS			
ARS	Annual Report to Security Holders Amendments Note: Use this submission type when furnishing the annual report to security holders for the information of the Commission pursuant to Rule 14a-3(c) or Rule 14c-3(b). Portions of the annual report to security holders filed with the Commission as part of a registration statement or periodic report should be filed as Exhibit 13, as provided by Item 601 of Regulation S-K and S-B. See Appendix C for proper tagging of Exhibit 13.	ARS ARS/A	3 3
6-K	Report of foreign issuer pursuant to Rules 13a-16 and 15d-16 Initial filing Amendments	6-K 6-K/A	3 3
10-Q	Quarterly report filed pursuant to sections 13 or 15(d) Initial filing Amendments Transition reports pursuant to rule 13a-10 or 15d-10 Initial filing Amendments	10-Q 10-Q/A 10-QT 10-QT/A	3 3 3 3

Filing Type	Description	Submission Type	Template Number
10-QSB	Optional form for quarterly and transition reports of small business issuers under section 13 or 15(d) Initial filing Amendments	10QSB 10QSB/A	3 3
10-K	Annual report pursuant to section 13 and 15(d) Initial filing Amendments Transition reports pursuant to rule 13a-10 or 15d-10 Initial filing Amendments	10-K 10-K/A 10-KT 10-KT/A	3 3 3 3
10KSB	Optional form for annual and transition reports of small business issuers under section 13 or 15(d) Initial filing Amendments	10KSB 10KSB/A	3 3
8K	Current report Initial filing Amendments Notification of securities of successor issuers deemed to registered pursuant to section 12 Initial filing Amendments Notification of assumption of duty to report by successor issue under section 15(d) Initial filing Amendments Notification that a class of securities of successor issuer is deemed to be registered pursuant to section 12(b): Initial Filing Amendments	8-K 8-K/A 8-K12G3 8-K12G3/A 8-K15D5 8-K15D5/A 8-K12B 8-K12B/A	3 3 3 3 3 3 3 3
11-K	Annual report of employee stock purchase, savings and similar plans Initial filing Amendments Transition report pursuant to rule 13a-10 or 15d-10 Initial filing Amendments	11-K 11-K/A 11-KT 11-KT/A	3 3 3 3
18-K	Annual report for foreign governments and political subdivisions Initial filing Amendments	18-K 18-K/A	3 3
20-F	Annual and transition report of foreign private issuers pursuant to sections 13 or 15(d) Initial filing Amendments	20-F 20-F/A	3 3

Filing Type	Description	Submission Type	Template Number
40-F	Annual reports filed by certain Canadian issuers pursuant to Section 15(d) and Rule 15d-4: Initial filing Amendments	40-F 40-F/A	3 3
12b-25	Notification of inability to timely file: Form 10-Q or 10-QSB Initial filing Amendments Form 10-K, 10-KSB, or 10-KT Initial filing Amendments Form 11-K Initial filing Amendments Special report pursuant to section 15d-2 Initial filing Amendments Form 20-F Initial filing Amendments	NT 10-Q NT 10-Q/A NT 10-K NT 10-K/A NT 11-K NT 11-K/A NT 15D2 NT 15D2/A NT 20-F NT 20-F/A	3 3 3 3 3 3 3 3 3 3
15	Certification of termination of registration of a class of security under Section 12(g) or notice of suspension of duty to file reports pursuant to Section 13 and 15(d) of the Act Section 12(b) Initial Filing Amendments Section 12(g) Initial Filing Amendments Section 13 and 15(d) Initial Filing Amendments	15-12B 15-12B/A 15-12G 15-12G/A 15-15D 15-15D/A	3 3 3 3 3 3
See Rule 15d-2	Special Financial Report pursuant to Rule 15d-2 Initial filing Amendments	SP 15D2 SP 15D2/A	3 3
MISCELLANEOUS SUBMISSION TYPES/FILINGS			
Form 13F	Quarterly reports filed by institutional managers 13F Holdings Report Initial filing Amendments 13F Notice Report Initial filing Amendments 13F Combination Report Initial filing Amendments	13F-HR 13F-HR/A 13F-NT 13F-NT/A 13F-HR 13F-HR/A	3 3 3 3 3 3

Filing Type	Description	Submission Type	Template Number
Form RW	Request for Withdrawal of a registration statement	RW	3
	Withdrawal of a registration withdrawal statement	RW WD	1
Form AW	Amendment Withdrawal of an amendment to a registration statement	AW	3
	Withdrawal of a amendment registration withdrawal statement	AW WD	1
Form 425	Filing of certain prospectuses and communications in connection with business combination transactions.	425	2
Form 25	Notification filed by National Securities Exchange to report the removal from listing and registration of matured, redeemed or retired securities:		
	Initial Filing Amendments	25 25/A	3 3

TABLE 4. Williams Act Filing Submission Types Accepted by EDGAR

Filing Type	Description	Submission Type	Template Number
Schedule 13D	General statement of acquisition of beneficial ownership Initial statement Amendments	SC 13D SC 13D/A	2 2
n/a	Statement of issuer required by Rule 13e-1 Initial statement Amendments	SC 13E1 SC 13E1/A	2 2
Schedule 13E-3	Going private transaction by certain issuers Initial statement Amendments	SC 13E3 SC 13E3/A	2 2
Schedule 13E4F	Issuer tender offer statement filed pursuant to Rule 13(e)(4) by foreign issuers: Initial statement Amendments	SC13E4F SC13E4F/A	2 2
Schedule 13G	Statement of acquisition of beneficial ownership by certain persons Initial statement Amendments	SC 13G SC 13G/A	2 2
Schedule TO-I	Tender offer statement by Issuer Initial statement Amendments	SC TO-I SC TO-I/A	2 2
Schedule TO-T	Tender offer statement by Third Party Initial statement Amendments	SC TO-T SC TO-T/A	2 2
Schedule TO-C	Written communication relating to an issuer or third party	SC TO-C	2
Schedule 14D1F	Tender offer statement pursuant to rule 14d-1(b) under Securities Exchange Act of 1934: Initial statement Amendments	SC14D1F SC14D1F/A	2 2
Schedule 14D9-C	Written communication by the subject company relating to a third party tender offer	SC14D9C	2
Schedule 14D9	Solicitation/recommendation statements Initial statement Amendments	SC 14D9 SC 14D9/A	2 2
Schedule 14D9F	Solicitation/recommendation statement pursuant to Section 14(d)(4) of the Securities Exchange Act of 1934 and Rules 14d-1(b) and 14e-2(c) by foreign issuers: Initial statement Amendments	SC14D9F SC14D9F/A	2 2
n/a	Statement regarding change in majority of directors pursuant to Rule 14f-1 Initial statement Amendments	SC 14F1 SC 14F1/A	2 2

Filing Type	Description	Submission Type	Template Number
CB	Notification form filed in connection with certain tender offers, business combinations and rights offerings, in which the subject company is a foreign private issuer of which less than 10% of its securities are held by U.S. persons Initial statement Amendments	CB CB/A	2 2

TABLE 5. Public Utility Holding Company Act Submission Types Accepted by EDGAR

Filing Type	Description	Submission Type	Template Number
Form U-1	Application or declaration under the act Initial filing Pre-effective amendments Post-effective amendments	U-1 U-1/A POS AMC	3 3 3
Form U-13-1	Application for approval of mutual service company filed pursuant to Rule 88 Initial filing Amendments	U-13-1 U-13-1/A	3 3
Form U-3A3-1	Twelve-month statement by bank claiming exemption from provisions of the act pursuant to Rule 3 Initial statement Amendments	U-3A3-1 U-3A3-1/A	3 3
Form U-7D	Certificate concerning lease of a utility facility filed pursuant to Rule 7(d) Initial filing Amendments	U-7D U-7D/A	2 2
Rule U-R-1	Declaration as to solicitations filed pursuant to Rule 62 Initial filing Amendments	U-R-1 U-R-1/A	3 3
Rule 45B-3	Transitional statement concerning extensions of credit filed pursuant to Rule 45(b)(3) Initial statement Amendments	45B-3 45B-3/A	2 2
Rule 35-APP	Statement concerning proposed transaction for which no form of application is prescribed filed pursuant to Rule 20(e) Initial statement Amendments	35-APP 35-APP/A	3 3
Rule 35-CERT	Certificate concerning terms and conditions filed pursuant to Rule 24 Initial filing Amendments	35-CERT 35-CERT/A	3 3

Filing Type	Description	Submission Type	Template Number
Rule U-13-60	Annual report for mutual and subsidiary service companies filed pursuant to Rule 94 Initial filing Amendments	U-13-60 U-13-60/A	3 3
Form U-3A-2	Statement by holding company claiming exemption from provisions of the act pursuant to Rule 2 Initial statement Amendments	U-3A-2 U-3A-2/A	3 3
Form U-6B-2	Certificate of notification of security issue, renewal or guaranty filed pursuant to Rule 20(d) Initial filing Amendments	U-6B-2 U-6B-2/A	3 3
Form U5A	Notification of registration filed under section 5(a) of the act Initial filing Amendments	U5A U5A/A	3 3
Form U5B	Registration statement filed under section 5 of the act Initial statement Amendments	U5B U5B/A	3 3
Form U5S	Annual report for holding companies registered pursuant to section 5 of the act Initial filing Amendments	U5S U5S/A	3 3
Form U-9C-3	Quarterly report concerning energy and gas-related companies pursuant to Rule 58 of the Act Initial filing Amendments	U-9C-3 U-9C-3/A	3 3
Form U-12-IA	Statement pursuant to section 12(i) of the Act by person employed or retained by a registered holding company or a subsidiary thereof Initial statement Amendments	U-12-IA U-12-IA/A	2 2
Form U-12-IB	Three-year statement pursuant to section 12(i) of the Act by person regularly employed or retained by a registered holding company or a subsidiary thereof Initial statement Amendments	U-12-IB U-12-IB/A	2 2
Form U-13E-1	Report by affiliate service companies or independent service companies filed pursuant to Rule 95 Initial filing Amendments	U-13E-1 U-13E-1/A	2 2
Form U-33-S	Annual report Concerning Foreign Utility Companies pursuant to Section 33(e) of the Act Initial filing Amendments	U-33-S U-33-S/A	3 3

Filing Type	Description	Submission Type	Template Number
Form U-57	Notification of Foreign Utility Company Status under Section 33(a)(2) of the Act		
	Initial filing	U-57	2
	Amendments	U-57/A	2

TABLE 6. Investment Company Submission types Accepted by EDGAR

Filing Type	Description	Submission Type	Template Number
Forms S-1 & S-3	Registration statement for face-amount certificate companies		
	Initial statement (Form S-1)	S-1	1
	Pre-effective amendments (Form S-1)	S-1/A	1
	Initial statement (Form S-3)	S-3	1
	Pre-effective amendments (Form S-3)	S-3/A	1
	Post-effective amendments (Submission types S-1 and S-3)	POS AM	3
	Definitive materials	497	3
	Certification of no change in definitive materials	497J	3
Forms N-1 & N-1A	Registration statement for open-end management investment companies		
	Initial statement (Form N-1A)	N-1A	1
	Pre-effective amendments (Form N-1A)	N-1A/A	1
	Initial statement (Form N-1)	N-1	1
	Pre-effective amendments (Form N-1)	N-1/A	1
	Post-effective amendments		
	Filed pursuant to Rule 485(a)	485APOS	3
	Filed pursuant to Rule 485(b)	485BPOS	3
	Filing submitted under the 1940 Act only	POS AMI	3
	Filed pursuant to Rule 485(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485BXT	3
	Definitive materials	497	3
	Certification of no change in definitive materials	497J	3
Rule 498	Profiles for certain open-end management investment companies		
	Filed pursuant to Rule 497(k)(1)(i)	497K1	3
	Filed pursuant to Rule 497(k)(1)(ii)	497K2	3
	Filed pursuant to Rule 497(k)(1)(iii)(A)	497K3A	3
	Filed pursuant to Rule 497(k)(1)(iii)(B)	497K3B	3
Form N-2	Registration statement for closed-end investment companies		
	Initial statement	N-2	1
	Pre-effective amendments	N-2/A	1
	Post-effective amendments		
	Filed under the 1940 Act only	POS AMI	3

Filing Type	Description	Submission Type	Template Number
	Filed under the 1933 Act only or under both the 1933 and 1940 Acts pursuant to Section 8(c) of the 1933 Act: Pursuant to Rule 486(a) Initial statement	POS 8C	3
	Post-effective amendment Pursuant to Rule 486(b) Initial statement	N-2 486APOS	1 3
	Post-effective amendment	N-2 486BPOS	1 3
	Definitive materials	497	3
	Certification of no change in definitive materials	497J	3
	Registration pursuant to Securities Act Rule 462(b) of up to an additional 20% of securities for an offering that was registered on Form N-2	N-2MEF	1
	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	3
	Post-effective amendment to Securities Act Rule 462(c) registration statement	POS462C	3
	Post-effective amendment filed pursuant to Rule 462(d) solely to add exhibits to a registration statement.	POS EX	3
	Definitive materials	497	3
	Filings made pursuant to Rule 497(h)(2)	497H2	3

Special Processing of Certain Submission Types

Issuers are advised that the submission types listed below will receive a "Filing Date" identical to the EDGAR "Received Date." This means the following submission types, even if received after 5:30 p.m. (Eastern time), will be considered as filed with the SEC on the actual day of receipt. Unlike most EDGAR filings, they will not receive a filing date of the next business day if received between 5:30 p.m. and 10:00 p.m. These submission types were necessitated by the rule changes adopted by the Commission effective June 7, 1995, regarding prospectus delivery issues arising from the T-3 initiative (Securities Act Release 33-7168).

The following submission types will receive a filing date identical to the EDGAR "Received Date":

N-2MEF N-14MEF POS462B

Any fee payment made for the above registration statements should be paid to the Commission's lockbox. Additionally, any fee payment certification that is being made for the above listed submission types, pursuant to Rule 111(b), should be submitted using the "CORRESP" form.

TABLE 6. Investment Company Submission types Accepted by EDGAR (Continued)

Filing Type	Description	Submission Type	Template Number
Form N-3	Registration statement for separate accounts (management investment companies)		
	Initial statement	N-3	1
	Pre-effective amendments	N-3/A	1
	Post-effective amendments		
	Filed pursuant to Rule 485(a)	485APOS	3
	Filed pursuant to Rule 485(b)	485BPOS	3
	Filed pursuant to Rule 8b-16 of the 1940 Act (for filings made under the 1940 Act only)	POS AMI	3
	Filed pursuant to Rule 485(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485BXT	3
	Definitive materials	497	3
	Certification of no change in definitive materials	497J	3
Form N-4	Registration statement for separate accounts (unit investment trusts)		
	Initial statement	N-4	1
	Pre-effective amendments	N-4/A	1
	Pre-effective pricing amendments filed pursuant to Rule 487	487	1
	Post-effective amendments		
	Filed pursuant to Rule 485(a)	485APOS	3
	Filed pursuant to Rule 485(b)	485BPOS	3
	Filed pursuant to Rule 485(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485BXT	3
	Filed pursuant to Rule 8b-16 of the 1940 Act (for filings made under the 1940 Act only)	POS AMI	3
	Definitive materials	497	3
	Certification of no change in definitive materials	497J	3

Filing Type	Description	Submission Type	Template Number
Form N-6	Registration statement for separate accounts (unit investment trusts)		
	Initial statement	N-6	1
	Pre-effective amendments	N-6/A	1
	Pre-effective pricing amendments filed pursuant to Rule 487	487	1
	Post-effective amendments		
	Filed pursuant to Rule 485 (a)	485APOS	3
	Filed pursuant to Rule 485 (b)	485BPOS	3
	Filed pursuant to Rule 485 (b) (1) (v) to designate a new effective date for a post-effective amendment previously filed pursuant to Rule 485 (a)		
	(This filing cannot be submitted as a 1940 Act-only filing)	485BXT	3
	Filed pursuant to Rule 8b-16 of the 1940 Act (for filings made under the 1940 Act only)	POS AMI	3
Definitive materials	497	3	
Certification of no change in definitive materials	497J	3	
Form S-6	Registration statement for unit investment trusts		
	Initial statement	S-6	1
	Pre-effective amendments	S-6/A	1
	Pre-effective pricing amendments filed pursuant to Rule 487	487	1
	Undertaking to file reports		
	Initial filing	UNDER	3
	Amendments	UNDER/A	3
	Post-effective amendments		
	Filed pursuant to Rule 485(a)	485APOS	3
	Filed pursuant to Rule 485(b)	485BPOS	3
	Filed pursuant to Rule 485(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Rule 485(a)		
	(This filing cannot be submitted as a 1940 Act only filing.)	485BXT	3
	Definitive materials	497	3
	Certification of no change in definitive materials	497J	3

Filing Type	Description	Submission Type	Template Number
Form N-5	Registration statement for small business investment companies Initial statement Pre-effective amendments	N-5 N-5/A	1 1
	Post-effective amendments (for filings made under the 1940 Act only) Post-effective amendments filed by certain investment companies pursuant to Section 8(c) of the 1933 Act (this filing cannot be submitted as a 1940 Act only filing)	POS AMI POS 8C	 3 3
	Definitive materials Certification of no change in definitive materials	497 497J	3 3
Form N-14	Registration statement for open-end investment company (business combinations) Initial statement Pre-effective amendments Initial statement with automatic effectiveness under Rule 488 Pre-effective amendments	N-14 N-14/A N-14AE N-14AE/A	1 1 1 1
	Post-effective amendments Filed pursuant to Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing) Filed pursuant to Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing)	 485APOS 485BPOS	 3 3
	Registration statement for closed-end investment company (business combinations) Initial statement Pre-effective amendments Post-effective amendments	 N-14 8C N-14 8C/A POS 8C	 1 1 3
	Definitive materials Certification of no change in definitive materials	497 497J	3 3
	Registration pursuant to Securities Act Rule 462(b) of up to an additional 20% of securities for an offering that was registered on Form N-14	N-14MEF	1
	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	3
	Post-effective amendment to Securities Act Rule 462(c) registration statement	POS462C	3
	Definitive materials	497	3
MISCELLANEOUS FILINGS UNDER THE SECURITIES ACT			
Rule 425	Filing of certain prospectuses and communications in connection with business combination transactions	425	2
Rule 473	Filing of certain delaying amendments to Securities Act registration statements	DEL AM	3

Filing Type	Description	Submission Type	Template Number
Rule 477	Withdrawal of registration statement filed under the Securities Act	RW	3
	Withdrawal of registration statement withdrawal request	RW WD	1
	Withdrawal of amendment to registration statement filed under the Securities Act	AW	3
	Withdrawal of registration statement amendment withdrawal request	AW WD	1
Rule 482	Filing by certain investment companies of Rule 482 advertising in accordance with Rule 497 and the NOTE to Rule 482(c)	497AD	3
REGISTRATION OF SECURITIES BY CERTAIN INVESTMENT COMPANIES PURSUANT TO RULE 24F-2.			
Rule 24F-2	Rule 24F-2 notice	24F-2NT	1
	Amendment to Rule 24F-2 notice	24F-2NT /A	1
OTHER COMPANY ACT REGISTRATION STATEMENTS			
Form N-8A	Notification of registration under section 8(a)		
	Initial filing Amendments	N-8A N-8A/A	2 2
Form N-8B-2	Registration statement for unit investment trusts		
	Initial filing Amendments	N-8B-2 N-8B-2/A	2 2
Form N-8B-3	Registration statement for periodic payment Plans		
	Initial Amendments	N-8B-3 N-8B-3/A	2 2
Form N-8B-4	Registration statement for face-amount certificate companies		
	Initial Amendments	N-8B-4 N-8B-4/A	2 2
SUBMISSION TYPES FOR BUSINESS DEVELOPMENT COMPANIES			
Form N-6F	Notice of intent by business development companies electing to be subject to Sections 55 through 65 of the 1940 Act		
	Initial filing Amendments	N-6F N-6F/A	2 2
Form N-54A	Notification of election by business development companies		
	Initial filing Amendments	N-54A N-54A/A	2 2
Form N-54C	Notification of withdrawal by business development companies		
	Amendments	N-54C N-54C/A	2 2

Filing Type	Description	Submission Type	Template Number
OTHER INVESTMENT COMPANY SUBMISSION TYPES			
Rule 8b-25(a)	Filing by investment company of application requesting extension of time for filing certain information, document or report.	40-8B25	2
Form 17F-1	Certificate of accounting of securities and similar investments in the custody of management investment companies filed pursuant to Rule 17f-1 Initial filing Amendments	40-17F1	2
		40-17F1/A	2
Form 17F-2	Certificate of accounting of securities and similar investments in the custody of management investment companies filed pursuant to Rule 17f-2 Initial filing Amendments	40-17F2	2
		40-17F2/A	2
Form N-18F-1	Notification of election pursuant to Rule 18f-1 Initial filing Amendments	N-18F1	2
		N-18F1/A	2
Form N-23C-1	Reports by closed-end investment companies of purchase of their own securities Initial filing Amendments	N-23C-1	2
		N-23C-1/A	2
Rule 23c-2(b)	Notice by closed-end investment companies of intention to call or redeem their own securities Initial filing Amendments	N-23C-2	2
		N-23C-2/A	2
Form N-23C-3	Notification of periodic repurchase offer Filed pursuant to Rule 23c-3(b) only Initial filing Amendments	N-23C3A	2
		N-23C3A/A	2
	Filed pursuant to Rule 23c-3(c) only Initial filing Amendments	N-23C3B	2
		N-23C3B/A	2
	Filed pursuant to Rule 23c-3(b) and (c) Initial filing Amendments	N-23C3C	2
		N-23C3C/A	2
Form N-27D-1	Accounting for segregated trust accounts Initial filing Amendments	N-27D-1	2
		N-27D-1/A	2

Filing Type	Description	Submission Type	Template Number
PERIODIC REPORTS FOR REGISTERED INVESTMENT COMPANIES			
Form N-SAR	Semi-annual report for management companies Amendments to semi-annual report Transitional semi-annual report Amendments to transitional semi-annual report Annual report for management companies Amendments to annual report Transitional annual report Amendments to transitional annual report Annual report for unit investment trusts Amendments to annual report for unit investment trusts	NSAR-A NSAR-A/A NSAR-AT NSAR-AT/A NSAR-B NSAR-B/A NSAR-BT NSAR-BT/A NSAR-U NSAR-U/A	3 3 3 3 3 3 3 3 3 3
Form N-CSR	Certified shareholder report of registered management investment companies Amendments	N-CSR N-CSR/A	3 3
Rule 12b-25	Notification of inability to timely file Form N-SAR Initial Filing Amendments Notification of inability to timely file Form N-CSR Initial filing Amendments	NT-NSAR NT-NSAR/A NT-NCSR NT-NCSR/A	3 3 3 3
Rule 30b2-1	Annual and semi-annual reports mailed to shareholders pursuant to Rule 30e-1 (other than those required to be submitted as part of Form N-CSR) Amendments Periodic and interim reports mailed to shareholders (other than annual and semi-annual reports mailed to shareholders pursuant to Rule 30e-1)	N-30D N-30D/A N-30B-2	3 3 3

Filing Type	Description	Submission Type	Template Number
APPLICATION FOR DEREGISTRATION OF INVESTMENT COMPANIES			
Form N-8F	Application for deregistration		
	Under paragraph (a) of Instruction 1 of Form N-8F (Merger)		
	Initial application	40-8F-M	2
	Amendments	40-8F-M/A	2
	Under paragraph (b) of Instruction 1 of Form N-8F (Liquidation)		
	Initial application	40-8F-L	2
	Amendments	40-8F-L/A	2
	Under paragraph (c) of Instruction 1 of Form N-8F (Abandonment of Registration)		
	Initial application	40-8F-A	2
	Amendments	40-8F-A/A	2
	Under paragraph (d) of Instruction 1 of Form N-8F (Business Development Company)		
	Initial application	40-8F-B	2
Amendments	40-8F-B/A	2	
Rule 0-2	Application for deregistration		
	Pursuant to Rule 0-2		
	Initial application	40-8F-2	2
	Amendments	40-8F-2/A	2

TABLE 7. Development Bank Submission Types Accepted by EDGAR

Filing Type	Description	Submission Type	Template Number
QRTLYRPT	Periodic Development Bank filing, submitted quarterly: Initial filing Amendments	QRTLYRPT	2
		QRTLYRPT/A	2
ANNLRPT	Periodic Development Bank filing, submitted annually: Initial filing Amendments	ANNLRPT	2
		ANNLRPT/A	2
DSTRBRPT	Distribution of primary obligations Development Bank report: Initial filing Amendments	DSTRBRPT	2
		DSTRBRPT/A	2
Notes: (1) These submission types are to be filed ONLY by the Development Banks. (2) BW-2 and BW-3 submission types have been rescinded; please use QRTLYRPT, ANNLRPT, and DSTRBRPT Form Types.			

TABLE 8. Correspondence Submission Types

Filing Type	Description	Submission Type	Template Number
Correspondence	A correspondence can be sent as a document with another submission type or can be sent as a separate submission. Correspondence is not publicly disseminated.	CORRESP	4

APPENDIX B

A. EDGAR Submission Templates

B.1 Introduction

This appendix lists all electronic submission types supported by the SEC and EDGAR. See Appendix A for more information about EDGAR electronic submission types. A submission type may be downloaded as part of a submission types template. You can click on the appropriate template in order to download that template. Each template supports various submission types with similar data field requirements. This appendix identifies the EDGAR templates you must use in order to obtain the submission type you need. Currently there are six templates that support the entire set of electronic submission types.

B.2 How This Appendix is Organized

Data fields are categorized by the following codes:

Code:	Status:
1	Required
2	Required when applicable
3	At least one required (from a group of four options)
4	Optional
5	Required and to be only used for confirming copies (i.e., for electronic submissions which are copies of official filings made in paper under a hardship exemption)

These category numbers are represented in **bold** and placed before each data field listed for each particular submission type in this Appendix.

B.2.1 Data Fields Required for all Submission Types

You must enter appropriate data in the following data fields in all submission types:

TYPE	[VALUE]
SROS	[VALUE]
FILER	
CIK	[VALUE]
CCC	[VALUE]

You should mark the CONFIRMING-COPY field only if you want to submit an electronic copy of an official filing that you previously made in paper pursuant to a hardship exemption.

You are required to enter data in the SROS field except where noted in the examples shown in this appendix. Although the SROS field is generally required, note that "None" is an allowable value. See Appendix C for a complete listing of allowable SROS values.

B.2.1.1 Submission Types Found in Template 1

24F-2NT	24F-2NT/A	487	AW WD
F-1	F-1/A	F-10	F-10/A
F-10EF	F-10POS	F-1MEF	F-2
F-2/A	F-2D	F-2DPOS	F-2MEF
F-3	F-3/A	F-3D	F-3DPOS
F-3MEF	F-4	F-4 POS	F-4/A
F-4EF	F-4EF/A	F-4MEF	F-6
F-6 POS	F-6/A	F-6EF	F-7
F-7 POS	F-7/A	F-8	F-8 POS
F-8/A	F-80	F-80/A	F-80POS
F-9	F-9 POS	F-9/A	F-9EF
N-1	N-1/A	N-14	N-14 8C
N-14 8C/A	N-14/A	N-14AE	N-14AE/A
N-14MEF	N-1A	N-1A/A	N-2
N-2/A	N-2MEF	N-3	N-3/A
N-4	N-4/A	N-5	N-5/A
N-6	N-6/A	POS AM	RW WD
S-1	S-1/A	S-11	S-11/A
S-11MEF	S-1MEF	S-2	S-2/A
S-20	S-20/A	S-2MEF	S-3
S-3/A	S-3D	S-3DPOS	S-3MEF
S-4	S-4 POS	S-4/A	S-4EF
S-4EF/A	S-4MEF	S-6	S-6/A
S-8	S-8 POS	S-B	S-B/A
S-BMEF	SB-1	SB-1/A	SB-1MEF
SB-2	SB-2/A	SB-2MEF	T-3
T-3/A	T-6	T-6/A	

Examples of Template 1 Submission Types Main Page Information

Example 1

Submission Types

N-1
N-1A
N-3
N-4
N-6

Code	Data Fields	Value	Format
1	TYPE	N-1A	N-1A
1	SROS	NONE	Up to 4 characters
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	123456	Up to 10 digits
1	CCC	x21234@1	8 characters
5	FILE-NUMBER	333-00000	Up to 17 characters
2	DELAYING-AMENDMENT		
1	ACT	33 40	2 digits for each Act specified
2	REFERENCES-429	33-00000	Up to 17 characters

Examples of Template 1 Submission Types Main Page Information

Example 2

Submission Types

F-6EF
T-3

Code	Data Fields	Value	Format
1	TYPE	F-6EF	F-6EF
1	SROS	AMEX	Up to 4 characters
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	123456	Up to 10 digits
1	CCC	x21234@1	8 characters
5	FILE-NUMBER	000-00000	Up to 17 characters
4	EFFECTIVENESS-DATE	12/12/1996	Up to 20 characters

B.2.1.2 Submission Types Found in Template 2

144	144/A	40-17F1	40-17F1/A
40-17F2	40-17F2/A	40-8B25	40-8F-2
40-8F-2/A	40-8F-A	40-8F-A/A	40-8F-B
40-8F-B/A	40-8F-L	40-8F-L/A	40-8F-M
40-8F-M/A	425	45B-3	45B-3/A
ANNLRPT	ANNLRPT/A	BW-2*	BW-3*
CB	CB/A	DEF 14A	DEF 14C
DEFA14A	DEFA14C	DEFC14A	DEFC14C
DEFM14A	DEFM14C	DEFN14A	DEFR14A
DEFR14C	DFAN14A	DFRN14A	DSTRBRPT
DSTRBRPT/A	F-N	F-N/A	F-X
F-X/A	N-18F1	N-18F1/A	N-23C-1
N-23C-1/A	N-23C-2	N-23C-2/A	N-23C3A
N-23C3A/A	N-23C3B	N-23C3B/A	N-23C3C
N-23C3C/A	N-27D-1	N-27D-1/A	N-54A
N-54A/A	N-54C	N-54C/A	N-6F
N-6F/A	N-8A	N-8A/A	N-8B-2
N-8B-2/A	N-8B-3	N-8B-3/A	N-8B-4
N-8B-4/A	PRE 14A	PRE 14C	PREC14A
PREC14C	PREM14A	PREM14C	PREN14A
PRER14A	PRER14C	PRRN14A	PX14A6G
PX14A6N	QRTLYRPT	QRTLYRPT/A	SC 13D
SC 13D/A	SC 13E1	SC 13E1/A	SC 13E3
SC 13E3/A	SC13E4F	SC13E4F/A	SC 13G
SC 13G/A	SC14D1F	SC14D1F/A	SC 14D9
SC 14D9/A	SC14D9C	SC14D9F	SC14D9F/A
SC 14F1	SC 14F1/A	SC TO-C	SC TO-I
SC TO-I/A	SC TO-T	SC TO-T/A	SUPPL
U-12-IA	U-12-IA/A	U-12-IB	U-12-IB/A
U-13E-1	U-13E-1/A	U-57	U-57/A
U-7D	U-7D/A		

* These form types are being rescinded; please use QRTLYRPT, ANNLRPT, and DSTRBRPT Form Types.

Examples of Template 2 Submission Types Main Page Information

Example 1

Submission Types

U-13E-1

U-13E-1/A

Code	Data Fields	Value	Format
1	TYPE	U- 13E1/A	See List Above
1	SROS	AMEX	Up to 4 characters
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	123456	Up to 10 digits
1	CCC	x21234@1	8 characters
1	SUBJECT-COMPANY		
1	NAME	ABC	Up to 60 characters
		COMPANY	
1	CIK	654321	Up to 10 digits
1	IRS-NUMBER	22-7777777	9 digits + hyphen
5	FILE-NUMBER	333-00000	Up to 17 characters

Examples of Template 2 Submission Types Page 1 Information

Example 2

Submission Types

SC TO-I
 SC TO-I/A
 SC TO-T
 SC TO-T/A

Code	Data Fields	Value	Format
1	TYPE	SC TO-T	See List Above
1	SROS	AMEX	Up to 4 characters
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	123456	Up to 10 digits
1	CCC	x21234@1	8 characters
1	SUBJECT-COMPANY		
1	NAME	ABC COMPANY	Up to 60 characters
1	CIK	654321	Up to 10 digits
1	IRS-NUMBER	22-7777777	9 digits + hyphen
5	FILE-NUMBER	000-00000	Up to 17 characters
2	GROUP-MEMBERS		Up to 60 characters

B.2.1.3**Submission Types Found in Template 3**

10-12B	10-12B/A	10-12G	10-12G/A
10-K	10-K/A	10KSB	10KSB/A
10-KT	10-KT/A	10-Q	10-Q/A
10QSB	10QSB/A	10-QT	10-QT/A
10SB12B	10SB12B/A	10SB12G	10SB12G/A
11-K	11-K/A	11-KT	11-KT/A
13F-HR	13F-HR/A	13F-NT	13F-NT/A
15-12B	15-12B/A	15-12G	15-12G/A
15-15D	15-15D/A	18-12B	18-12B/A
18-12G	18-12G/A	18-K	18-K/A
20-F	20-F/A	20FR12B	20FR12B/A
20FR12G	20FR12G/A	25	25/A
305B2	305B2/A	35-APP	35-APP/A
35-CERT	35-CERT/A	40-F	40-F/A
40FR12B	40FR12B/A	40FR12G	40FR12G/A
424A	424B1	424B2	424B3
424B4	424B5	424B7	485APOS
485BPOS	485BXT	486APOS	486BPOS
497	497AD	497H2	497J
497K1	497K2	497K3A	497K3B
6-K	6-K/A	8-A12B	8-A12B/A
8-A12G	8-A12G/A	8-K	8-K/A
8-K12B	8-K12B/A	8-K12G3	8-K12G3/A
8-K15D5	8-K15D5/A	ARS	ARS/A
AW	DEL AM	N-30B-2	N-30D
N-30D/A	N-CSR	N-CSR/A	NSAR-A
NSAR-A/A	NSAR-AT	NSAR-AT/A	NSAR-B
NSAR-B/A	NSAR-BT	NSAR-BT/A	NSAR-U
NSAR-U/A	NT 10-K	NT 10-K/A	NT 10-Q
NT 10-Q/A	NT 11-K	NT 11-K/A	NT 15D2
NT 15D2/A	NT 20-F	NT 20-F/A	NT-NCSR
NT-NCSR/A	NT-NSAR	NT-NSAR/A	POS 8C
POS AMC	POS AMI	POS EX	POS462B
POS462C	RW	SP 15D2	SP 15D2/A
U-1	U-1/A	U-13-1	U-13-1/A
U-13-60	U-13-60/A	U-33-S	U-33-S/A
U-3A-2	U-3A-2/A	U-3A3-1	U-3A3-1/A
U5A	U5A/A	U5B	U5B/A
U5S	U5S/A	U-6B-2	U-6B-2/A
U-9C-3	U-9C-3/A	UNDER	UNDER/A
U-R-1	U-R-1/A		

Examples of Template 3 Submission Types Main Page Information

Example 1

Submission Types

10-12B
10-12G
10SB12B
10SB12G
18-12B
18-12G
20FR12B
35-APP
8-A12B
8-A12G
U-1
U-13-1
U-3A3-1
U-3A3-1/A

Code	Data Fields	Value	Format
1	TYPE	8-A12B	See List Above
1	SROS	AMEX	Up to 4 characters
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	123456	Up to 10 digits
1	CCC	x21234@1	8 characters
5	FILE-NUMBER	000-00000	Up to 17 characters

Examples of Template 3 Submission Types Main Page Information

Example 2

Submission Types

10-KT
10-KT/A
10-QT
10-QT/A
11-KT
11-KT/A

Code	Data Fields	Value	Format
1	TYPE	10-KT	See List Above
1	SROS	AMEX	Up to 4 characters
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	123456	Up to 10 digits
1	CCC	x21234@1	8 characters
1	FILE-NUMBER	333-00000	Up to 17 characters
1	PERIOD	12/12/1996	Up to 20 characters See Chapter 3, for format.

B.2.1.4 Example of Template 4 Submission Types Page 1 Information

Example 1

Submission Types

CORRESP

Code	Data Fields	Value	Format
1	TYPE	CORRESP	See List Above
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	1234567890	Up to 10 digits
1	CCC	x21234@1	8 characters

B.2.1.5 Example of Template 5 Submission Types Page 1 Information

Example 1

Submission Types

MODULE
SEGMENT

Code	Data Fields	Value	Format
1	TYPE	Module	See List Above
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	1234567890	Up to 10 digits
1	CCC	x21234@1	8 characters

B.2.1.6 Template 6 BULK Submission Type Main Page Information

Bulk submissions are prepared regular submission types (Templates 1-5) that are grouped together for ease of transmission. Once transmission is completed, the submissions are separated and processed in the same way as single submissions.

After accessing the Bulk Submission Template, step through the dialogue boxes to add the desired submissions to the template. The template displays the names of all added filenames and the document count. A field is also provided for additional description information (if desired) for each submission. Once added, items in the template can be viewed and or deleted from the template. After completion, the Bulk Submission Template can be transmitted in the same way as single submissions.

For more information on Bulk submissions see Chapter 5.

B.2.1.7 Submission Template Attached Documents List Page Information

The Attached Documents List page allows ASCII text, HTML, or PDF documents to be attached, deleted, and viewed within the submission template.

On the Attached Documents List page there are five fields:

File Name	Document's filename automatically appears when a document is enclosed.
Type	Choose the document type: Cover, Correspondence, Graphic, EU-1, and EX.
Description	Enter a brief description up to thirty (30) characters in length.
Validation?	When you select this box, EDGARLink validates the document after the [Doc Validation] button is clicked.
Document Count*	Automatically displays the number of documents attached to your submission.

There are six EDGARLink page buttons that bring up the corresponding page:

- [Main Page]
- [Notifications]
- [Fee Offsets]**
- [Module/Segment]
- [Help]
- [Offerings/Fees]**

There are six subdocument buttons:

- [Add Document]
- [Delete Document]
- [View Document]
- [Move Doc Down]
- [Move Doc Up]
- [Doc Validation]

There is also the Save icon that saves your entire submission.

For more information on submission documents, see Chapter 5.

*Read-only information is automatically entered.

**Available for fee bearing submissions only.

B.2.1.8 Submission Template Notification Page Information

Modernized EDGARLink allows you to notify as many people as necessary of the status of your EDGAR submission. For information on changing your main notification address or downloading a Requested Return Copy, see Chapter 6.

Note: To download a complete copy of your filing you must select Return Copy on the Main Page of the Submission Template.

The Notification Information page has one field:

Internet Notification Address	Enter the Internet e-mail addresses in the standard Internet format.
The [Add] button	Inserts additional e-mail address lines. Do not try to enter more than one e-mail address in the Internet Notification Address field.
Notify via Filing website Only?	Keeps EDGAR from e-mailing your submission status to anyone, and notification will be available through the EDGAR Filing website only.

There are six EDGARLink page buttons that bring up the corresponding page:

- [Main Page]
- [Documents]
- [Fee Offsets]**
- [Module/Segment]
- [Help]
- [Offerings/Fees]**

There is also the Save icon that saves your entire submission.

For more information on notification, see Chapter 5.

**Available for fee bearing submissions only.

B.2.1.9 Submission Template Attach Module/Segment Page Information

The Referenced Module/Segment List page is only used for referencing Type 2 modules or segments that have already been created, validated, and transmitted to EDGAR. There are five fields on this page:

M/S	Select M for module or S for segment.
Module/Segment Name	Enter the correct module or segment name.
CIK	Enter the CIK of the filer whose module you are using.
CCC	Enter the CCC of the filer whose module you are using.
Type	Select the type of Type 2 module/segment you are attaching.
[Add Module/Segment Reference]	Adds more module or segment lines.

There are six EDGARLink page buttons that bring up the corresponding page:

- [Main Page]
- [Documents]
- [Fee Offsets]**
- [Notifications]
- [Help]
- [Offerings/Fees]**

There is also the Save icon that saves your entire submission.

If the referenced module or segment does not exist on EDGAR your submission will be suspended.

For more information on modules and segments, see Chapter 5.

**Available for fee bearing submissions only.

B.2.1.9 Submission Template Attach Fee Offsets Page Information

The Attach Fee Offsets page is used for entering previously filed fee bearing submission information and offset fee amounts. There are six fields on this page:

CIK	Enter the CIK of the filer whose module you are using.
Form Type	Enter the form type of the previous filing.
File Number	Enter the file number of the previous filing.
Offset Filing Date	Enter the filing date of the previous filing.
Amount	Enter the amount applicable to the current submission.
Fee Offset Total*	Enter the total amount of all previous filings.
[Add Fee Offset Line]	Inserts additional fee offset lines.

There are six EDGARLink page buttons that bring up the corresponding page:

- [Main Page]
- [Documents]
- [Notifications]
- [Module/Segment]
- [Help]
- [Offerings/Fees]**

There is also the Save icon that saves your entire submission.

*Read-only information is automatically entered by EDGARLink.

**Available for fee bearing submissions only.

B.2.1.9 Submission Template Attach Fee and Offering Page Information

The Attach Fee and Offering page allows you to enter the submission offering data and uses the latest SEC rate information downloaded from the Filing website.

Payor CIK	Third party paying CIK.
Payor CCC	Third party paying CCC.
Payment Method	Method of fee payment: Fedwire/Lockbox.
Fee Paid	Amount paid.
Total offering*	Total submission offering.
Fee rate as of*	SEC fee rate.
Total fee*	Total fee amount due.
Total offset from Fee Offset Page*	Offset total amount from the Fee Offset page.
Fee due*	Total fee amount due.
Security Type	Type of security being offered.
Amount Being Registered	Total number of units being registered.
Proposed maximum offering price per unit	Maximum amount to pay per unit.
Proposed maximum aggregate offering price	Maximum amount of total offering.
[Add Offering Entry]	Adds additional offering lines.

There are six EDGARLink page buttons that bring up the corresponding page:

- [Main Page]
- [Documents]
- [Notifications]
- [Module/Segment]
- [Help]
- [Fee Offsets]**

There is also the Save icon button that saves your entire submission.

*Read-only information is automatically entered.

**Available for fee bearing submissions only.

APPENDIX C

A. Acceptable Values for Certain EDGAR Data Fields

Values for some EDGAR data fields must be presented in a specific "conformed" format. Those values are listed within this appendix.

DOCUMENT COUNT

Although this field is read-only and EDGARLink automatically fills in this field, there are limitations on its value. Please use the following guideline when adding a document to a filing. (See section on DOCUMENT TYPE for further limitations.)

A submission may include a maximum of 612 documents in the following combinations:

- At least one (1) primary submission document*
- Up to ten (10) cover letters (document type "COVER")
- Up to one hundred (100) correspondence documents (document type "CORRESP")
- Up to five hundred (500) exhibits/graphics files (document type "EX-__")**
- One (1) EU-1

* The primary document must include the primary filing; exhibits must be included in separate exhibit documents appropriately labeled.

** For appropriate labels for exhibits, please see pages C-5 through C-10 and/or in accordance with rule or form requirements.

ITEMS

The following numbers are used as values for the ITEMS data field to represent the items described below. The ITEMS data field is acceptable only with the various 8-K submissions.

Note: When more than one item is included, please select Multiple Items data fields.

DESCRIPTION	<u>VALUE</u>
Changes in control of registrant	1
Acquisition or disposition of assets	2
Bankruptcy or receivership	3
Changes in registrant's certifying accountant	4
Other events	5

Resignations of registrant's directors	6
Financial statements and exhibits	7
Change in fiscal year	8
Regulation FD Disclosure	9

METHOD

FEE PAYMENT METHOD -- Values acceptable with the METHOD data field.

LOCKBOX FEDWIRE

SROS

SELF-REGULATORY ORGANIZATIONS -- Values acceptable with the SROS data field.

ORGANIZATION	VALUE
American Stock Exchange	AMEX
Boston Stock Exchange	BSE
Cincinnati Stock Exchange	CSE
Chicago Board Options Exchange	CBOE
Chicago Stock Exchange	CHX
International Stock Exchange	ISE
National Association of Securities Dealers	NASD
New York Stock Exchange	NYSE
Pacific Exchange, Inc.	PCX
Philadelphia Stock Exchange	PHLX
Not Applicable	NONE

TYPE

SUBMISSION AND/OR DOCUMENT TYPES -- Values acceptable with the TYPE data field.

1. The following SUBMISSION TYPE data field values are acceptable:

DESCRIPTION	VALUE
--------------------	--------------

EDGAR name of required submission	(All submission types listed in Appendix A/B)
Correspondence Submission (Template 4)	CORRESP
Modular Submission (Template 5)	MODULE
Segment Submission (Template 5)	SEGMENT

2. The following DOCUMENT TYPE data field values are acceptable:

DESCRIPTION	VALUE
Cover letter	COVER
Correspondence document	CORRESP
NASAA document	EU-1
Type 1 Module or Segment document	TYPE 1
Name of submission type you must file	(All submission types listed in Appendix A/B)
Exhibits under Regulations S-K	Document headers for Exhibits should be based on the following descriptions. For examples of Investment Company Exhibits, see pages C-7 through C-10.
Underwriting agreement	EX-1
Plan of acquisition, regarding organization, arrangement, liquidation, or succession	EX-2
Articles of Incorporation	EX-3.(i)
By-laws	EX-3.(ii)
Instruments defining the rights of security holders, including indentures	EX-4
Opinion regarding legality	EX-5
Opinion regarding discount on capital shares	EX-6
Opinion regarding liquidation preference	EX-7

DESCRIPTION	VALUE
Opinion regarding tax matters	EX-8
Voting trust agreement	EX-9
Material contracts	EX-10
Statement regarding computation of per-share earnings	EX-11
Statement regarding computation of ratios	EX-12
Annual report to security holders, Form 10-Q or quarterly report to security holders	EX-13
Material foreign patents	EX-14
Letter regarding unaudited interim financial information	EX-15
Letter regarding change of certifying accountant	EX-16
Letter regarding director resignation	EX-17
Letter regarding change in accounting principles	EX-18
Report furnished to security holders	EX-19
Other documents or statements to security holders	EX-20
Subsidiaries of the <u>registrant</u>	EX-21
Published report regarding matters submitted to vote of security holders	EX-22
Consents of experts and counsel	EX-23
Power of attorney	EX-24
Statement of eligibility of trustee (You can amend an EX-25 by submitting an amended registration statement and the document type EX-25/A)	EX-25
Invitations for competitive bids	EX-26

DESCRIPTION	VALUE
Information from reports furnished to state insurance regulatory authorities	EX-28
Additional exhibits (to be used for exhibits not specifically designated by another number and by investment companies)	EX-99

Other exhibit selections are as follows:

Examples of Document Type Values for Investment Company Exhibits for Certain Forms:

Form N-1A EXHIBITS ITEM 23	FORM N-14 EXHIBITS ITEM 16
EX-99.a CHARTER	EX-99.1 CHARTER
EX-99.b BYLAWS	EX-99.2 BYLAWS
EX-99.c HOLDERS RTS	EX-99.3 VOTING TRUST
EX-99.d ADVSR CONTR	EX-99.4 ACQ AGREEMNT
EX-99.e UNDR CONTR	EX-99.5 HOLDERS RTS
EX-99.f BONUS PROFIT	EX-99.6 ADVSER CONTR
EX-99.g CUST AGREEMT	EX-99.7 DISTR CONTR
EX-99.h OTH MAT CONT*	EX-99.8 O&D BENEFTS
EX-99.i LEGAL OPININ	EX-99.9 CUST CONTRCT
EX-99.j OTHER OPININ*	EX-99.10 12B1 PLAN
EX-99.k OMT FIN STAT	EX-99.11 OPIN COUNSL
EX-99.l INT CAP AGRE	EX-99.12 TAX OPINION*
EX-99.m 12B-1 PLAN	EX-99.12 REV RULING*
EX-99.n 18F-3 PLAN	EX-99.13 OTH CONTRCT*
EX-99.p CODE ETH	EX-99.14 OTH CONSENT*
	EX-99.15 OTH FIN ST
	EX-99.16 PWR OF ATTY
	EX-99.17 (as approp)

Form N-2 EXHIBITS ITEM 24(2)	Form N-6 EXHIBITS ITEM 27
EX-99.2A CHARTER	EX-99.a BD-DIR-RESOL
EX-99.2B BYLAWS	EX-99.b CUST-AGRMETS
EX-99.2C VOTING TRST	EX-99.c UNDER CONTRT
EX-99.2D HOLDERS RTS	EX-99.d CONTRACTS
EX-99.2E DIV REIN PL	EX-99.e APPLICATIONS
EX-99.2F SUBSID DEBT	EX-99.f DEP CERT/BYL
EX-99.2G ADVSR CONTR	EX-99.g REINS CONTRT
EX-99.2H DISTR CONTR	EX-99.h PARTIC AGREE
EX-99.2I O&D BENEFTS	EX-99.i ADMIN CONTRT
EX-99.2J CUST CONTR	EX-99.j OTH MAT CONT
EX-99.2K OTH CONTRCT*	EX-99.k LEGAL OPININ
EX-99.2L OPIN COUNSL	EX-99.l ACTUARIAL OP
EX-99.2M CNSNT SRVCE	EX-99.m CALCULATION
EX-99.2N OTH CONSENT*	EX-99.n OTH OPINIONS
EX-99.2O OTH FIN ST	EX-99.o OMITD FIN ST
EX-99.2P STOCK LTR	EX-99.p INIT CAP AGR
EX-99.2Q RETRMT PLAN	EX-99.q REDEEM EXEMP
EX-99.2R CODE ETH	

* Name of exhibit may vary depending on the specific content of the exhibit.

Note: You may include up to fourteen characters after the decimal point in the document type value.

Examples of Document Type Values for Investment Company Exhibits For Filings Made on Forms N-8B-2 and S-6:

FORM N-8b-2	FORM S-6
PAR	INSTR
A EX-99.A1 INDNTR ORGN	1 EX-99.A1 INDNTR ORGN
EX-99.A2 INDNTR PMT	EX-99.A2 INDNTR PMT
EX-99.A3A DIST CONTR	EX-99.A3A DIST CONTR
EX-99.A3B DEALER AGR	EX-99.A3B DEALER AGR
EX-99.A3C SCH COMMIS	EX-99.A3C SCH COMMIS
EX-99.A4 OTHER AGRMT	EX-99.A4 OTHER AGRMT
EX-99.A5 FORM/SECRTY	EX-99.A5 FORM/SECRTY
EX-99.A6 CERT/BYLAWS	EX-99.A6 CERT/BYLAWS
EX-99.A7 INSR POLICY	EX-99.A7 INSR POLICY
EX-99.A8 DEPOSIT AGR	EX-99.A8 DEPOSIT AGR
EX-99.A9 OTHER CONTR	EX-99.A9 OTHER CONTR
EX-99.A10 PERIODC PP	EX-99.A10 PERIODC PP
EX-99.A11 CODE ETH	
B EX-99.B1 NOTIC/SHLDR	2 EX-99.2 OPIN COUNSEL
EX-99.B2 ANRPT/SHLDR	
C Dealer's name & address	3 EX-99.3 OTHER FIN ST
	4 EX-99.4 UNREG ISSUER
	OTHER Consents required by Instruction 4 of S-6 (as applicable):
	EX-99.C1 ACCT CONSNT
	EX-99.C2 EVAL CONSNT
	EX-99.C3 RTG AGY OPN
	EX-99.C4 TAX OPINION
	EX-99.C5 REV RULING
	EX-99.C6 OTHER OPIN

- Notes:** (1) The content of this exhibit shall be supplied separately as confidential information pursuant to rule 45a-1 (in paper format).
- (2) You may include up to fourteen characters after the decimal point in the document type value.

Examples of Document Type Values for Investment Company Exhibits Filed with Form N-SAR:

ITEM 77	
B	EX-99.77B ACCT LTTR
C	EX-99.77C VOTES
D	EX-99.77D POLICIES
E	EX-99.77E LEGAL
F	EX-99.77F CHNG DEBT
G	EX-99.77G DEFAULTS
H	EX-99.77H CHNG CNTRL
I	EX-99.77I NEW SECUR

J	EX-99.77J REVALUATN
K	EX-99.77K CHNG ACCNT
L	EX-99.77L NEW ACCTNG
M	EX-99.77M MERGERS
N	EX-99.77N RULE 2A-7
O	EX-99.77O RULE 10F-3
P	EX-99.77P EXMPT INFO
Q1	EX-99.77Q1 OTHR EXHB
Q2	EX-99.77Q2 ITEM 405

Examples of Document Type Values for Exhibits Filed with Form N-CSR:

EX-99.CERT
EX-99.CODE ETH

Notes:

- (1) You may include up to fourteen characters after the decimal point in the document type value.
- (2) When using the values EX-1 through EX-99, you may add characters after a decimal point to further define the exhibit being submitted.
For example: EX-10.24 Supply contracts
- (3) You may not attach exhibits to document types CORRESP, modules, or segments.
- (4) The number and types of documents you can submit are limited. Please see the DOCUMENT COUNT data field for more information.
- (5) A correspondence filing may include up to 100 correspondence documents.

RELATIONSHIP

The following values are valid for the RELATIONSHIP data field to represent the terms described below. The RELATIONSHIP data field is acceptable only with the 144 submission types (and amendments to these submissions) used for reporting stock ownership.

DESCRIPTION	VALUE
Owner of more than 10% of Subject Company	Owner
Director of Subject Company	Director
Officer of Subject Company	Officer
None of the above	Other

PERIOD

You **CAN** use a future date in the PERIOD data field within the following submission types:

6-K	6-K/A	8-K	8-K/A
DEF 14A	DEF 14C	DEFN14A	N-23C-2

N-23C-2/A	N-23C3A	N-23C3A/A	N-23C3B
N-23C3B/A	N-23C3C	N-23C3C/A	PREM14C
PRE 14A	PRE 14C	PREM14A	PREN14A

You **CANNOT** use a future date in the PERIOD field within the following submission types:

10-K	10-K/A	10KSB	10KSB/A
10-KT	10-KT/A	10-Q	10-Q/A
10QSB	10QSB/A	10-QT	10-QT/A
11-K	11-K/A	11-KT	11-KT/A
13F-HR	13F-HR/A	13F-NT	13F-NT/A
18-K	18-K/A	20-F	20-F/A
24F-2NT	24F-2NT/A	40-F	40-F/A
8-K12B	8-K12B/A	8-K12G3	8-K12G3/A
8-K15D5	8-K15D5/A	ANNLRPT	ANNLRPT/A
ARS	ARS/A	BW-2	N-23C-1
N-23C-1/A	N-27D-1	N-27D-1/A	N-30B-2
N-30D	N-30D/A	N-CSR	N-CSR/A
NSAR-A	NSAR-A/A	NSAR-AT	NSAR-AT/A
NSAR-B	NSAR-B/A	NSAR-BT	NSAR-BT/A
NSAR-U	NSAR-U/A	NT 10-K	NT 10-K/A
NT 10-Q	NT 10-Q/A	NT 11-K	NT 11-K/A
NT 15D2	NT 15D2/A	NT 20-F	NT 20-F/A
NT-NCSR	NT-NCSR/A	NT-NSAR	NT-NSAR/A
QRTLYRPT	QRTLYRPT/A	SP 15D2	SP 15D2/A
U-13-60	U-13-60/A	U-33-S	U-33-S/A
U-3A-2	U-3A-2/A	U5S	U5S/A
U-7D	U-7D/A	U-9C-3	U-9C-3/A

APPENDIX D

A. Messages Reported by EDGAR

D.1 Introduction

EDGAR generates and sends either acceptance or suspense messages to you after your submission has been received. Either type of message may contain notices of discrepancies or inconsistencies in the submission. Those notices are reported as warnings or errors. Errors cause a submission to be suspended, but warnings do not.

After EDGAR generates a suspense message, you must correct and/or resubmit the submission before we can accept it.

Notes:

- (1) In some cases, EDGAR may replace an unrecognizable character in your submission with a circumflex (^).
- (2) Some discrepancies may generate either a warning or an error message depending upon the tag or value involved.
- (3) If you use the submission or document validation option to check a filing before submitting it to us, you will receive the same similar messages as those received from EDGAR.
- (4) For EDGARLink/Windows, the term “tag” actually means “field”.

This Appendix contains the following:

- Examples of acceptance and suspense messages.
- Examples of errors and warnings reported in acceptance and suspense messages, and the accompanying messages that are generated.
- An alphabetical listing of error/warning messages, with explanations and suggested solutions.

D.2 Example of Acceptance Message for Official Filings Returned via the Internet:

FROM: EDGAR POSTMASTER [EDGARPOST1]
TO: jsmith@xyz.com
DATE: 14-JAN-1999 15:00:10 EST
SUBJECT: ACCEPTED FORM TYPE 10-K (1010101010-99-010051)
MSG ID: 97349-56392
THE FOLLOWING SUBMISSION HAS BEEN ACCEPTED BY THE U.S. SECURITIES AND EXCHANGE COMMISSION:
COMPANY: MUNICIPAL INVESTMENTS TAX EXEMPT FUND
FORM TYPE: 10-K NUMBER OF DOCUMENTS: 3
RECEIVED DATE: 14-JAN-1999 13:18 ACCEPTED DATE: 14-JAN-1999 13:30
FILING DATE: 14-JAN-1999 13:18
TEST FILING: NO CONFIRMING COPY: NO
ACCESSION NUMBER: 1010101010-99-010051
FILE NUMBER(S):
1. 33-89023
THE PASSWORD FOR LOGIN CIK 1010101010 WILL EXPIRE 31-DEC-1999
PLEASE REFER TO THE ACCESSION NUMBER LISTED ABOVE FOR FUTURE INQUIRIES.

REGISTRANT(S):
1. CIK: 1010101010
COMPANY: MUNICIPAL INVESTMENTS TAX EXEMPT FUND
FORM TYPE: 10-K
FILE NUMBER(S):
1. 33-89023

THE SUBMISSION CONTAINED THE FOLLOWING WARNINGS:
WRN: WARNING - TAG_VALUE_MISSING_OR_INVALID
MSG: Value for <FISCAL-YEAR-END> is missing or invalid
(BADVALUE).
LOC: LINE NUMBER: 0 LINE OFFSET:0 FILE OFFSET:0

D.3 Example of Suspense Message:

FROM: EDGAR POSTMASTER [EDGARPOST1]
TO: TESTER01
DATE: 16-JAN-1999 14:45 EST
SUBJECT: SUSPENDED FORM TYPE 485APOS (0000123789-99-006521)
MSG ID: 13359-36894
THE FOLLOWING SUBMISSION HAS BEEN SUSPENDED BY THE U.S. SECURITIES AND
EXCHANGE COMMISSION:
COMPANY: MUNICIPAL FUND INVESTMENTS
FORM TYPE: 485APOS NUMBER OF DOCUMENTS: 1
RECEIVED DATE:16-JAN-1999 10:18 SUSPENDED DATE: 16-JAN-1999 14:00
TEST FILING: NO CONFIRMING COPY: NO
ACCESSION NUMBER: 0000123789-99-006521
FILE NUMBER(S):
1. 2-92893
THE PASSWORD FOR LOGIN CIK 0000123567 WILL EXPIRE 01-FEB-1999 00:00.
THIS SUBMISSION MUST BE RE-TRANSMITTED IN ITS ENTIRETY.

ERR: INVALID_CHARACTER
MSG: Invalid ASCII code, value (156) at location specified.
REF: (The message that appears here represents the text of the filing and
approximately five lines prior to the error and the error itself. This
will show you where the error is in context and will make it easier to
find the invalid character. The error will be repeated but, in the
case of invalid ASCII codes, may not be printable.)
LOC: LINE NUMBER: 450 LINE OFFSET: 29 FILE OFFSET: 27000

WRN: WARNING - UNRECOGNIZED TAG
MSG: <DOC-COUNT> tag is not recognized by EDGAR
LOC: LINE NUMBER: 3 LINE OFFSET:0 FILE OFFSET:28

D.4 Explanation of Error Messages

EDGAR will list each error in the order in which it was encountered in processing. Some error conditions may generate more than one error.

You will receive an error message, via the Internet address you have provided, in the following format:

ERR: DUPLICATE_FILER
(This is EDGAR's internal error message name for the error condition.)
MSG: FILER_CIK (VALUE) IS DUPLICATED
(This message describes the error.)

Note: If the same error occurs repeatedly in a filing, not all of the errors will be reported. For example, if the filing has exceeded the reporting limit for the number of invalid characters in a filing, only the first 10 occurrences will be reported.

LOC: This portion of the message helps you identify the line number associated with the error. The position of the error (character count) helps you move directly to the error location so that you may easily repair the error.

For example, the LOC section of the error message could be:

LINE NUMBER: 30

This Appendix lists the Error Message names in alphabetical order.

The "ERR" or "WRN" and "MSG" sections of an error-check message are repeated in the List of Errors. We have included the following two additional information categories in this list:

DESCRIPTION OF ERROR: This is a more detailed description of the problem that caused the error and may explain why the filing was not accepted.
SOLUTION: This section of the message makes some suggestions for correcting the error.

Note: Some error messages can be used for more than one tag field or error. In each error message that can apply to multiple tags, the term <tag> or field is used. The error message, which is in EDGARLink and received from the Internet indicates the actual tag which caused the error.

An example of an error message that could be used for more than one tag could be:

ERR: REQUIRED_TAG_MISSING
MSG: Required <CIK> tag is missing.

When you find "REQUIRED_TAG_MISSING" in the List of Errors, the message reads:

MSG: Required <value> tag is missing.

Since many tags are required for acceptance, not every possible message is listed here. The EDGARLink or Internet message specifies exactly which required tag is missing.

Similarly, a tag's value may be noted in the error message received from the Internet or EDGARLink. In the listing of errors in the manual, however, the message will have the tag value in parentheses (value). The Internet error message will show the actual value that was inserted. For example, if the correct CIK is 0000456789 and you entered 0000466789 after the <CIK> tag, the error message will read:

```
ERR:  INCONSISTENT_TAG_VALUE
MSG:  <CCC> value is inconsistent with <CIK> (0000466789).
```

For the previous error, the message in this appendix will be:

```
MSG:  <TAG> value is inconsistent <CIK> (value).
```

Although EDGARLink and EDGAR have been designed to find as many errors as possible, certain types of submission errors will halt processing so that subsequent errors cannot be detected. For example, when the system does not recognize a submission type, the filing requirements cannot be checked. Under such conditions, you will receive the message, "May contain other errors."

D.5 List of Errors and Warnings

Note: Errors [ERR] will cause a filing to be suspended; warnings [WRN] will not.

WRN:	ACCEPT_WITH_ERROR
MSG:	Previous error(s) ignored for continued processing. Submission has been accepted with the listed errors.
DESCRIPTION OF WARNING:	This warning is associated with our processing of the filing.
SOLUTION:	This warning will not cause suspension of your submission. No action is required.
ERR:	ACC_NO_FILE_NUM_WITH_CORRECT_PREFIX
MSG:	CIK (value) has no previous file number with a prefix of (value).
DESCRIPTION OF ERROR:	The filing is being blocked because the filer does not have a previous filing with a file number with the reported prefix.
SOLUTION:	Correct the filing and resubmit.
ERR:	ACTIVE_CONTENT_NOT_ALLOWED
MSG:	Active content found within HTML document (DOCUMENT_TYPE): (value).
DESCRIPTION OF ERROR:	A script, or other active content, was embedded in an HTML document that was attached to the EDGAR filing.
SOLUTION:	Remove any scripts from HTML document(s) before submitting the filing to EDGAR.

ERR: BEGIN_TAG_MISSING
MSG: In (value): the (value) end tag has no corresponding begin tag.
DESCRIPTION OF ERROR: Your submission document has a beginning tag missing, i.e., <MODULE> or <HTML>.
SOLUTION: Insert the missing tag, re-enclose the document, and retransmit your submission.

ERR: CANNOT_VALIDATE_DOCUMENT
MSG: Document (value) has a (value) of (value), so it will not be validated.
DESCRIPTION OF ERROR: Your submission document cannot be validated because it is a graphic.
SOLUTION: Turn off the **Validation** check box in EDGARLink and retransmit your submission.

ERR: CIK_FILE_NUMBER_MISMATCH
MSG: File Number (value) provided for CIK (value) does not belong to that CIK.
DESCRIPTION OF ERROR: A provided file number is not associated with the correct filer.
SOLUTION: Correct the filing and resubmit.

ERR: CIK_IRS_NUMBER_MISMATCH
MSG: IRS Number (value) provided for CIK (value) is incorrect.
DESCRIPTION OF ERROR: The IRS Number specified for the filer is incorrect.
SOLUTION: Correct the filing and resubmit.

ERR: CIK_REF_429_MISMATCH
MSG: Ref429 File Number (value) provided for CIK (value) does not belong to that CIK.
DESCRIPTION OF ERROR: A Reference429 file number is not associated with the correct filer.
SOLUTION: Correct the filing and resubmit.

ERR: CIK_REF_462B_MISMATCH
MSG: Ref462B File Number (value) provided for CIK (value) does not belong to that CIK.
DESCRIPTION OF ERROR: A Reference462B file number is not associated with the correct filer.
SOLUTION: Correct the filing and resubmit.

ERR: DOC_NAME_TYPE_MISMATCH
MSG: Document (value) cannot have a type of (value).
DESCRIPTION OF ERROR: One of the documents in your submission has a missing file name type, incorrect extension, invalid Type 1 module or segment, or incorrect file type.
SOLUTION: Correct the submission document and retransmit.

WRN: **DOCUMENT_DELETED**

MSG: The PDF document (value) was removed from the submission since it contains invalid content.

DESCRIPTION OF WARNING: The unofficial PDF document contains an invalid tag and was removed from the submission.

SOLUTION: The submission will not be suspended if this is the only error.

ERR: **DUPLICATE_FILING**

MSG: Duplicate filing.

DESCRIPTION OF ERROR: You have submitted a duplicate filing. This error may require our intervention for proper resolution.

SOLUTION: Verify period of report and make correction, if necessary. If you accidentally submitted a duplicate filing that was suspended, no further action is needed. EDGAR will delete a suspended submission after six (6) business days. If necessary, contact us for help with resolving this problem. If you believe your filing is not a duplicate, call your subject matter division, Corporation Finance, or Investment Management.

WRN: **DUPLICATE_MODSEG_REFERENCE**

MSG: In (value): the reference to the (value) named (value) is specified more than once.

DESCRIPTION OF ERROR: Your submission references the same module or segment twice.

SOLUTION: Correct the Type 2 module or segment document reference and retransmit your submission.

ERR: **DUPLICATE_MODULE_NAME**

MSG: Attempt to re-use module name (value).

DESCRIPTION OF ERROR: You attempted to Add, Delete, or Replace the module more than once in a single submission, or attempted to add a module that already exists.

SOLUTION: Either rename a module that you wish to add or, if this is a second attempt to add or replace a module, check with Filer Support to verify if the module has already been received, replaced, or added. If so, no further action is required.

ERR: **DUPLICATE_MODULE_RESOLUTION**

MSG: Type 2 MODULE reference (value) is to a file named (value). Another document, module, or segment in this submission has this same file name.

DESCRIPTION OF ERROR: A module submission has the same name as another submission document.

SOLUTION: Rename the module file and retransmit.

ERR: **DUPLICATE_SEGMENT_NAME**

MSG: You attempted to re-use a segment name (value).

DESCRIPTION OF ERROR: You attempted to use duplicate segment names. This error can occur because: there are duplicate segment names within one segment submission; you attempted to use a segment name defined in a previous submission.

Note: Segment names expire upon use or after six (6) days from entry date.

SOLUTION: Define a unique segment name and re-submit.

ERR: **DUPLICATE_SEGMENT_RESOLUTION**

MSG: Type 2 Segment reference (value) is to a file named (value). Another document or module in this submission has this same file name.

DESCRIPTION OF ERROR: A segment submission has the same name as another submission document.

SOLUTION: Rename the segment file and retransmit.

ERR: **DUPLICATE_TAG_VALUE**

MSG: (Value) tag is duplicated.

DESCRIPTION OF ERROR: The same tag value occurs more than once in the list of tag values. For example, an SRO value of "AMEX" is provided twice.

SOLUTION: Remove the duplicate tag value.

ERR: **DUPLICATE_XFDL_DATA_NODE**

MSG: Improperly constructed XFDL submission file. The file has multiple MIME data nodes for document (value).

DESCRIPTION OF ERROR: There are duplicated documents in your submission.

SOLUTION: Remove the duplicated document and retransmit your submission.

ERR: **EDGARLINK_DOCUMENT_ERROR**

MSG: The document (value) contains (value) error(s).

DESCRIPTION OF ERROR: Your submission contains errors.

SOLUTION: Open the template that was submitted and view the attached documents. Fix errors, save and reattach document to submission, and revalidate.

ERR or WRN: **EMPTY_DOCUMENT**

MSG: Document (value) in Submission of type (value) is empty.

DESCRIPTION OF ERROR: The document indicated contains only white space.

SOLUTION: Open the template that was submitted and view the attached documents.

ERR: END_TAG_MISSING
MSG: In (value): the (value) begin tag has no corresponding end tag.
DESCRIPTION OF ERROR: Your submission document has an end tag missing, i.e., </MODULE> or </HTML>.
SOLUTION: Insert the missing tag, re-enclose the document, and retransmit your submission.

ERR: FEE_DATA_ANALYSIS
MSG: This filing has a fee data error.
DESCRIPTION OF ERROR: An analyst is suspending this submission from the A&R Workstation due to invalid fee data.
SOLUTION: N/A.

ERR: FEE_DUE_AND_PAID_MISMATCH
MSG: Amount of fee being paid (value) is less than the amount of fee owed (value).
DESCRIPTION OF ERROR: Your account does not have enough money to cover the fee bearing submission.
SOLUTION: Check with Mellon Bank and deposit the missing amount. If the fee is offset, check your calculations and retransmit your submission.

ERR: FILE_NUM_PREFIX_ALREADY_USED
MSG: CIK (value) already has a file number with a prefix of (value).
DESCRIPTION OF ERROR: The filing is being BLOCKED because the filer has previously submitted a filing that received a file number with the reported prefix.
SOLUTION: Correct the filing and resubmit.

ERR: ILLEGAL_LINK_TO_PRIVATE_DOCUMENT
MSG: In (value): contains an illegal link to the private document (value).
DESCRIPTION OF ERROR: You have a Private document that has a link from a Public HTML document. All link references from within an HTML document must match the designated Filenames of the referenced documents. Private documents may not be linked. Any link within an HTML document that does not meet this standard will cause EDGAR to issue this error.
SOLUTION: Please name all of your attached documents that are referenced by links within an HTML document. Do not link to Private documents. You must use only SEC-approved Filenames for your referenced documents

ERR: ILLEGAL_MODSEG_REFERENCE
MSG: In (value) Submission Type (value) does not support the inclusion of a Type 1 (value) reference within an ASCII document. This document references a (value) named (value).
DESCRIPTION OF ERROR: Your submission references a module or segment that doesn't exist, or the module or segment name doesn't conform.
SOLUTION: Verify module or segment on EDGAR. Correct the reference and retransmit the master module or segment.

ERR: INCONSISTENT_TAG_VALUE
MSG: The (value) is inconsistent with (value) (value).
DESCRIPTION OF ERROR: Either the CIK or the CCC is invalid.
SOLUTION: Check your records and correct the inconsistent value.

ERR: INSUFFICIENT_FEE_FUNDS
MSG: This filing has insufficient fee funds.
DESCRIPTION OF ERROR: You sent insufficient fee funds.
SOLUTION: Check the amount required. If necessary, send additional funds, or contact Filer Support if your calculations do not agree with ours. Once the problem is fixed, re-submit the filing.

WRN: INSUFFICIENT_FEE_FUNDS
MSG: This filing has insufficient fee funds. No funds have been debited from the specified account.
DESCRIPTION OF ERROR: This fee bearing filing does not have the correct funds.
SOLUTION: Check the last fee deposit within 24 hours of transmission.

ERR: INVALID_ACCOUNT
MSG: This filing has an invalid fee account number.
DESCRIPTION OF ERROR: An analyst is suspending this submission from the A&R Workstation due to an invalid account number.
SOLUTION: N/A.

ERR: INVALID_ASCII_TAG
MSG: In (value): found an invalid ASCII tag (value).
DESCRIPTION OF ERROR: Your submission document contains invalid ASCII characters.
SOLUTION: Remove the invalid character, re-enclose, and retransmit your submission.

ERR: INVALID_CHARACTER
MSG: In (value): found an invalid ASCII code (value).
DESCRIPTION OF ERROR: Your submission contains an invalid ASCII character.

SOLUTION: If you receive many messages regarding invalid characters, you may have submitted a word processing document that you did not first convert to ASCII or HTML. In this case, convert the filing to ASCII or HTML and submit the ASCII or HTML version. If you receive such messages after having submitted an ASCII or HTML graphic version of the filing, your word processing software may have made an incomplete translation to ASCII or HTML. You must remove the additional codes individually. The software's "search and replace" feature may help you to locate errors. If you receive only a few such messages, remove the invalid character(s) individually and re-submit the filing. If you cannot "see" the error, it may be a code that cannot be displayed on your PC screen. You may be able to correct the filing by deleting and inserting a space at the location indicated. If you receive only a few such messages and correction of this document would represent an unreasonable burden, call Filer Support to explore whether replacement of the invalid characters with a circumflex (^) destroys the readability of the document.

ERR: **INVALID_DIGITAL_SIGNATURE**

MSG: Submission (value) contains invalid Digital Signature.

DESCRIPTION OF ERROR: Submission contains invalid Digital Signature.

SOLUTION: Check to make sure you are using the correct, up-to-date signature file.

ERR: **INVALID_EFFECTIVENESS_DATE**

MSG: Effectiveness Date (value) is out of range. It must fall between (value) and (value), inclusive.

DESCRIPTION OF ERROR: The filing is SUSPENDED because the specified Effectiveness Date is out of range. The valid format for this tag value can be one of the following: mm-dd-yyyy, mm/dd/yyyy, mm dd yyyy, dd mmm yy, mmm dd yy.

Note: Two digit year values (yy) may be substituted for the four digit year values (yyyy).

SOLUTION: Correct the filing and resubmit.

ERR: **INVALID_EXTERNAL_REFERENCE**

MSG: In (value): improper external reference (value).

DESCRIPTION OF ERROR: An invalid external reference was embedded in an HTML document that was attached to your EDGAR filing. You may only reference documents that are also contained within your submission or you may reference a previously-submitted filing on the <http://www.sec.gov/Archives> website. Module and Segment documents cannot contain HTML external (graphic) references. Also, attached documents cannot have duplicate names.

SOLUTION: Remove or correct any external graphic references from the HTML document(s) before submitting your filing to EDGAR.

WRN: **INVALID_FDS_DOCUMENT**

MSG: Financial Data Schedule (value) could not be processed and was excluded from the submission.

DESCRIPTION OF WARNING: The EDGAR system no longer accepts EX-27 Financial Data Schedule documents. When received, such a document is removed from the submission.

SOLUTION: Do not attempt to submit EX-27 FDS documents.

ERR: **INVALID_FEE_ACCOUNT_NUMBER**

MSG: This filing has an invalid fee account number.

DESCRIPTION OF ERROR: An analyst is blocking this submission from the A&R Workstation due to an invalid account number.

SOLUTION: N/A.

ERR: **INVALID_FEE_DATA**

MSG: The waiver amount is greater than the fee due.

DESCRIPTION OF ERROR: Fee data is incomplete. This error may occur as a result of other errors.

SOLUTION: Correct all errors and resubmit.

ERR: **INVALID_FEE_DATA**

MSG: This filing has invalid fee data.

DESCRIPTION OF ERROR: An analyst is suspending this submission from the A&R Workstation due to invalid fee data.

SOLUTION: N/A.

ERR: **INVALID_FEE_OFFERING_DATA**

MSG: This filing has invalid fee offering data.

DESCRIPTION OF ERROR: An analyst is suspending this submission from the A&R Workstation due to invalid offering data.

SOLUTION: N/A.

ERR: **INVALID_FILE_NUM_PREFIX**

MSG: The File Number (value) provided for CIK (value) does not have a valid prefix of (value).

DESCRIPTION OF ERROR: Only a certain set of file number prefixes are valid for the submission. The file number provided for the specified filer does not have one of these valid suffixes.

SOLUTION: Correct the filing and resubmit.

ERR: INVALID_HTML_TAG

MSG: An invalid HTML tag was found within the HTML document (DOCUMENT_TYPE): (VALUE).

DESCRIPTION OF ERROR: All tags within an HTML document must conform to the HTML 3.2 tag subset that is acceptable by EDGAR. Any tag within an HTML document that does not conform to this standard will cause EDGAR to issue this error.

SOLUTION: Within an HTML document, you must use only the SEC-approved set of HTML 3.2 tags.

ERR: INVALID_NESTED_TAG

MSG: In (value): the (value) tag must be nested inside a (value) tag nest.

DESCRIPTION OF ERROR: Your submission document contains nested tags that are not structured correctly, i.e., Type 1 Module nested tags.

SOLUTION: Correct the nested tag structure, re-enclose the document, and retransmit your submission.

ERR: INVALID_OFFERING_AMOUNT

MSG: Total offering amount of (value) is invalid. Must be greater than zero.

DESCRIPTION OF ERROR: The offering amount is invalid.

SOLUTION: Correct the offering data and resubmit.

ERR: INVALID_OFFERING_DATA

MSG: This filing has invalid fee offering data.

DESCRIPTION OF ERROR: An analyst is suspending this submission from the A&R Workstation due to invalid offering data.

SOLUTION: N/A.

ERR: INVALID_OFFSET_DATA

MSG: This filing has invalid fee offset data.

DESCRIPTION OF ERROR: To specify an offset, the filer must provide a CIK, File Number, Form Type, and Offset Filing Date. If any of these are missing or invalid, EDGAR cannot query the database for an offset amount. Also, if the query can be made but no offset matches the criteria, EDGAR will generate this error.

SOLUTION: Correct the offset data and resubmit.

ERR: INVALID_PDF_TAG

MSG: In (value): found an invalid PDF tag (value).

DESCRIPTION OF ERROR: No PDF tags that support active content, external references, or scripts are allowed in unofficial PDF attachments. EDGAR will remove the unofficial document from the filing before dissemination.

SOLUTION: Remove the non-supported tags and associated content.

ERR: INVALID_REF_462B_PREFIX
MSG: Ref462B File Number (value) does not have a valid prefix of (value).
DESCRIPTION OF ERROR: A provided Reference 462B file number has an invalid prefix.
SOLUTION: Correct the filing and resubmit.

ERR: INVALID_REPORTING_FILE_NUMBER
MSG: The Reporting File Number (value) for CIK (value) does not have a valid prefix of (value).
DESCRIPTION OF ERROR: The filing is being BLOCKED because the assignment of file numbers depends on the filer having a Reporting File Number with an appropriate prefix.
SOLUTION: Contact us if you require additional information needed to resolve this problem.

ERR: INVALID_SUBJ_COMP_FILE_NUMBER
MSG: The provided File Number (value) for Subject Company (value) does not match the File Number (value) of the company's latest S-4 filing.
DESCRIPTION OF ERROR: The provided File Number (value) for Subject Company (value) does not match the File Number (value) of the company's latest S-4 filing.
SOLUTION: Correct the filing and resubmit.

ERR: INVALID_SUBMISSION_TYPE
MSG: Receipt Server does not process XFDL submission of type: (value).
DESCRIPTION OF ERROR: This error is generated for an unrecognized form type.
SOLUTION: Check the form type you submitted to ensure it was correct.

WRN: INVALID_TAG
MSG: (Value) tag is not valid for this submission type.
DESCRIPTION OF WARNING: The submission file has a data value in a field (XFDL tag) that is not valid for the submission type.
SOLUTION: The submission will not be suspended for this. To correct this, the filer needs to delete the field that is not valid for the submission type.

ERR: INVALID_UNOFFICIAL_PDF

MSG: An unofficial PDF document (value) must follow an official ASCII or HTML version associated with an official document.

DESCRIPTION OF ERROR: A PDF document is considered unofficial and may only be included as a supplemental, duplicate attachment of another document within the filing. An official ASCII or HTML version of the document must precede the PDF version within the filing. A PDF document cannot be submitted without an official ASCII or HTML version accompanying it.

SOLUTION: You must include an official ASCII version of the document in the submitted filing and attach it before the unofficial PDF version.

WRN: LATE_SUBMISSION

MSG: EDGAR did not receive the Submission (value) on-time. Accordingly, the extension of time allowed by Rule 12b-25 is not available. The Submission (value) has been accepted but re-classified as (value).

DESCRIPTION OF ERROR: The filing is of type NT 15D2, NT 10-K, NT 11-K, NT 10-Q, NT 20-F, or NT NSAR. You must file each of these filing types within a certain time period based on an associated registration statement's effectiveness date, fiscal year end, quarter end, or reporting period. If you file late, the filing type will be re-classified as NTN15D2, NTN 10K, NTN 10Q, NTN 11K, NTN 20F, or NTFNSAR as appropriate.

SOLUTION: No action is required.

ERR: MISSING_FILE_NUMBER

MSG: No File Number provided for CIK (value).

DESCRIPTION OF ERROR: A mandatory File Number value was not provided.

SOLUTION: Correct the filing and resubmit.

ERR: MISSING_REQUIRED_FEE_DATA

MSG: This filing has missing required fee data.

DESCRIPTION OF ERROR: Data on which the fee is calculated is incomplete.

SOLUTION: Verify that all required information is present. This error message usually occurs with other error messages. Correct all errors and resubmit.

ERR: MISSING_XFDL_MIME_DOCUMENT

MSG: Improperly constructed XFDL submission file. The document (value) does not have a data node containing the MIME document.

DESCRIPTION OF ERROR: Your submission is missing the enclosed submission document.

SOLUTION: Attach document and retransmit submission.

ERR: MODULE_CCC_INVALID
MSG: (Value) is inconsistent with (value) (value).
DESCRIPTION OF ERROR: The referenced module has an invalid CIK/CCC combination.
SOLUTION: Correct the CIK/CCC combination for the module reference and retransmit the submission.

ERR: MODULE_CCC_INVALID
MSG: In (value): reference to module (value) with CIK of (value) has an invalid CCC value.
DESCRIPTION OF ERROR: A document contains a Type 1 module reference with an invalid CIK/CCC combination.
SOLUTION: Correct the CIK/CCC combination for the module reference in the attached document and retransmit the submission.

ERR: MODULE_CIK_INVALID
MSG: (Value) value is inconsistent with (value) (value).
DESCRIPTION OF ERROR: The referenced module has an invalid CIK.
SOLUTION: Correct the CIK for the module reference and retransmit and your submission.

ERR: MODULE_CIK_INVALID
MSG: In (value): reference to module (value) has an invalid CIK of (value).
DESCRIPTION OF ERROR: A document contains a Type 1 module reference with an invalid CIK.
SOLUTION: Correct the CIK for the module reference in the attached document and retransmit the submission.

ERR: MODULE_DIR_LIMIT_EXCEEDED
MSG: Adding (value) modules totaling (value) bytes to the (value) modules totaling (value) bytes that already exist for CIK (value) would exceed directory limit of (value) bytes per CIK.
DESCRIPTION OF ERROR: The size of your module exceeds the amount of storage you are allowed to store in EDGAR, 1 MB.
SOLUTION: Login to the Filing website, remove some of your old modules, and retransmit your new modules.

ERR: MODULE_DOCUMENT_TOO_BIG
MSG: Module (value) is (value) bytes, which exceeds the module document size limit of (value) bytes.
DESCRIPTION OF ERROR: The size of your module exceeds the amount of storage you are allowed to store in EDGAR, 1 MB.

SOLUTION: Edit the module document so that its size is less than 1 MB and retransmit your new module.

ERR: **MODULE_NOT_FOUND**

MSG: Referenced module (value) does not exist for CIK (value).

DESCRIPTION OF ERROR: The referenced module is not in the database.

SOLUTION: Verify that you entered the reference exactly as it was named when it was submitted. Either correct the module name or resubmit the module.

ERR: **MODULE_NOT_FOUND**

MSG: In (value): referenced module (value) does not exist for CIK (value).

DESCRIPTION OF ERROR: The referenced module is not owned by the referenced CIK.

SOLUTION: Correct the module and retransmit the module and your submission.

ERR: **MODULE_REF_DOC_TYPE_ERROR**

MSG: Module (value), which is really (value), is of the same type (value) as the submission but is not a PDF document.

DESCRIPTION OF ERROR: A module reference, which is made via the module's nickname, is actually to a non-PDF file that is of the same type as the submission. That is, an attempt was made to use a module as the submission's primary document. EDGAR does not support this capability.

SOLUTION: Correct the module document and/or the submission and resubmit.

ERR: **MODULE_REFERENCE_ERROR**

MSG: In (value): illegal reference to module (value). This is really a reference to the file (value), which is not a Type 1 ASCII module.

DESCRIPTION OF ERROR: The referenced module is not a Type 1 ASCII module.

SOLUTION: Create and retransmit the Type 1 module and your submission.

ERR: **MODULE_REFERENCE_ERROR**

MSG: In (value): a MODULE reference is improperly specified. (value)

DESCRIPTION OF ERROR: Your submission document contains an improper Type 1 module reference.

SOLUTION: Correct the module reference, re-enclose the document, and retransmit your submission.

ERR: **MODULE_REFERENCE_TYPE_ERROR**

MSG: Type (value) module (value) is invalid in context. Type (value) is permissible.

DESCRIPTION OF ERROR: A module reference was encountered in the wrong context. Modules are of two types: 1. Type 1 consists of a partial document. 2. Type 2 consists of one whole document. Type 1 modules must be referenced only from within the body portion of a document. Type 2 modules must be referenced on the Module/Segment List Page.

SOLUTION: Check the type of module being referenced and the location of the reference. If necessary, correct the reference location.

ERR: **MULTIPLE_HTML_TAG_NESTS**

MSG: In (value): a single HTML document may not contain multiple <HTML> tags.

DESCRIPTION OF ERROR: Your submission document contains more than one <HTML> </HTML> tag combination.

SOLUTION: Remove the additional HTML tags, re-enclose the document, and retransmit your submission.

ERR: **NESTED_TABLES_NOT_ALLOWED**

MSG: In (value): nested tables are not allowed.

DESCRIPTION OF ERROR: Your HTML submission document contains a nested table.

SOLUTION: Correct the HTML submission document, re-enclose the document, and retransmit your submission.

ERR: **NEW_COMPANY_NAME**

MSG: Filer (value) attempted to change the company name to (value).

DESCRIPTION OF ERROR: This message is associated with our processing of the filing and we will have to intervene to ensure proper resolution.

SOLUTION: This message indicates a need for us to take action to address the name change. It is included as a message back to the filer that the name change was not performed because other errors have been found.

ERR: **NO_FILE_NUM_WITH_CORRECT_PREFIX**

MSG: CIK (value) has no previous file number with a prefix of (value).

DESCRIPTION OF ERROR: The filing is being BLOCKED because the assignment of a file number to the filing depends on the existence of a previous filing with a file number having the specified prefix for the specified filer.

SOLUTION: Correct the filing and resubmit.

ERR: **NO_REPORTING_FILE_NUMBER**

MSG: CIK (value) does not have a Reporting File Number, so a file number cannot be assigned to the filing.

DESCRIPTION OF ERROR: The specified filer does not yet have a Reporting File Number.

SOLUTION: Correct the filing and resubmit.

ERR: **NOT_WORLD_BANK_CIK**

MSG: CIK (value) is not a World Bank CIK.

DESCRIPTION OF ERROR: Only the World Bank may submit this submission type. We maintain the specific list of CIKs that are valid for this submission type. Any CIKs that are not on the list may not submit these submission types.

SOLUTION: If the CIK you supplied is incorrect, correct it. Otherwise, do not file this submission type. Contact us for additional information.

ERR: **NO_VALID_DOCUMENT**

MSG: (Value) submission does not include a valid document specification.

DESCRIPTION OF ERROR: Your submission is missing a valid document.

SOLUTION: Check submission document's validity and retransmit.

ERR: **NO_VALID_PRIMARY_DOCUMENT**

MSG: Submission does not have a valid primary document.

DESCRIPTION OF ERROR: The primary submission document is not valid.

SOLUTION: Correct the submission document and retransmit your submission.

ERR: **NSAR_ERROR_CHECK**

MSG: In (value): (value).

DESCRIPTION OF ERROR: Your submission contains an N-SAR document, **answer.fil** that contains errors or has not been error checked.

SOLUTION: Error check and correct if necessary, your N-SAR document, re-enclose the document, and retransmit your submission.

ERR: **OFIS_MANUAL_FEE_REVIEW**

MSG: Submission has been blocked for manual fee review.

DESCRIPTION OF ERROR: This message is associated with our processing of the filing and will require our intervention for proper resolution.

SOLUTION: Contact us for additional information you may need to resolve this problem.

WRN: **ORPHAN_XFDL_MIME_DOCUMENT**

MSG: Improperly constructed XFDL submission file. The file has a MIME data node (value) for document (value). However, this document is not included on PAGE2 of the submission file.

DESCRIPTION OF ERROR: Your submission contains an extra document with no name or type designation.

SOLUTION: Enter document name and type or delete extra document.

ERR: **PREVIOUSLY_ACCEPTED_FILING_EXISTS**

MSG: Already have a previously accepted (value) filing for CIK (value).

DESCRIPTION OF ERROR: A filer of a 10-12B, 10SB12B, 18-12B, 20FR12B, 40FR12B, 8-A12B, 8-K12B submission has already had a 40-8F variant submission accepted by EDGAR. This submission is blocked for OFIS review.

SOLUTION: OFIS will review this BLOCK situation to resolve the issue.

ERR: **REGULATED_ENTITY_CIK**

MSG: (value) CIK (value) belongs to a Regulated Entity. This entity cannot file electronically.

DESCRIPTION OF ERROR: For an electronic submission, the primary filer or a coreregistrant is a Regulated Entity. This is not permitted.

SOLUTION: Resubmit the electronic submission with CIKs that do not belong to Regulated Entities.

ERR OR WRN **REQUIRED_TAG_MISSING**

MSG: Required <tag> tag is missing.

DESCRIPTION OF ERROR OR WARNING: The indicated tag was not found, but is required for acceptance.

SOLUTION: Add the required tag.

ERR: **SEGMENT_EXPIRED_ERROR**

MSG: Referenced segment (value) is expired for CIK (value).

DESCRIPTION OF ERROR: You must reference a segment within six days after you submit it. If you attempt to reference the segment after six (6) days have elapsed, EDGAR will issue this error.

SOLUTION: Re-submit the segment and the filing, or remove the segment reference and re-submit the filing.

ERR: **SEGMENT_EXPIRED_ERROR**

MSG: In (value): referenced segment (value) for CIK (value) is expired.

DESCRIPTION OF ERROR: The referenced segment does not exist because it has been more than six (6) business days since you transmitted it.

SOLUTION: Retransmit the segment and your submission.

ERR: SEGMENT_NOT_FOUND

MSG: Referenced segment (value) does not exist for CIK (value).

DESCRIPTION OF ERROR: The filing contains a reference to a segment that does not presently exist in EDGAR for the referencing CIK.

SOLUTION: Check the name of the segment in reference for accuracy. Correct if necessary, or submit the missing segment and re-submit the filing.

ERR: SEGMENT_NOT_FOUND

MSG: In (value): referenced segment (value) does not exist for CIK (value).

DESCRIPTION OF ERROR: The referenced segment is not owned by the referenced CIK.

SOLUTION: Correct the segment and retransmit the segment and your submission.

ERR: SEGMENT_REF_DOC_TYPE_ERROR

MSG: Segment (value), which is really (value), is of the same type (value) as the submission but is not a PDF document.

DESCRIPTION OF ERROR: A segment reference, which is made via the segment's nickname, is actually to a non-PDF file that is of the same type as the submission. That is, an attempt was made to use a segment as the submission's primary document. EDGAR does not support this capability.

ERR: SEGMENT_REFERENCE_ERROR

MSG: In (value): illegal reference to segment (value). This is really a reference to the file (value), which is not a Type 1 ASCII segment.

DESCRIPTION OF ERROR: The referenced segment is not a Type 1 ASCII segment.

SOLUTION: Create and retransmit the Type 1 segment and your submission.

SOLUTION: Correct the segment document and/or the submission and resubmit.

ERR: SEGMENT_REFERENCE_ERROR

MSG: In (value): a SEGMENT reference is improperly specified. (value)

DESCRIPTION OF ERROR: Your submission document contains an improper Type 1 segment reference.

SOLUTION: Correct the segment reference, re-enclose the document, and retransmit your submission.

ERR: SEGMENT_REFERENCE_TYPE_ERROR

MSG: Type (value) segment (value) is invalid in context. Type (value) is permissible.

DESCRIPTION OF ERROR: A segment reference was encountered in the wrong context. Segments are of two types: 1. Type 1 consists of a partial document. 2. Type 2 consists of one whole document. You must reference Type 1 segments only from within the body portion of a document. You must reference Type 2 segments on the Module/Segment List Page.

SOLUTION: Check the type of segment being referenced and the location of the reference. If necessary, correct the reference location.

ERR: SEGMENT_USED_ERROR

MSG: In (value): referenced segment (value) for CIK (value) has already been used.

DESCRIPTION OF ERROR: You have referenced a segment twice.

SOLUTION: Correct the segment reference and retransmit your submission.

ERR: SEGMENT_USED_ERROR

MSG: Referenced segment (value) previously used by CIK (value).

DESCRIPTION OF ERROR: The filing contains a reference to a segment that has already been used by the referencing CIK. A segment may only be used once, even within a single filing. Used segments are deleted from EDGAR.

SOLUTION: Check the name of the referenced segment for accuracy. Correct if necessary and re-submit. If the segment name is correct in the reference but the segment was submitted and refused because of the duplicate name, either wait until the next day to re-submit the segment and filing, or change the name of the segment and submit the segment and the filing with the reference name changed as well.

ERR: SUBMISSION_SUSPEND

MSG: The submission has been suspended due to previously encountered errors.

DESCRIPTION OF ERROR: An analyst is suspending this submission from the A&R Workstation.

SOLUTION: N/A.

WRN: TAG_NOT_REPEATABL

MSG: (Value) tag is duplicated.

DESCRIPTION OF WARNING: The submission file has multiple data values in a field (XFDL tag) that is only permitted to have a single value.

SOLUTION: The submission will not be suspended for this. To correct this, the filer needs to delete all but one value for the field.

ERR or WRN: **TAG_VALUE_MISSING_OR_INVALID**

MSG: Value for (value) is missing or invalid (value).

DESCRIPTION OF ERROR OR WARNING: The value for the (value) specified is incorrect or missing. Common occurrences of this error include incorrect coding or omitting the value for the <TYPE>, <CIK>, <FILE-NUMBER>, <PERIOD>, or <ACT> tags when these tags are required for the filing. This error will appear as a warning when the value following an optional tag is missing or invalid or when the value following a tag within a document is missing or invalid.

SOLUTION: Insert or correct the tag value. You must re-submit the corrected filing in its entirety.

ERR: **TEXT_EXCEEDS_80_CHARACTERS**

MSG: In (value): a text line exceeds 80 characters.

DESCRIPTION OF ERROR: Your submission document contains text that is wider than 80 characters.

SOLUTION: Reduce the width of your document, re-enclose, and retransmit your submission.

ERR: **TEXT_EXCEEDS_132_CHARACTERS**

MSG: In (value): a text line exceeds 132 characters

DESCRIPTION OF ERROR: Your submission document contains a table wider than 132 characters.

SOLUTION: Reduce the width of the table, re-enclose, and retransmit your submission.

ERR: **TOO_FEW_S_AND/OR_C_TAGS**

MSG: In (value): a TABLE section has less than two <S> and/or <C> tags.

DESCRIPTION OF ERROR: Your HTML submission document has a table that is incorrectly designed.

SOLUTION: Correct the table structure, re-enclose the document, and retransmit your submission.

ERR: **TOO_MANY_DOCUMENTS**

MSG: (value) submission has (value) (value) documents exceeding the allowable limit of (value).

DESCRIPTION OF ERROR: Submission contains too many documents of a particular type.

SOLUTION: Remove the extra documents from the submission and resubmit.

ERR: **TOO_MANY_MODULES**

MSG: Module (value) cannot be accepted because (value) modules for CIK (value) already exist. Prior to re-submitting module (value) delete at least one of the following (value) modules (value).

DESCRIPTION OF ERROR: The number of modules already submitted by the filer, when combined with the number of new modules coming in with this submission, exceeds the current maximum of ten modules per CIK.

SOLUTION: Delete existing modules or remove modules from the incoming submission to get the total number below ten.

ERR: TRAINING_CIK
MSG: Value for (value) is assigned to Training Agent (value).
DESCRIPTION OF ERROR: The submission was designated as LIVE but one of the registrants is a Training Agent.
SOLUTION: Change the submission to TEST or remove the Training Agent as a registrant and then resubmit.

ERR: UNREADABLE_SUBMISSION_FILE
MSG: Receipt Server cannot read submission file: (value).
DESCRIPTION OF ERROR: This error is generated for an unprocessable submission.
SOLUTION: Check that you compiled your submission correctly and that you have the latest EDGARLink software and templates.

ERR: UNREFERENCED_GRAPHIC_DOCUMENT
MSG: In (value): this graphic document must be referenced by an HTML link.
DESCRIPTION OF ERROR: A graphics (.jpg or .gif) document included in the submission as either a document or a referenced module or segment must be referenced via an HTML link.
SOLUTION: Either reference the graphic document via an HTML link or remove the graphics document from the submission and resubmit.

ERR: UNRESOLVED_HTML_LINK
MSG: In (value): contains an unresolved link to (value).
DESCRIPTION OF ERROR: All link references from within an HTML document must match the designated Filenames of the referenced documents. Any link within an HTML document that does not meet this standard will cause EDGAR to issue this error.
SOLUTION: Please name all of your attached documents that are referenced by links within an HTML document. You must use only SEC-approved Filenames for your referenced documents

WRN: VALUE_IN_HIDDEN_FIELD
MSG: Hidden field (value) contains a value.
DESCRIPTION OF ERROR: A hidden field in EDGARLink contains an entry.
SOLUTION: Open the submission, remove text from the field, and retransmit.

APPENDIX E

A. Filing Fee Information

You must pay filing fees when you submit most registration statements under the Securities Act of 1933 and transactional filings such as merger proxy statements under the Securities Exchange Act of 1934. You do not pay an initial registration fee for mutual fund and unit investment trust registration statements, but you pay fees each year when you file your Form 24F-2.

Note: When you transmit a **test** submission, EDGAR checks your Mellon Bank fee deposit and informs you if you are lacking your fees.

You must follow the procedures outlined below to send fees electronically to Mellon Bank in Pittsburgh, Pennsylvania.

E.1 Where to Pay Filing Fees

Paper Filers: If you are submitting a filing in paper, you may either send the fee by wire transfer or check to Mellon Bank, or directly to the Commission at 450 Fifth Street, N.W., Washington D.C. 20549. **We cannot accept personal checks for payment of fees.**

Electronic Filers: If you are submitting a filing electronically or in paper under a hardship exemption, you **MUST** send the fee to Mellon Bank in Pittsburgh, Pennsylvania. You may make the payment to Mellon by wire transfer, mail or hand delivery.

Mellon Bank is the U.S. Treasury designated depository of SEC filing fees. The hours of operation at Mellon Bank are 8:30 a.m. to 6:00 p.m. Eastern time for wire transfers. Please allow sufficient time to complete your fee transactions prior to submitting filings that require fees. We will **not** accept your filing if we have not received sufficient funds when you file. We will, however, accept a rule 462(b) filing submitted between 5:30 p.m. and 10:00 p.m. Eastern time if the fee is received no later than the close of business on the next business day.

E.2 How to Send Filing Fees to Mellon Bank

Specific instructions on the various methods of making fee payments to Mellon Bank are as follows:

- (a) **Wire Transfer:** Any bank or wire transfer service may initiate wire transfers of filing fee payments through the FEDWIRE system to Mellon Bank. You do not need to establish an account at Mellon Bank in order to remit filing fee payments.

You must include **the SEC's account number at Mellon Bank (9108739); and the payor's SEC-assigned CIK (Central Index Key) number (also known as the SEC-assigned registrant or payor account number)** in the wire transfer. To ensure proper credit and prompt filing acceptance you also must follow the FEDWIRE Instructions precisely and provide the required information in the proper format. You may obtain a copy of the

FEDWIRE Instructions at the following Internet address:
(www.sec.gov/info/edgar/fedwire.htm)

(b) **Mail and Hand Delivery:** For mail or hand delivery of fee payments, you should:

- make checks and money orders payable to the Securities and Exchange Commission, omitting the name or title of any official of the Commission; and
- include on the front of the check or money order the SEC's account number (9108739) and CIK number of the account to which the fee is to be applied.

You must address fees you transmit by mail to the Securities and Exchange Commission, Post Office Box 360055M, Pittsburgh, Pennsylvania 15252.

You hand deliver fee payments to Mellon Bank, 27th floor, Three Mellon Bank Center, Fifth Avenue at William Penn Way, Pittsburgh, Pennsylvania on weekdays from 7:30 a.m. to 4:00 p.m. (Eastern time). You cannot hand deliver a fee payment on a federal holiday. You must place all hand deliveries in a sealed envelope, with the Commission's lockbox number, 360055M, and the Commission's account number (9108739) written on the outside. You must include with all cash payments a separate sheet of paper providing the same information specified for checks and money orders.

E.3 Filings that Require Filing Fees

E.3.1 1933 Act Filings by Corporations

You must pay a filing fee with the following 1933 Act filings:

F-1	F-10	F-10EF	F-2
F-2D	F-3	F-3D	F-4
F-4EF	F-6	F-6EF	F-7
F-8	F-80	F-9	F-9EF
S-1	S-11	S-2	S-20
S-3	S-3D	S-4	S-4EF
S-8	S-B	SB-1	SB-2

You also must pay a fee with all rule 462(b) filings - submission types with a "MEF" suffix. You will be required to pay a filing fee on pre-effective amendments to registration statements (e.g., S-1/A) if additional securities are being registered in the amendment. Since you cannot register additional securities by post-effective amendment, no fee is required for these filings (e.g., S-8POS).

E.3.2 1934 Act Filings

You must pay a filing fee with the following 1934 Act filings (however, investment companies do not pay fees with their PREM14A, PREM14C, PRER14A, and PRER14C submissions):

PREM14A	PREM14C	PRER14A	PRER14C
SC TO-T	SC TO-I	SC 13E1	SC 13E-3
SC13E4F	SC14D1F		

E.3.3 1933 and 1940 Act Filings by Investment Companies

You must pay a filing fee with the following EDGAR submissions made by investment companies:

24F-2NT N-2 N-5 N-14 8C N-14MEF

E.4 How to Calculate a Filing Fee

E.4.1 1933 Act Filings

Filing fees under Section 6(b) of the Securities Act of 1933 Act for 1933 Act registration statements, including fees paid by investment companies with their Form 24F-2 submissions (24F2-NT), have been set at \$92 per million for the fiscal year October 1, 2001 through September 30, 2002. Five days after Congress passes the SEC Appropriations Bill, the filing fee rate for the 2003 fiscal year will be set at \$80.90 per million. In accordance with the "Investor and Capital Markets Fee Relief Act" signed on January 16, 2002, fees for fiscal year 2004 and subsequent fiscal years will be set no later than April 30 of the prior fiscal year. Fee rate changes will be posted on our web site (www.sec.gov).

For a 1933 Act filing other than a 24F-2NT, the aggregate total dollar amount of securities registered will appear in the pricing table on the cover page of the registration statement. Example of a fee calculation for a registration statement and an amendment filing appears below.

E.4.1.1 1933 Act Filings Example 1

Company A files a registration statement on August 30, 2001 covering a proposed public offering of one million shares of common stock and notes totaling \$500 million. Company A's common stock is trading on NASDAQ at \$16 1/2 per share. The 1933 Act fee for the registration statement would be \$129,125 based on a fiscal year 2001 fee rate of \$250 per million dollars. The calculation is presented below.

header amount for common stock	=	16500000	(1 million shares times the \$16.5 market price)
header amount for debt	=	500000000	(total debt dollar amount registered)
total dollar amount registered	=	516500000	
common stock fee calculation	=	16500000	(1 million shares times the \$16.5 market price)
debt fee calculation	=	500000000	times .00025 (\$250 for each million dollars registered)
total fee calculation	=	516500000	times 0.00025 = 129,125

E.4.1.2 1933 Act Filings Example 2

On January 17, 2002, Company A decides to amend its registration to add an additional 250,000 shares of common stock to the proposed offering. Company A's common stock is now trading on NASDAQ at \$15 per share. The additional 1933 Act fee required with the registration statement amendment would be \$345. The calculation is presented below.

header amount for common stock	=	3750000 (250,000 shares times the \$15 market price)
common stock fee basis	=	3,750,000 times 0.000092 (\$92 for each million dollars registered)
fee calculation	=	3750000 times 0.000092 = \$345

E.4.2 1934 Act Filings

The basis for calculating the filing fee under for transactional filings under sections 13(e) and 14(g) of the Securities Exchange Act of 1934 is set forth in Rule 0.11 under the Act. In general, the fee is determined by multiplying the value of the transaction times the fee charge of \$92 per million dollars. The value of the transaction is equal to one of the following:

- for going private transactions, the value of the securities to be acquired by the acquiring company;
- for proxy statements relating to a merger, acquisition or consolidation, the proposed cash payment and value of securities and other property to be transferred **to** the acquiring company;
- for proxy statements relating to a proposed sale of assets, the aggregate of cash and the value of securities and other property to be received by the registrant; or
- for tender offers, the value of securities or other property offered by the bidder.

E.4.2.1 1934 Act Filings Example

Company A is making a \$1 billion cash tender offer for the securities of Company B. The fee required with the SC TO-T filing by Company A is \$92,000. The fee was calculated by multiplying the \$1,000,000,000 bid amount times the fee charge of 0.000092.

E.4.3 1939 Act Filings

The "Investor and Capital Markets Fee Relief Act" eliminated the Form T-3 \$100 filing fee requirement under the 1939 Act.

E.5 Offsetting Fees

SEC regulations provide that only one fee is required for each transaction. In some instances, more than one SEC filing may be made with respect to a single transaction. EDGAR permits the issuer to offset the amount of fees due on a current filing with fees paid on a previous filing relating to the same transaction. An example of where a fee offset may be used appears below.

E.5.1 Offsetting Fees Example 1

Company A will issue 2 million shares of its common stock to acquire all the outstanding 3 million shares of Company B. Only Company B shareholders will vote on the acquisition. Company A shares trade on the New York Stock Exchange at \$23 per share and Company B shares trade on NASDAQ at \$7 1/2 per share. When Company B files its preliminary proxy material (PREM14A) describing the proposed acquisition by Company A, Company B will need to pay a filing fee of \$2,070.

To calculate the fee, first you need to determine the value of the securities to be received by the acquiring company, in this case, Company A. The value (\$22,500,000) was calculated by multiplying the outstanding shares of **Company B** (3,000,000 shares) by the market price of Company B's stock (\$7 1/2 per share). You then arrive at the amount of the required fee payment (\$2,070) by multiplying the computed securities value amount by the fee rate of \$92 per million dollars (0.000092).

When Company A subsequently files its Form S-4 registration statement to register the securities it intends to issue in the acquisition of Company B, it will be required to pay a fee also totaling \$2,070. The amount is the same because the basis for calculating the fee is the same under the 1933 and 1934 Acts. To ensure that only one fee is paid per transaction, when Company A files the registration statement, it must include Offset Payment tags in the header of their document. For the "AMOUNT" tag value, the company should indicate the dollar amount of the fees already paid in the prior filing (\$2,070). Also needed is the CIK of the filer/registrator (Company B) who previously paid the offset amount, the Form type (PREM14A) where the offsetting amount was paid, and the file number of the PREM14A filing.

Rule 457(p) of Regulation C also permits you to offset a fee paid with respect securities that remain unsold after the completion, termination, or withdrawal of an offering. The total aggregate dollar amount of the filing fee associated with the unsold securities may be offset against the total filing fee due for a subsequent registration statement or registration statements filed within five years of the initial filing date of the earlier registration statement. The procedures for using the offset are the same as those discussed above.

For a 24F-2NT, the fee is computed as a percentage of net sales. An example of a fee calculation for a 24F-2NT appears below.

E.5.2 Offsetting Fees Example 2

Fund F files a 24F-2NT on January 17, 2002, for the fiscal year ended October 31, 2001. Fund F fills out the items of Form 24F-2. The aggregate sale price of securities sold during the fiscal year pursuant to section 24(f) of the Investment Company Act of 1940 was \$1,000,000. The total available redemption credits were \$600,000. The net sales were \$400,000. The 1933 Act fee payable with the 24F-2NT filing would be \$36.80, based on the SEC's fiscal year 2002 fee rate of \$92 per million dollars. The fee calculation is presented below.

Header amount for Sale-Proceeds = \$1,000,000
Header amount for Redeemed Value = \$600,000
Fee calculation based on net sales = \$400,000 times 0.000092 = \$36.80

If the fee is calculated separately for each series of a series fund or each class of a multi-class fund, the EDGAR template should have a separate header line for Sales Proceeds and for Redeemed Value for each series or class.

APPENDIX F

A. Paper Forms for Electronic Filing

F.1 Form ID Notes

When applying for EDGAR access codes, you must indicate whether you are a filer, filing agent, or training agent, as defined in Part I of the Form ID General Instructions. If you plan to file on EDGAR in more than one capacity, you must complete and submit a separate Form ID for each capacity. For example, if you want to make EDGAR submissions as a filer, a filing agent, and a training agent, you must submit a separate Form ID for each filing capacity. You will then receive three separate sets of CIKs and access codes.

If you are submitting a Form ID application as a registrant, you must have a manual signature of an associated person or an authorized representative of the registrant as required by the form. Acceptable positions or titles of an associated person are: president, partner, treasurer, secretary, director, officer, or attorney.

You may submit filings on your own behalf or use a filing agent. Training agents may only submit test filings.

F.2 Availability of Paper Forms

To obtain additional paper forms for electronic filing, call the SEC's Filer Support staff at (202) 942-8900, or the Publications Branch at (202) 942-4046. You can also download electronic copies of EDGAR-related forms from the (www.sec.gov) website.

Note: Blank pages in this appendix are for paper form continuity, only.

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SEC 2084 (02-02)
Previous form obsolete

Persons who potentially are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

Applicant's CIK (if known)

**United States
Securities and Exchange Commission
Washington, D.C. 20549**

FORM ID

OMB APPROVAL
OMB Number: 3235-0328
Expires: January 31, 2005
Estimated average burden hours per response: . .0.15

UNIFORM APPLICATION FOR ACCESS CODES TO FILE ON EDGAR

Initial Application

Amendment

PART I — APPLICATION FOR ACCESS CODES TO FILE ON EDGAR

Name of applicant (registrant's name as specified in its charter, individual's name for signature purposes; company or individual name of filing agent or training agent)

Former Name (if changed since last application)

Mailing Address or Post Office Box No.

City

State

Zip

Telephone number:()

E-Mail Address:

Applicant is a (see definitions in the General Instructions):

Filer

Filing Agent

Training Agent

Initial Application for EDGAR Access Codes.

Amended Application for (see definitions in the General Instructions):

Person to receive SEC Account Information and Billing Invoices Telephone Number (Include Area Code)
()

Mailing Address or Post Office Box No. (if different from applicant's mailing address)

City

State

Zip

PART V — SIGNATURE (To be Completed by all Applicants)

Signature:

Type or Print Name:

Position or Title:

Date:

Section 19 of the Securities Act of 1933 (15 U.S.C. 77s), sections 13(a) and 23 of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a) and 78w), section 319 of the Trust Indenture Act of 1939 (15 U.S.C. 77sss), section 20 of the Public Utility Holding Company Act of 1935 (15 U.S.C. 79t) and sections 30 and 38 of the Investment Company Act of 1940 (15 U.S.C. 80a-29 and 30a-37) authorize solicitation of this information. This information will be used to assign system identification to filers, filing agents, and training agents. This will allow the Commission to identify persons sending electronic submissions and grant secure access to the EDGAR system.

Form ID

GENERAL INSTRUCTIONS

USING AND PREPARING FORM ID

Use Form ID to apply for or to amend the following EDGAR codes:

- Central Index Key (CIK) - The CIK uniquely identifies each filer, filing agent, and training agent. We assign the CIK at the time you make an initial application. You may not change this code.
- CIK Confirmation Code (CCC) - You will use the CCC in the header of your filings in conjunction with your CIK to ensure that you authorized the filing.
- Password (PW) - The PW allows you to log onto the EDGAR system, submit filings, and change your CCC.
- Password Modification Authorization Code (PMAC) - The PMAC allows you to change your password.

Please see the EDGAR Filer Manual for instructions on how to file electronically, including how to use the access codes.

You must complete all items in any parts which apply to you. If any item in any part does not apply to you, please mark that part "NA." If your form is incomplete, it may take us longer to assign your access codes.

PART I - APPLICANT INFORMATION (to be completed by all applicants)

Please check the appropriate box to indicate whether you will be sending electronic submissions as a filer, filing agent, or training agent. Mark only one of these boxes per application. A "filer" is any person or entity on whose behalf an electronic filing is made. A "filing agent" is a financial printer, law firm, or other party which will be using these access codes to send a filing or portion of a filing on behalf of a filer. A "training agent" is any person or entity which will be sending only test filings in conjunction with training other persons.

If you do not already have access codes, please mark the "Initial application" box, and complete all other items in Parts II through V that apply to you.

If you already have access codes, please provide your CIK in the upper left corner, and mark the boxes to indicate the reason you are filing the amendment and any access codes you want to replace. You also should complete Part V (signature) and those items in Parts II through IV which have changed from the previous application. You may change your access codes (except your PMAC) and most other information on Form ID electronically via EDGAR. See the EDGAR Filer Manual for details.

PART II - FILER INFORMATION (to be completed by filers only)

The registrant's tax or federal identification number is the number issued by the Internal Revenue Service. Foreign private issuers should include all zeroes if they do not have a tax or federal identification number. (We do not require this number for individuals.)

We do not require state of incorporation/organization or fiscal year end for individuals. We request that foreign private issuers include their country of organization.

PART III - CONTACT INFORMATION (to be completed by all applicants)

In this section, identify the individual who should receive the access codes and EDGAR-related information.

If you are or become an EDGAR Private Mail subscriber, you can receive acceptance and suspension messages and any requested return copies of your filings via electronic mail at your expense. If you do not subscribe to EDGAR Private Mail, you can receive your acceptance and suspension messages via Internet E-Mail if you provide an address. We will not send return copies of filings to an Internet address.

PART IV - ACCOUNT INFORMATION (to be completed by filers and filing agents only)

Identify in this section the individual who should receive account information and/or billing invoices from us. We will use this information to electronically process fee payments and billings.

PART V - SIGNATURE (to be completed by all applicants)

Send your manually signed and dated form to:

Branch of Filer Support
U.S. Securities and Exchange Commission
Operations Center, Stop 0-7
6432 General Green Way
Alexandria, VA 22312

<http://www.sec.gov/divisions/corpfin/forms/id.htm>

Last update: 02/11/2002

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SEC 2082 (02-02) **Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.**

OMB APPROVAL
OMB Number: 3235-0327
Expires: January 31, 2005
Estimated average burden hours per response. . . 0.10

**UNITED STATES
Securities and Exchange Commission
Washington, D. C. 20549
FORM SE
FORM FOR SUBMISSION OF PAPER FORMAT EXHIBITS BY ELECTRONIC FILERS**

Exact name of registrant as specified in charter

Registrant CIK Number

Electronic report, schedule or registration
statement of which the documents are a part (give
period of report)

SEC file number, if available

Name of Person Filing the Document (If other than the Registrant)

SIGNATURES

Filings Made By the Registrant:

The Registrant has duly caused this form to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of _____, State of _____, 20____.

(Registrant)

By: _____

(Name and Title)

Filings Made by Person Other Than the Registrant:

After reasonable inquiry and to the best of my knowledge and belief, I certify on _____, 20____, that the information set forth in this statement is true and complete.

By: _____

(Name)

(Title)

GENERAL INSTRUCTIONS TO FORM SE

I. Use of Form SE

- A. This form shall be used by an electronic filer for the submission of any required paper format exhibit pursuant to the Securities Act of 1933, the Securities Exchange Act of 1934, the Public Utility Holding Company Act of 1935, the Trust Indenture Act of 1939, or the Investment Company Act of 1940, provided that submission of such exhibit in paper format is permitted pursuant to [Rule 201](#) or [Rule 202](#) of Regulation S-T (§§232.201 and 232.202 of this chapter). It also may be used for the submission of any other paper format document permitted by [Rule 311](#) of Regulation S-T (§232.311 of this chapter).
 - B. Attention is directed to the General Rules and Regulations under the Securities Act of 1933, the Securities Exchange Act of 1934, the Trust Indenture Act of 1939, the Public Utility Holding Company Act of 1935 and the Investment Company Act of 1940. Requirements applicable to electronic submission are set forth in [Regulation S-T](#) (Part 232 of this chapter) and the [EDGAR Filer Manual](#).
-

II. Preparation and Filing of the Form

- A. Four complete copies of the Form SE and three complete copies of exhibits filed thereunder shall be submitted in paper format.
- B. The Form SE shall be submitted in the following manner:
 - 1. If the subject of a temporary hardship exemption is an exhibit only, the exhibit shall be filed under cover of this form no later than one business day after the date on which the exhibit was to be filed electronically.
 - 2. An exhibit filed pursuant to a continuing hardship exemption, or any other document filed in paper under cover of Form SE (other than an exhibit filed pursuant to a temporary hardship exemption), as allowed by [Rule 311](#) of Regulation S-T, may be filed up to six business days prior to, or on the date of filing of, the electronic format document to which it relates but shall not be filed after such filing date. If a paper document is submitted in this manner, requirements that the document be filed with, provided with or accompany the electronic filing shall be satisfied. Any requirements as to delivery or furnishing the information to persons other than the Commission shall not be affected by this Instruction.
- C. The registrant, or person other than the registrant, shall identify the documents being filed. Attach any paper format exhibit and an exhibit index as required by [Item 601](#) of Regulation S-K (§229.601 of this chapter).
- D. One copy of the form shall be manually signed by each person on whose behalf the form is submitted or by an authorized representative. If the form is signed by the authorized representative of a person (other than an executive officer or general partner), evidence of the authority of the representative to sign on behalf of such person shall be filed with the form, provided, however, that a power of attorney for this purpose that is already on file with the Commission may be incorporated by reference.
- E. If the form is submitted in connection with a temporary hardship exemption, signatures may be in typed form rather than manual format.

*<http://www.sec.gov/divisions/corpfin/forms/se.htm>
Last update: 02/11/2002*

SEC 2348 (02-02) **Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.**

OMB APPROVAL
OMB Number: 3235-0425
Expires: January 31, 2005
Estimated average burden hours per response: 0.33

**United States
Securities and Exchange Commission
Washington, D.C. 20549**

**FORM TH
NOTIFICATION OF RELIANCE ON
TEMPORARY HARDSHIP EXEMPTION**

Report, schedule or registration statement
to which the hardship exemption relates
(give period of report if applicable)

SEC file number, if available

Name of Person Filing the Document
(If Other than the Registrant)

Part I — Registrant Information

Full Name of Registrant

Address of Principal Executive Office

Street and Number

City, State and Zip Code

Part II — Information Relating to the Hardship

Furnish the following information:

1. A description of the nature and extent of the temporary technical difficulties experienced by the electronic filer in attempting to submit the document in electronic format.
2. A description of the extent to which the electronic filer has successfully submitted documents previously in electronic format with the same hardware and software, in test or required filings.
3. A description of the burden and expense involved to employ alternative means to submit the electronic submission in a timely manner.

Any other reasons why an exemption is warranted.

Part III — Representation of Intent to Submit Confirming Electronic Copy

The registrant shall include a representation that a confirming electronic copy of the document filed in paper will be filed in accordance with [Rule 201\(b\)](#) of Regulation S-T (§232.201(b)).

Part IV — Contact Person

Name and telephone number of person to contact in regard to this notification;

_____ (_____) _____
Name Area Code Telephone No.

Part V — Signatures

Name of registrant as appears in charter:

has caused this notification to be signed on its behalf by the undersigned, being duly authorized:

Date: _____ By: _____

Instruction: This form may be signed by an executive officer of the registrant or by any other duly authorized representative. Signatures may be in typed form rather than in manual format.

GENERAL INSTRUCTIONS

1. [Rule 201\(a\)](#) of Regulation S-T requires electronic filers relying on a temporary hardship exemption to file this form in addition to filing a paper copy of a document otherwise required to be filed in electronic format.
2. Four signed copies of this form shall accompany the paper format document and shall be filed within one business day after the date upon which the document filed in paper originally was to be filed electronically.
3. Signatures to the paper format document being filed pursuant to the exemption may be in typed form rather than manual format. See [Rule 302](#) of Regulation S-T (§232.302 of this chapter). All other requirements relating to paper format filings, including number of copies to be filed, shall be satisfied.

*<http://www.sec.gov/divisions/corpfin/forms/th.htm>
Last update: 02/11/2002*

APPENDIX G

A. Glossary of Commonly Used Terms, Acronyms, and Abbreviations

ACCEPTANCE MESSAGE	Notification from the SEC that an electronic submission has met the minimum filing requirements and been accepted by EDGAR. If the submitter or filer has an Internet electronic mail (e-mail) address, the acceptance messages are sent by e-mail to that account. Acceptance messages are also sent to all Internet e-mail addresses on the Notification page.
ACCEPTANCE REVIEW	Procedural checks performed by EDGAR to determine whether a filing meets certain minimum filing requirements. The requirements may relate to the composition and completeness of the submission package, as well as to the particular type of filing being made.
ACCEPTED	The term that describes a filing that has successfully passed acceptance review. A live filing is deemed public at this point.
ACCESSION NUMBER	A unique number generated by the EDGAR system for each electronic submission. Accession numbers are reported to submitters and filers in the acceptance and suspense messages. Assignment of an accession number does not mean that EDGAR has accepted your submission.
ASCII	American Standard Code for Information Interchange. The ASCII character code must be used for asynchronous transmissions.
ASYNCHRONOUS	A method of data transmission.
ATTACHED DOCUMENTS LIST	EDGARLink page 2.
BROWSER	Commercially available software used in viewing on the Internet. The most popular versions are Netscape and Internet Explorer.
CCC	CIK Confirmation Code.
CENTRAL INDEX KEY (CIK)	A unique number assigned by the SEC, distinguishing the company or individual to which it is assigned. Used by EDGAR to identify either a submitter (LOGIN CIK) or filer.
CIK	Central Index Key

CIK CONFIRMATION CODE (CCC)	An eight-character code that EDGAR uses in conjunction with the CIK to authenticate a filer.
CONFIDENTIAL	Refers to portions of documents omitted from public filings pursuant to SEC rules (e.g., Rule 406 under 1933 Act).
CONFIRMING COPY	An electronic copy of a paper filing. The paper filing being the official copy and the confirming copy being an electronic duplicate.
COOKIE	A unique string of letters and numbers that the web server stores in a file on your hard drive. This method is used by web designers to track visitors to a web site so the visitors do not have to enter the same information every time they visit a new page or revisit the site.
CORRESPONDENCE SUBMISSION	A submission type EDGAR participants may use to submit non-public information, generally correspondence, to the SEC staff.
DATA FIELD	An identifier that labels specific information submitted to EDGAR. Data fields are created by placing angle brackets on either side of a term. An end data field is distinguishable from a begin data field by the "/" (virgule/slash) immediately following the opening angle bracket (<). For example, the beginning and end of a table would be signified by <TABLE> and </TABLE>, respectively.
DIRECT TRANSMISSION	An electronic submission sent via a modem and dial-up telephone or leased line or Internet.
DOCUMENT	Document is a generic term for the various forms, reports, schedules, exhibits, items of correspondence, etc., that comprise filings and other submissions. An electronic document originating with a filer or agent can only be sent as part of a submission. A document is a discrete unit of text. One or more documents comprise an electronic submission. Examples of documents include a 1933 Act registration statement, a 1934 Act Form 10-Q, or a cover letter. Each exhibit is a separate document within a submission.
DOCUMENT HEADER	A header used within an EDGAR submission to indicate, by the appropriate use of tags and tag values, the document type, and if desired, the description of the document. EDGARLink constructs document headers for each separate document contained within a submission.

DOCUMENT TYPE	Submissions received may consist of more than one document. For example, a Form 10-K, an exhibit, and a cover letter constitute three separate documents in one submission. Each document must begin with a document header. A Form 10-K submission must contain at least one document, which is the Form 10-K.
EDGAR	The SEC's Electronic Data Gathering, Analysis, and Retrieval system for electronic filing.
EDGARLink for Windows	Filer assistance, pre-validation, and communications software package provided to registered EDGAR filers by the SEC. Designed for use with MS Windows 95, 98, and NT. Referred to as Modernized EDGARLink.
ELECTRONIC FILER	A person or entity whose required filings must be submitted electronically.
ELECTRONIC FILING	A document or series of documents submitted in electronic format, at least one of which is required to be filed with the SEC pursuant to the federal securities laws.
E-MAIL	A regulated electronic mail service in EDGAR that provides for the delivery of acceptance and suspense messages from the SEC via the Internet. Note: EDGAR does not e-mail requested Return Copies. You can download them from the Filing website; see Chapter 6.
FILE NUMBER	A number assigned by the SEC to registrations, applications, and reports.
FILER	A person or entity on whose behalf an electronic filing is made.
FILING AGENT	A financial printer, law firm, or other party that will be sending filings on behalf of a filer.
FILING TYPES	A distinct type of submission that must be filed pursuant to the federal securities laws (e.g., 1934 Act Form 10-K or a preliminary proxy statement).
FORM ID	The form used to apply for access codes needed to use EDGAR, namely the CIK, Password, CCC, and PMAC.
FORM SE	A Form "Separate Exhibit" accompanies all exhibits to electronic filings that are submitted in paper.

FORM TH	The form used to notify the Commission that the filing is being made in paper pursuant to a temporary hardship exemption, as specified by Rule 201 of Regulation S-T.
FTP	File Transfer Protocol.
FWS	Filing website.
HTML	Hypertext Markup Language is a simple markup language you can use to create documents that are portable from one platform to another. It consists of tags that you use to describe data elements within your submission.
INTERNET	An electronic network of computers that transmits data. The SEC uses the Internet to provide access to its web site and to transmit acceptance and suspense notification messages.
INTERNET ADDRESS	Synonym for the e-mail address for filers with Internet addresses.
ISP	Internet Service Provider.
LDAP	Lightweight Directory Access Protocol.
LEGACY	All EDGAR Release versions prior to Release 7.0.
LOCKBOX	The term used to describe the arrangement with the U.S. Treasury-designated depository to collect and deposit checks, money orders, cash, and wire transfers to an SEC account at the depository.
MAIN PAGE	EDGARLink page 1.
MASTER SEGMENT	In EDGAR, a segment, referred to as a subordinate segment, is a document (partial or whole) that is to be included into a submission once it has been processed by EDGAR. The master segment is the final submission you transmit to EDGAR that incorporates all the previously submitted subordinate segments.
MODULAR SUBMISSION	In EDGAR, a modular submission is a document intended to be "included," i.e., physically incorporated, into another submission in a future submission. You can include modular submissions in a filing by using special tags.
MODULE/SEGMENT LIST	EDGARLink page 4.

NESTED	Certain data fields that must appear together are "nested". In the tables beginning with Section 4.6, the lead fields are shown first in nested groupings. The fields that must follow are shown with the same number plus an alpha designation (e.g., 5, 5a, etc.) When you use nested fields, not all of the possible nested fields may apply to your situation. You should only use the fields that apply. Certain nested field sets also require an end field.
NON-PUBLIC	Information that is not disseminated publicly. Correspondence is non-public information.
NOTIFICATION INFORMATION	EDGARLink page 3.
N-SAR	Investment Management Semiannual Report.
PASSWORD	A unique, confidential code assigned to EDGAR participants that must be used in conjunction with the CIK number. You must enter these two codes correctly to access EDGAR. You must use the Form ID to apply for a password.
PDF	Portable Document Format.
PDN	Public Data Network.
PMAC	Password Modification Authorization Code. An eight-character code that authenticates a request to change a password.
PPP	Point-to-Point Protocol.
REGISTRANT	The issuer of securities for which a registration statement, report, proxy, or information statement is filed.
RETURN COPY	A copy of an accepted filing posted on the Filing website and available to registrants and co-registrants only.
SCP	Secure Copy; see SSH.
SEC	U.S. Securities and Exchange Commission.
SEGMENTED FILING	A submission comprised of segments submitted separately, and later combined at the direction of the filer to make a single complete submission.
SGML	Standard Generalized Mark-up Language.

SROs	Self-Regulatory Organizations. Example SROs are: NYSE - New York Stock Exchange BSE - Boston Stock Exchange NASD - National Association of Securities Dealers See Appendix C for a complete list.
SSH	Secure Shell Protocol; a transport layer protocol, which runs on top of TCP/IP and provides a mechanism for secure file transfers (SCP). A UNIX-based command interface and protocol for securely getting access to a remote computer.
SUBMISSION	A submission is the fundamental unit of information that is transmitted to EDGAR for receipt, validation, and acceptance. It is the conveyance of a document or series of documents, in electronic format, to the SEC via EDGAR.
SUBMISSION MEDIUM	One of the following three methods that you may use to submit filings via EDGAR: direct dial; Internet; or leased line connection.
SUSPENDED FILING	Filings that have not successfully passed EDGAR's acceptance review are placed in a suspended status indicating fatal flaws within the submission. Suspended filings are deleted in six business days.
SUSPENSE MESSAGE	Notification from the SEC that an electronic submission has not met the minimum filing requirements and been suspended by EDGAR. If the filer has an Internet address on file, the suspense messages are sent electronically to that Internet address. Suspense messages are also sent to all Internet addresses on the Notification page.
TEST FILING	A submission made to EDGAR to test the ability to create a filing in an EDGAR-acceptable format. Such filings are neither publicly available nor retained on the filing database. EDGAR sends the results of a test filing acceptance review to the filer via acceptance or suspense messages. A test filing cannot be changed to a live filing.
TRAINING AGENT	A person or entity which sends only testing filings in conjunction with training other persons.
TYPE 1	A module or segment that contains a portion of a document that is positioned within a submission using the <MODULE> or <SEGMENT> tags.
TYPE 2	A module or segment that contains an entire document, or documents, positioned at the end of a submission much like an appendix.
URL	Universal Resource Locator, also known as an Internet address.

VALUE	Information that is supplied by the filer and inserted in a data field. For example, the Name data field would indicate the name of the person to be contacted who could answer questions about a particular filing.
XFDL	Extended Forms Definition Language
XML	Extensible Markup Language

APPENDIX H

A. Form 13F Special Electronic Filing Instructions

H.1 Submission Types 13F-HR(/A) AND 13F-NT(/A):

The following instructions relate solely to the requirements for preparing electronic filings of reports on Form 13F sent to the SEC on EDGAR submission types 13F-HR and 13F-NT. For additional requirements concerning content, please refer to the rules governing Form 13F, Release No. 34-40934 (Jan. 12, 1999), and “Frequently Asked Questions About Form 13F” on our website: (www.sec.gov/divisions/investment/13ffaq.htm). For additional help with the preparation of the electronic submission, contact Filer Support at (202) 942-8900.

You must send submission types 13F-HR and 13F-NT in ASCII format. Do not submit the 13F Information Table of Holdings in HTML or spreadsheet format that uses a commercial spreadsheet program (i.e., EXCEL or LOTUS 1-2-3 formatted spreadsheets are not acceptable).

Use the following information to select the correct submission type:

If Form 13F Report Type is: Select EDGAR Submission type:

13F HOLDINGS REPORT

Initial Filing	13F-HR
Amendments	13F-HR/A

13F NOTICE

Initial Filing	13F-NT
Amendments	13F-NT/A

13F COMBINATION REPORT

Initial Filing	13F-HR
Amendments	13F-HR/A

You should designate the Report Type on the cover page of the Form 13F report. Special Instruction 6 of Form 13F explains how to select the correct report type.

H.2 Structure of 13F-HR Electronic Submission

The 13F-HR submission consists of three parts combined into one file. This file is attached to the template, which then becomes your 13F-HR submission:

1. Form 13F Cover Page
2. Form 13F Summary Page
3. Form 13F Information Table

Present the text for the Cover and Summary Pages on lines that do not exceed 80 characters.

Present the Information Table in a table format. No line of the Information Table may exceed 132 characters in length.

H.2.1 Data Field Information

Sample data field information for a 13F-HR submission is shown in the sample below.

H.2.2 Report Format

In the report, include the Form 13F Cover Page (including the Filer's Representation), the Form 13F Summary Page, and the 13F Information Table specified below. You may include additional textual statements within the report.

Note: You cannot submit 13F documents to EDGAR in HTML format.

H.2.3 Cover Page

On the Cover Page, you should include the period-end date, the name and address of the institutional investment manager filing the report, the signature, name, title and phone number of the person signing the report, and, if applicable, a List of Other Managers Reporting for this Manager. The Cover Page should also provide identification of an amendment filing, include the 13F file number of the manager filing the report, and designate the report as one that names other reporting manager(s) reporting for you, reports holdings over which the reporting manager exercises discretion, or both. If this is your first 13F submission, leave the file number blank. You will find your assigned file number on your acceptance message.

Note: When filing a Form 13F Notice (13F-NT), submit only a cover page.

H.2.4 Summary Page

On the Summary Page, include a Report Summary and a List of Other Included Managers for which you are reporting (if applicable). In the Report Summary, include the Number of Other Included Managers (if applicable), an Information Table Entry Total, and an Information Table Value Total. You must round the Value Total to the nearest thousand dollars, and omit the last three places.

H.2.5 Information Table Format

In the Information Table, you must include the information required by Columns 1 through 8 of Form 13F. Where possible, the data for Column 1 (Name of Issuer) and Column 2 (Title of Class) should correspond to that supplied in the SEC Official List of 13F Securities. You must round entries in Column 4 (Value) to the nearest thousand dollars, and omit the last three places.

The data for Column 7 (Other Managers) must consist of the two digit code(s) assigned to the other manager(s). If you include more than one code in a response to this column, insert spaces between codes. Repeat security holdings entry lines as necessary.

You may include data captions or blank lines in your 13F Information Table optional column headings to assist persons reading a printout.

H.3 Additional Documents

While we do not require additional documents, you may include additional documents in your 13F-HR and 13F-NT submissions; i.e., exhibits and cover letters.

H.4 Test Filings

We encourage you to submit test filings on submission types 13F-HR and 13F-NT. You should prepare test filings in accordance with these instructions for preparing submission types 13F-HR and 13F-NT submissions and submit them using any of the acceptable methods of transmission, with the following exceptions:

- You must activate the TEST radio button

For the Following Submission and Document Types:

13F-HR	13F-NT
13F-HR/A	13F-NT/A

Key to Level of Requirement for Data Fields:

- 1** -- Required
- 2** -- Required when applicable
- 3** -- At least one required
- 4** -- Optional

5 -- Required for confirming copies

Code	Data Fields	Value	Format
1	TYPE	13F-HR	See List Above
1	PERIOD	09/30/97	Up to 20 characters
1	FILER		
1	CIK	123456	Up to 10 digits
1	CCC	MYCCC*92	8 characters
4	FILER		
1	SROS	NONE	Up to 4 characters
4	NAME	A. Jones	Up to 30 Characters
4	PHONE	202-555-1111	Up to 20 Characters

Sample Submission -- Form 13F Holdings Report -- Submission Type 13F-HR

The following sample submission of a Form 13F Holdings Report (submission type 13F-HR). It includes sample data fields on the Main Page of the template and sample text of the report. The text includes a cover section, a signature section, a summary, and the Information Table.

Data Field Information:

TYPE	13F-HR
PERIOD	09/30/00
FILER	
CIK	1234567890
CCC	x21234@1
SUBMISSION-CONTACT	
NAME	A. Jones
PHONE	202-555-1111

H.4.1 Sample text of the 13F-HR

The text of the document to be attached on the Documents Page includes the following information in an ASCII text file:

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON D.C. 20549
FORM 13F
FORM 13F COVER PAGE

Report for the Calendar Year or Quarter Ended: September 30, 2000
Check here if Amendment []; Amendment Number:

This Amendment (Check only one.): is a restatement.
 adds new holdings entries.

Institutional Investment Manager Filing this Report:

Name: Impressive Management, Inc.
Address: 1111 West Street
Suite 222
New Town, NY 11111
13F File Number: 28-99999

The institutional investment manager filing this report and the person by whom it is signed hereby represent that the person signing the report is authorized to submit it, that all information contained herein is true, correct and complete, and that it is understood that all required items, statements, schedules, lists, and tables, are considered integral parts of this submission.

Person Signing this Report on Behalf of Reporting Manager:

Name: John Jay Doe
Title: Counsel
Phone: 212-555-1234
Signature, Place, and Date of Signing:
John Jay Doe New Town, New York October 31, 2000

Report Type (Check only one.):

13F HOLDINGS REPORT.
 13F NOTICE.
 13F COMBINATION REPORT.

List of Other Managers Reporting for this Manager:

<PAGE>

FORM 13F SUMMARY PAGE

Report Summary:

Number of Other Included Managers: 3
Form 13F Information Table Entry Total: 1111
Form 13F Information Table Value Total: \$333,333

List of Other Included Managers:

No.	13F File Number	Name
01	28-80011	ABC INVESTMENT MANAGERS, INC.
02	28-80021	DEF INVESTMENT MANAGERS, INC.
03	28-80031	GHI INVESTMENT MANAGERS, INC.

<PAGE>

FORM 13F SPECIAL ELECTRONIC FILING INSTRUCTIONS Continued

<TABLE>		<C>		<C>							
FORM 13F INFORMATION TABLE											
NAME OF ISSUER	TITLE OF CLASS	CUSIP	VALUE (x\$1000)	SHARES/ PRN AMT	SH/ PRN	PUT/ CALL	INVSTMT DSCRETN	OTHER MANAGERS	VOTING AUTHORITY		
									SOLE	SHARED	NONE
AAVID THERMAL TECHNOLOGIES INC	COM	001957109	5223	85440	SH		DEFINED 01		35162	0	50278
ABBOTT LABORATORIES INC	COM	002824100	2744	67336	SH		DEFINED 01		28300	0	39036
AMERICAN EXPRESS CO	COM	025816109	988	20000	SH		OTHER 01 02 03 04		0	20000	0
AUTOMATIC DATA PROCESSING INC	LYON SUB ZERO	053015AC7	32785	61860000	PRN		DEFINED 01		0	0	0
BALLY TOTAL FITNESS HLDG CORP	COM	05873K108	1216	70000	SH		SOLE		70000	0	0
BATTLE MTN GOLD CO	PFD CONV \$3.25	071593907	155	2930	SH		SOLE		2930	0	0
BLACK & DECKER CORP	COM	091797100	3182	84000	SH		DEFINED 02		38100	0	45900
BUCKEYE PARTNERS L P	UNIT LTD PARTN	118230101	1712	20000	SH		SOLE		20000	0	0
CALDOR CORP	PUT	127787958	100	1122	SH	PUT	SOLE		1122	0	0
CHEVRON CORPORATION	COM	166751107	3275	58356	SH		DEFINED 03		31756	0	26600
COCA COLA CO	COM	191216100	1986	24000	SH		OTHER 01 02 03 04		0	24000	0
COMPAQ COMPUTER CORP	COM	204493100	2611	67600	SH		DEFINED 02		31900	0	35700
CPC INTERNATIONAL, INC	COM	126149103	4225	60900	SH		DEFINED 01		21300	0	39600
EXXON CORP	COM	302290101	98648	1210400	SH		OTHER 01 02 03 04		0	1210400	0
FEDERAL HOME LOAN MRTG CORP	COM	313400301	853	10000	SH		OTHER 01 02 03 04		0	10000	0
FORD MOTOR CO	COM	345370100	1470	42750	SH		DEFINED 05		17550	0	25200
HUMANA INC	COM	444859102	2347	93400	SH		DEFINED 01		51400	0	42000
JOHNSON & JOHNSON	COM	478160104	5000	54200	SH		DEFINED 05		17300	0	36900
LVHM MOET HENNESSY LOU VUITTON	SPONSORED ADR	502441207	1107	12000	SH		OTHER 01 02 03 04		0	12000	0
MCI COMMUNICATIONS CORP	COM	552673105	1921	63500	SH		DEFINED 04		26800	0	36700
MOBILE TELECOMMUNICATIONS TECH	CALL	607406905	185	10000	SH	CALL	SOLE		0	0	0
PITNEY BOWES INC	COM	724479100	1225	25000	SH		SOLE		25000	0	0
SECURITY DYNAMICS TECHNOLOGIES	COM	814208904	7523	96600	SH		DEFINED 03		40900	0	55700

APPENDIX I

A. Instructions for Attaching Unofficial PDF Documents to Electronic Submissions

I.1 Overview

The following instructions tell how you can prepare EDGAR-acceptable electronic filings with attached Portable Document Format (PDF) documents. For additional help with the preparation of electronic submissions, contact Filer Support at (202) 942-8900.

PDF is a robust markup language and an open de facto standard, developed by Adobe Systems Incorporated, for worldwide electronic document distribution. PDF allows you to create graphic-intensive documents that are portable from one platform to another. It preserves all of the fonts, formatting, colors, and graphics of any source document, regardless of the application and platform used to create it. Once you have converted a document from its original format to PDF format using Adobe's Acrobat tool, the PDF document can be shared, viewed, navigated, and printed exactly as intended by anyone using Adobe's Acrobat Reader. This powerful data representation method can enhance the way you can present public information, and the way our analysts and other end-users digest information throughout EDGAR.

For a complete set of supporting technical documents and specifications for PDF, please see the following web site:

(<http://partners.adobe.com/asn/developer/technotes.html>)

PDF documents submitted to EDGAR are unofficial copies of an official document (in ASCII/SGML text or HTML format). Unofficial PDF documents may not be submitted to EDGAR without their official ASCII versions and they must follow the official filing when attached in the submission. EDGAR will suspend any filing containing only PDF documents.

PDF documents contain a mix of binary and ASCII content. As with any attached document, Modernized EDGAR will encode (MIME) PDF documents when they are attached to an official filing. Any official document within a filing may have one supplemental unofficial PDF document also attached within the *same* submission.

The media by which you may submit PDF documents are the same as for other EDGAR filings. Currently, you can submit filings via direct dial transmission, Internet, or Leased Line. The Filer Manual details each type of media transmission and in the Leased Line Specification Document, respectively. Currently, there is no limit to the size of the PDF documents you can submit. However, you should consider the possible negative upload and end-user access ramifications of attaching a large PDF document to your filing. On average, submissions with PDF documents attached will increase your average filing size by about 200-400 percent. We also strongly recommend that you use color combinations for background and text in your submission documents which will enable us to successfully print them in black-and-white once we have received them in-house.

I.2 EDGAR Support Restrictions for PDF

As with its HTML support, EDGAR enforces several restrictions on the PDF standard. The following restrictions are enforced for all unofficial PDF documents that are included in an EDGAR submission:

- No Active Content (Actions, embedded JavaScript, etc.) is allowed
- No External References (Destinations, Hyperlinks, etc.) are allowed
- PDF documents must have an official ASCII/SGML or HTML counterpart (a “twin” document in official format) within the filing

If EDGAR detects a formatting, encoding, or content problem within an attached PDF document, EDGAR will raise a warning about the issue but will NOT automatically suspend the filing. EDGAR will discard the unofficial PDF document from the official LIVE/TEST filing and will accept and disseminate the remainder of the filing normally. If this situation occurs, you will receive a notification containing the warning that the PDF document was discarded before dissemination.

EDGARLink attaches a PDF document to a filing in a similar manner as it attaches an ASCII/SGML or HTML document.

I.3 Module/Segment Processing with PDF Documents

EDGAR provides limited support for PDF documents as part of module or segment processing. Type 1 modules or segments (partial documents) are not allowed in PDF format. Only Type 2 modules or segments (complete documents) can be submitted in PDF format. You may want to submit your PDF documents before submitting the rest of your filing because of large filing transmission issues. Through the use of modules/segments, EDGAR can assemble these large documents into the filing at the Host, without delaying the receipt of the entire filing.

As with any other kind of Type 2 module or segment submission filed with EDGAR, you may include a complete PDF document as an attachment to a module or segment submission template, Template #5.

A master submission may reference the PDF module or segment in a normal Type 2 fashion by using the Attached Documents page of the submission templates.

I.4 ASCII/SGML Functionality Not Supported Within PDF Documents

EDGAR will **NOT** support any ASCII/SGML tags within the PDF document text. These documents will not be properly processed by EDGAR and may be removed.

1. INTRODUCTION TO THE FILER MANUAL AND EDGAR

1.1 Organization of this Manual

This volume is divided into chapters and appendices. The paragraphs and subparagraphs are numbered for easy reference (e.g., 1.2, 2.6.1). When necessary, chapters have been further divided into Sections (e.g., 4-A).

The chapters of this volume primarily refer to the preparation of EDGAR submissions. From this point forward, when we reference EDGARLink, we are referencing the Modernized EDGARLink submission assembler for Modernized EDGAR.

Chapter 9 describes the characteristics and limitations of Hypertext Markup Language (HTML) documents. Appendix I describes the characteristics and limitations of Portable Document Format (PDF) documents.

The following outline shows you where to find information in this volume. An index is also provided at the end of this document.

CHAPTER 1 -- Introduction to the Filer Manual and EDGAR

CHAPTER 2 -- Certificates

CHAPTER 3 -- Getting Started Using Modernized EDGARLink

CHAPTER 4 -- Preparing EDGAR Documents

CHAPTER 5 -- Preparing and Transmitting Submissions to EDGAR

CHAPTER 6 -- Additional Modernized EDGARLink Features

CHAPTER 7 -- Preparing Submission Documents without Modernized EDGARLink

CHAPTER 8 -- Tape Cartridge Submissions

CHAPTER 9 -- Instructions for Attaching HTML Documents to Electronic Submissions

APPENDICES:

A Submission Types Accepted for Electronic Filing

This appendix provides EDGAR submission types given to each SEC form or rule that requires a filing. It also references Appendix B, which provides examples of templates containing information that must accompany each submission.

B EDGAR Submission Templates

This appendix provides a list of submission templates and the submission types within each submission template. It also contains sample submission template information.

C Acceptable Values for Certain EDGAR Data Fields

EDGAR recognizes specific values for certain fields in each submission template. This appendix lists the values you must provide in the specified format.

D Messages Reported by EDGAR

This appendix provides information on acceptance, suspension, and EDGAR error messages, including all HTML/PDF error messages.

E Filing Fee Information

This appendix provides information on how to use FEDWIRE to create, maintain, and transfer filing fees into an electronic Lockbox.

F Paper Forms for Electronic Filing

Form ID	Uniform Application for Access Codes to File on EDGAR
Form SE	Form for Submission of Paper Format Exhibits by Electronic Filers
Form TH	Notification of Reliance on Temporary Hardship Exemption

G Glossary of Commonly Used Terms, Acronyms, and Abbreviations

This glossary contains terms acronyms, and abbreviations used in the Filer Manual, on EDGARLink, and the Filing website.

H Form 13F Special Electronic Filing Instructions

This glossary contains the rules and template for submitting a Form 13F.

I Instructions for Attaching Unofficial PDF Documents to Electronic Submissions

This appendix provides information to help you create and attach SEC-acceptable PDF documents.

1.1.1 Conventions Used in the Filer Manual

As you read this volume you should notice attributes assigned to certain types of text:

- Instructions to press a key on a keyboard or click a button on the screen appear in square brackets and in title case:
 - ◊ Press [Enter]
 - ◊ Click [Module/Segment]
- Titles of check, dialog, and list boxes, fields, functions, options, processes, queries, reports, screens, tables and windows appear in title case:
 - ◊ Submission Type list box
 - ◊ Name field
 - ◊ Company Information query
 - ◊ Return Copy check box
- Menus, menu options, radio buttons, and statuses appear in title case and have double quotation marks around them:
 - ◊ “Test Filing” radio button
 - ◊ from the “Edit” menu, select “Copy”
 - ◊ “Busy” status
- Directories and file names appear bolded:
 - ◊ the **C:\temp** directory
 - ◊ click on the **EDGARInstaller.exe** icon
- Keystroke combinations appear between less-than and greater-than brackets and in upper case:
 - ◊ <ALT-TAB>
 - ◊ <CTRL-C>
- Internet Hyperlinks appear underlined:
 - ◊ Home

1.2 The EDGAR Filer Interface Updates

This section highlights the EDGAR Filer Interface, EDGARLink and the Filing website changes for the various releases since we implemented the Modernized system.

1.2.1 Release 8.5 EDGARLink Templates and Filing Website Updates

In April 2003, EDGAR Release 8.5 introduces the following changes:

- The OFIS Filer Support starting time has changed from 8:00 a.m. to 7:00 a.m.
- Some error messages that were inadvertently deleted in the last release have been put back into Appendix D.

- The following submission form types have been added to Template 3: N-CSR, N-CSR/A, NT-NCSR, NT-NCSR/A.
- Extraneous lists of State of Incorporation values and Canadian Provinces values were removed from Appendix C.
- Corrected some submission type references in Appendix B, section B.2.1.2.
- Form 3,4, and 5 submission form types were removed from EDGARLink template 2 since they are now available online.
- Deleted all Form 3, 4, and 5 references from this Filer Manual.
- We no longer accept tape cartridge submissions as a filing medium.

1.2.2 Modernized EDGARLink

When you compile your submission using EDGARLink, you will use the Template Viewer, a Windows application that is based on templates. These templates help you create and merge the different parts of your submission. You can download these templates from the EDGAR Filing website to your PC and work with them without being connected to the Internet or to EDGAR. These templates have fields where you enter information, such as form type, CIK, CCC, SROS, document/module/segment file names, and e-mail addresses. There are a number of templates based on the types of submissions, like a 10-Q or SC 13G. Before transmitting your submission, you should error check it with Modernized EDGARLink and save it to your PC hard drive. Once you enter all of the information needed and attach your documents, it is ready for transmission to EDGAR.

Modernized EDGAR and EDGARLink have not changed the process of creating Investment Management Semi-annual Report (N-SAR) documents. You can reference information on creating N-SAR submissions in the EDGAR Filer Manual, Volume II - N-SAR supplement.

1.2.3 EDGAR Filing Website

Use the Filing website to communicate with EDGAR. It is like many other websites that you now visit, and uses the same browser-based application software and transmission methods as those other sites. If you can communicate with other websites, then you will probably be able to reach EDGAR with little or no changes to your hardware or software configurations. You can reach this website by using the Filing website Universal Resource Locator (URL) which is (<https://www.edgarfiling.sec.gov>).

Note: Please remember to enter **https**. You will not be able to access the Filing website without the "s" designation.

We require that your browser support Java script and we recommend that you accept browser "cookies" when accessing this website. The EDGAR software contains functions that allow us to remind you if you need to update your software depending upon the last time you visited the Filing website. This information is recorded in your browser cookies.

1.2.4 Web Browser

EDGAR and the Filing website only work with the two industry standard web browsers. We recommend you use Netscape version 4.0 or later, or Internet Explorer version 5.0. The use of browsers is discussed in Chapter 3.

Note: The Filing website is incompatible with Netscape version 6.0.

1.2.5 Filing Transmission Methods

Redesigning the way you transmit filings is one of the steps that we took to modernize EDGAR. You are able to use the industry standard methods for transmission that come with your operating system. You have three transmission options; the first is to access EDGAR through the Internet. It is your decision as to the best means to access the Internet. EDGAR accepts transmissions from any Internet source, so you can decide which Internet Service Provider (ISP) best suits your needs.

The second option is through direct dial telecommunications lines using your modem. In using any of the Windows-based operating systems, this is commonly referred to as direct dial networking. You will setup Windows to use direct dial networking using a Point-to-Point Protocol (PPP) application. You will also be asked to provide a telephone number. To direct dial Modernized EDGAR, use 703-914-7140 as the telephone number. All EDGAR modems associated with this telephone number are configured to accept the direct dial transmissions. Use this telephone number for direct dial access only.

When you use the direct dial option, you are restricted to website links only on the Filing website.

Before you connect to EDGAR, you are prompted for a user name/password to access the EDGAR system. Please use **edgar/filing** as the user name/password combination. For more information please refer to Chapter 3, Section 3.2.1.

The third option is to connect using a Leased Line. This method is commonly used by bulk filers, and arrangements must be made to set up each user; refer to Chapter 5, Section 5.11.

1.2.6 Certificates

Since you may now use the Internet for transmissions, you may want additional security. As an option of Modernized EDGAR, you may choose to use certificates to protect your Internet filing. Through Verisign, these certificates are registered to you and your computer. This added security allows you to access EDGAR and prevents anyone else from using any information you transfer over the Internet. If you choose to use a certificate, then the EDGAR system will always check for this certificate before you login; once you activate your certificate through EDGAR, you will not be able to access the website without the certificate. For example, if the certificate and your

CIK do not match or you try to login without the certificate being loaded, you will not be able to access EDGAR using the Filing website. Certificates are discussed in detail in Chapter 2.

1.2.7 Changing Company Information

It is the obligation of the registrant to keep the company information on EDGAR current and valid. All changes to your company information are made immediately except for changes to your company's name. Our Filer Support staff needs to review any change to your company's name. For details on changing your company information, please refer to Chapter 6, Section 6.5, Edit Company Information.

You now change your CIK Confirmation Code (CCC) and password using the Filing website. For more information on changing your password and CCC, please refer to Chapter 3, Sections 3.2.2.1 and 3.2.2.2.

1.2.8 Viewing Submission Status

Filers may access the Filing website to check on the status of their submissions; see Chapter 6, Section 6.2. You may still choose to use e-mail for your submission confirmation, but Modernized EDGAR has added this alternate method for getting information on your submission status. You will only be permitted to view the status of submissions that you have submitted.

1.2.9 Downloading Return Copies

Requested Return Copies can be downloaded from the Filing website; see Chapter 6, Section 6.4.

1.2.10 Diskette Submissions (Not Accepted)

We no longer accept diskette submissions as a filing medium.

1.2.11 Magnetic Tape Cartridge Submissions

We no longer accept tape cartridge submissions as a filing medium.

1.3 Preparing to Become an EDGAR Filer

To become an EDGAR filer, you must:

- Fax a Form ID application with only the SEC to get your access codes. **You cannot access the website without your codes.**
- Obtain EDGAR-compatible hardware (computer equipment) and software; Section 1.3.2.

- Secure an ISP for access to the Internet, or configure your Windows OS and modem for direct dial (PPP).
- **Optional Feature:** Registering for a certificate with Verisign; see Chapter 2.
- Download Modernized EDGARLink software and templates; see Chapter 3.
- Install Modernized EDGARLink software on your PC; see Chapter 3.
- Properly prepare and maintain documents and software; Section 1.3.2.

1.3.1 Filing a Form ID with the SEC to Get Your Access Codes

Before you can use the EDGAR system, you must file a Form ID to register as an EDGAR filer. An EDGAR filer can be a registrant, a third-party non-registrant filer, a third-party agent filing for another individual or entity, or a training agent. EDGAR filers may send submissions on their own behalf or use a filing agent. Training agents may only send test submissions. **A duly authorized person, such as a partner, president, treasurer, corporate secretary, officer, or director, must sign the Form ID. Section 16 filers may have someone with their power of attorney sign the Form ID.** Filing agents such as financial printers cannot sign this Form on behalf of the issuer unless they are specifically authorized to do so in writing. The written documentation should accompany the Form ID.

All requests for Access Codes for EDGAR on Form ID (SEC 2084) must only come via Fax. Our Fax numbers are (202) 504-2474 and (703) 914-4240. We will not return a hard copy of the access codes through the mail but instead will notify you of the codes via telephone call or Fax. If you would like a written confirmation of the codes, please include a Fax number on your request.

As an applicant for EDGAR access codes, you must indicate whether you are a filer, filing agent, or training agent as defined in Part I of the Form ID General Instructions. If you plan to file on EDGAR in more than one capacity, a separate Form ID must be completed and submitted for each capacity. For example, if you want to make EDGAR submissions as a registrant, and as a filing agent, and as a training agent, you must submit a separate Form ID for each filing capacity. You will receive three separate sets of CIKs and access codes. If you use a private certificate, you must also secure a separate certificate for each CIK; see Chapter 2.

It is mandatory to include the registrant's Tax Identification Number (TIN) when we establish domestic companies. This is for companies only, not individuals. If you do not have your TIN (or IRS number) when you submit your initial Form ID, please Fax in an amended application when you do obtain it. If you choose, you may add it to the EDGAR database by going to the EDGAR Filing website and add it to the company's information.

You will find a Form ID in Appendix F of this volume. You can also print an electronic copy of the various EDGAR-related forms (e.g., Form ID, Form SE) from the *www.sec.gov* website. You can also request additional copies from the SEC's Publications Office by calling (202) 942-4040, or by making a written request to the following address:

ATTN: Publications Branch
US Securities and Exchange Commission

Mail Stop 3C40
450 5th Street, NW
Washington, DC 20549

You must fax a Form ID to the following office:

US Securities and Exchange Commission
ATTN: Filer Support
(202) 504-2474

or

(703) 914-4240

You may contact Filer Support (202) 942-8900 if you require additional information.

When we process the completed form, you will receive the following five access codes:

- **CIK -- Central Index Key:**

The CIK is a number that we assign to each entity that submits filings to us. Use of the CIK allows us to differentiate between filing entities with similar names. A CIK is used to identify all filers, both EDGAR and non-EDGAR. Individuals should use their own CIK number and password each time they file with EDGAR, even if their filings relate to different registrants.

- ◊ **Using the CIK to Login and Identify Submitter Registrants:**

The CIK is the one EDGAR access code that is available to the public. In EDGAR, the CIK is used with a password for login identification (sometimes referred to as a login CIK). This identifies the submitter, which could be a registrant, a non-registrant, a filing agent, or a training agent. The CIK is also used with the CCC in submission headers to identify the registrant. The CIK is a permanent identifier; you may not change it. You can login to EDGAR using any valid CIK-password combination. The login CIK will be part of the accession number for the submission.

- **CCC -- CIK Confirmation Code:**

The CCC is a code of eight characters having at least one number (0-9) and at least one special character (@, #, \$, *). The CCC is case-sensitive and you must use it exactly as created, either in upper or lower case. Because the CCC is case-sensitive, if you use lower case letters when the CCC is created or changed, you must use lower case letters when entering the CCC in submission headers. To avoid confusion, we do not use the number 1 (one), the lower-case letter "l" (el), the number 0 (zero), or the capital letter O (oh) in assigning codes. We suggest that you also avoid using these numbers and letters when changing your CCC. You will need both a CIK and its corresponding CCC to submit a filing.

◇ Releasing the CCC To Filing Agents and Financial Printers:

If you use a filing agent, you may release the CCC to your agent because you must include a CCC in your submission. When a third-party agent submits a filing for you, the agent uses its own login CIK and password to establish authorization to make a submission. However, the agent must use your CIK and CCC in your submission in order to identify you as the entity for which the submission is being made.

◇ Changing Your CCC:

Although we initially assign a CCC to you, there will be times when you should change it. To ensure only you know your CCC, you should change your CCC (1) before you use EDGAR the first time, and (2) after a third-party filing agent has used it for a submission on your behalf.

You will find procedures for changing the CCC in Chapter 3.

- Password:

The password is a code of eight characters having at least one number (0-9) and at least one special character (@, #, \$, *). The password is case-sensitive and you must use it exactly as created, either in upper or lower case. You use it in combination with a CIK to identify the entity making a submission. Since a CIK is public information, a second, confidential code is necessary to ensure that whoever is sending a submission to EDGAR is authorized to do so. You must enter both a CIK and a password to access EDGAR. The CIK is public and you may give it and the CCC to your agent to make submissions on your behalf, but you should hold the password in strictest confidence.

◇ Changing Your Password:

Although we will assign a password to you, you should change that password before beginning to use the system. You will find procedures for changing a password in Chapter 3: Getting Started. To change a password, you must use a Password Modification Authorization Code (PMAC). You should change your password periodically. **Your password will expire 12 months after it was created or last changed.** If you are locked out of EDGAR because your password has expired, you must fill out another Form ID, so be sure you keep your password up-to-date.

- PMAC -- Password Modification Authorization Code

You must use the PMAC to authorize a change of password. The PMAC is a code of eight characters having at least one number (0-9) and at least one special character (@, #, \$, *). The PMAC is case-sensitive and you

must enter it exactly as created, in lower case. We create the PMAC in lower case only. It is a very private code that we assign and then send to you, and only one or two persons in an organization should know this code. To request a new PMAC, you must submit an amended Form ID marked “Request for New PMAC.” We will process your request and fax or e-mail the PMAC to you. The CIK is public and you may give it and the CCC to your agent to make submissions on your behalf, but you should hold the PMAC in strictest confidence.

- The Verisign Passcode – optional feature

The Verisign Passcode is a number that we provide to you which allows you to obtain a SEC authorized certificate from Verisign, Inc. You must enter this code in the appropriate field of the enrollment form on the Verisign website along with the other information required to purchase a certificate. The Verisign Passcode is used to validate the identity of the filer requesting the certificate and should therefore be kept confidential. The code can only be used once as part of the enrollment process and cannot be changed.

If you are experiencing problems using a certificate, you should contact Verisign. Their contact information is listed in Section 1.5 and in Chapter 2. Please do not contact Filer Support for certificate problems.

We send EDGAR access codes promptly when you request them. During filing peaks this may take longer than usual. If you forget any of your codes, Filer Support can only issue you new codes and you must submit an amended Form ID.

If you have problems locating a Form ID, or if you do not receive access codes after submitting a Form ID, please call Filer Support Staff at (202) 942-8900 for help. Plan ahead to become an EDGAR filer and apply for access codes early; refer to Section 1.3.

The SEC does not keep these codes on file. It is the responsibility of the individual designated in Part III on the Form ID to provide these codes to the EDGAR filing parties, and to keep the codes secure. Section 16 filers must provide their EDGAR codes to their EDGAR contact at each of the companies for which they are insiders. Only ONE set of EDGAR codes will be valid for each individual, so it is essential that all relevant companies be given the codes. Only one Form ID should be submitted for a registrant.

1.3.1.1 Keep Assigned Access Codes Private

To protect the integrity and security of the data you send, you must limit the number of people who know your CCC, password, PMAC, and Verisign Passcode .

1.3.2 EDGAR Hardware and Software Requirements

You can transmit a submission using the Internet, a direct dial networking transmission via PPP, or a leased line connection. The following list states the recommended minimum requirements:

- IBM or compatible PC, with the following:
 - ◊ Pentium II 250+ MHz
 - ◊ Windows '95 version B or higher, '98, NT, or 2000
 - ◊ 64 MB of RAM recommended; less may cause program or system performance problems
 - ◊ Hard Drive with 70 MB of disk storage to install the software and 10-20 MB of disk storage for submission preparation and transfer
- Monitor (color recommended, but not required)
- Printer (recommended, but not required)
- Internet browser: Netscape Navigator version 4.0 or higher or Internet Explorer version 5.0 or higher and supporting 128-bit cipher strength. Java should be enabled in the browser. EDGARLink and the Filing website **do not** support Netscape 6.0
- Word processing or spreadsheet applications having the option to save documents as standard ASCII or HTML text
- Internet or direct dial access through a telephone/data line and a modem/router. In some cases, you may need to use a PBX telephone/data line. If you are using a PBX line, you may need to modify the telephone number that is used for direct dial connections
- We recommend you use the default settings during the EDGARLink install

1.3.2.1 Software Requirements

This section discusses the PC software requirements to use EDGARLink.

1.3.2.1.1 Windows Requirements

To run a standard Web browser and the Modernized EDGARLink application, you will need to use a 32-bit version of the Windows Operating System. Windows '95 version B or higher, '98, NT, or 2000 meets this 32-bit standard. If your operating system is something other than Windows, you may be able to access EDGAR using the Windows emulator. However, the Modernized EDGARLink application was developed and is certified to run on a PC-based Windows 32-bit platform and is not guaranteed to run correctly in a non-Windows (i.e., Linux, Macintosh, or OS/2) session. If you have a proxy server or a firewall you may experience problems downloading EDGARLink.

For more information about installing and using the Web browser and Modernized EDGARLink, see Chapters 3 and 5.

1.3.2.1.2 Operating Requirements

After installation, Modernized EDGARLink occupies approximately 70 MB of disk space. You will need additional space for storing the text of submission documents. You also need 10+ MB of free disk space for Modernized EDGARLink to run.

Note: You will need at least 20 MB of space on your **C:** drive, even if you install EDGARLink on another hard disk, such as your **D:** drive.

Make sure that your PC has the date and time set correctly. If your PC date and time does not match EDGAR's time and date, you could have submission errors. (Open the Control Panel and double click the Date/Time shortcut).

1.3.2.2 Internet Communication and Direct Dial Connections to EDGAR

To access the Filing website, you must first setup a connection through an Internet Service Provider (ISP) or use a direct dial (PPP) application. You should be aware that using the Internet is not without risk. Since many filers use the Internet on a day-to-day basis, they may assume that this filing path is always available. This is not always the case. Because the Internet consists of interconnecting communications equipment owned by many different companies and each essential to the delivery of your communications, the SEC cannot guarantee your Internet connection.

The SEC has designed the EDGAR system to provide redundancy. If there are problems with the SEC's Internet connection we will reroute traffic through other available routes. The newer your browser and operating system, the more effective your platform may be in sensing those route changes and responding to them. We recommend upgrading your browser and operating system to configurations that take advantage of more modern Internet technologies. We have tested the following configurations:

- Windows 2000 with Internet Explorer 5.0 and 5.01
- Windows NT 4.0 (Service Pack Six) with Internet Explorer 5.003

There are also other methods you should use to ensure the delivery of your filing. If your filing is critical, allow for potential Internet system outages by making your filing early. If this is not possible, then a backup transmission plan is essential. Keep a modem so that you can make use of the direct dial (PPP) lines. If you don't want to use a modem when there is an Internet outage, then consider having lines from more than one Internet Service Provider or multiple path lines from a single service provider.

Use your Internet browser, Netscape, or Internet Explorer, to access EDGAR by entering the Filing website URL: <https://www.edgarfiling.sec.gov> in the address location field or in the Open Location window.

When you log into the EDGAR Filer Web page you can download form type templates, transmit electronic submissions, or otherwise communicate with EDGAR. Anyone with a CIK and

password with the necessary requirements can download the Modernized EDGARLink software and submission templates.

1.3.2.3 Legacy Transmissions

Legacy Transmission support has been discontinued, including EDGARLink for DOS, Kermit, and X-modem. The FTP filers have been switched to Leased Lines.

1.3.3 Receiving E-Mail Status of Filings from the SEC

You can receive acceptance or suspense messages to an Internet electronic mail (e-mail) address; see Chapter 5. Notifications and requested Return Copies are available on the Filing website; see Chapter 6.

You cannot be sure EDGAR has accepted your submission unless you receive an acceptance message. You have not made an official filing unless your acceptance message includes a filing date. See Appendix D for more information.

The Filing website provides a quick way to check the status of your submission. Log into the website and query for information on your submission, see Chapter 6.

1.3.3.1 How EDGAR Uses the Internet for E-Mail

If you use the Notification page on your submission template to list additional e-mail addresses, EDGAR will forward acceptance and suspense messages to all specified e-mail addresses. As an EDGAR filer, you are entirely responsible for setting up a valid Internet address through an ISP. Internet access rates vary per ISP.

Please note the following information about the EDGAR Internet services:

- With an Internet address, you can receive timely information regarding the acceptance or suspension of your filing
- You must use the Notification page for all filer-directed notifications for a specific filing
- The following information will not appear in Internet notifications for TEST or SUSPENDED LIVE filings:

- ◇ Subject-Company Name
- ◇ Subject-Company CIK
- ◇ Form Type

Note: When you download your notifications from the Filing website, the Subject-Company Name, CIK, and Form Type appears in the body of the notice.

- All Internet addresses have a maximum length of 80 characters. Only valid EDGAR characters are accepted for Internet addresses. We also recommend that you do not use the double quote (") character in an Internet address
- EDGAR no longer e-mails requested Return Copies. You must download them from the Filing website

1.3.3.1.1 How to Order Internet Service

Contact a local ISP for information on obtaining Internet access for general and EDGAR use. We do not recommend or prefer any individual ISP.

1.3.3.1.2 How Mail Is Addressed to the Internet Address

EDGAR sends acceptance and suspense messages to a valid Internet e-mail address that you list in your Company Contact Information on the EDGAR Filing website. When you use the Notification page, EDGAR will also send e-mail to additional Internet e-mail addresses on a filing-by-filing basis. In addition, your company contact Internet e-mail address, which may be updated on the Filing website, will always receive an acceptance/suspense message when you submit a filing, unless you activate the Notify Via Filing Website check box.

Note: If you update your Company Contact Information to include an Internet e-mail address for electronic notification, that address becomes the default notification address, and EDGAR sends all subsequent automatic filing notifications to that address. You may make subsequent changes to an Internet address in one of two ways: 1) edit the e-mail address on the EDGAR Filing website. You can have only one e-mail address stored in the EDGAR Company Contact information, or 2) submit an amended Form ID via Fax, where our Filer Support Staff will then make the change manually.

On a per-filing basis, EDGAR sends submission notifications to any e-mail address listed either on the Company Contact Information form and the Notification page. The Notification page adds supplementary addresses for receiving notifications. If you wish to permanently change the e-mail address, then edit the Company Contact Information form on the EDGAR Filing website. When submitting filings after 5:30 p.m., Eastern time, we recommend that you retrieve submission information on the EDGAR Filing website to inquire about your submission status.

Note: Requested Return Copies are not sent via e-mail address. You can only download requested Return Copies via the Filing website; see Chapter 6.

1.3.4 Properly Prepare and Maintain Documents and Software

- When you prepare an ASCII document for your submission, you must limit line width to 80 characters for text and 132 characters for tabular material (between table tags)
- Keep a manually signed signature page (or equivalent document) on file for five years
- Make a backup copy of the SEC-provided EDGAR Installation software downloaded from the Internet and the N-SAR software in case you need to re-load them on your system

1.4 How to Obtain the EDGAR Filer Manual, Modernized EDGARLink, and N-SAR Software

You can download the latest version of the Filer Manual from our website (www.sec.gov). You can download the complete manual, which contains all the separate chapters, appendices, and the master document. The master document opens all the files that make up this volume: table of contents, index, chapters, and appendices. If you open only one of the separate chapters, you are opening one chapter of the filer manual, not the entire manual. The Filer manual is also available in HTML format on the Filing website.

We distribute Modernized EDGARLink software via the Internet in a self-extracting InstallShield file at no charge. We distribute the DOS N-SAR software on one high-density 3.5 inch diskette and from our website, (www.sec.gov). You can copy Modernized EDGARLink or N-SAR software free of charge and without restriction. You can purchase additional copies of the EDGAR Filer Manual from Thomson Financial, formerly Disclosure, Inc., at the following address:

ATTN: Thomson Financial
Public Reference Room
US Securities and Exchange Commission
Mail Stop 1-2
450 5th Street NW
Washington, DC 20549

Or, call Thomson Financial at one of the following numbers:

(800) 638-8241
(301) 951-1350

You can download updates to Modernized EDGARLink, submission templates, or N-SAR software when available. The Filing website automatically checks (if you are using “cookies”) to see if you have downloaded the latest version of software and templates. You will find instructions for downloading the software in Chapter 3.

Warning: When you login to the Filing website, please read the Welcome Page. It contains information about EDGAR filing requirements, activities, and new versions of the software and templates. If you need to upgrade your software or templates, go to the

Filing website Download page and upgrade immediately. If you need a new version of N-SAR installed, you can download and upgrade the N-SAR software from our website, (www.sec.gov). Since downloading can be time-consuming, we suggest that you verify and update (if necessary) the versions in advance of initiating the transmittal of a LIVE filing.

Note: **Thompson Financial, formerly Disclosure, no longer distributes the N-SAR software.**

1.4.1 Hours of Operation

EDGAR accepts direct transmissions of electronic submissions each business day, Monday through Friday, from 8:00 a.m. to 10:00 p.m., Eastern time. Transmissions started but not completed by 10:00 p.m. Eastern time may be canceled, and you may have to re-submit on the next business day.

1.4.2 Filing Date of Electronically Transmitted Submissions

If you begin direct transmission of a live submission after 5:30 p.m. Eastern time and the submission is accepted, it will have a filing date as of 8:00 a.m. the next business day. For special filing date processing of certain T-3 forms, refer to Appendix A, end of Table 1. If you start direct transmission at or before 5:30 p.m., it will receive that day's filing date if it is accepted.

Note: Remember that submission transmission does not begin until EDGAR receives the first byte of a transmission. When you make a time-sensitive submission, allow time for setup of your Internet or direct dial connection, building and error checking the submission, and the start of the transmission.

1.4.3 Where to Send Paper Filings

Official filings made in paper as a result of a hardship exemption should be accompanied by Form TH and mailed to the following address:

Headquarters Location

ATTN: Filing Desk
US Securities and Exchange Commission
Mail Stop 1-4, Room 1004
450 5th Street, NW
Washington, DC 20549

1.5 Getting Help with EDGAR

For general filing and technical information or help with the EDGARLink software or the Form N-SAR application; contact our Filer Support Staff in the Office of Filings and Information Services:

Filer Support Staff can help you each business day from 7:00 a.m. to 7:00 p.m., Eastern time. You may reach them at (202) 942-8900 for help.

For assistance with your certificates please contact Verisign directly at (410) 691-2100.

1.5.1 Getting Help with the Content of Filings or Exemptions/Adjustments

For general fee information, contact our Fee Account Services Branch in the Office of Filings and Information Services at (202) 942-8989

For non-technical filing questions including filing content, hardship exemption requests, and filing date adjustments, contact the EDGAR Support Staff in the Divisions of Corporation Finance or Investment Management during normal business hours 9:00 a.m. to 5:30 p.m., Eastern time.

If you need help with Corporation Finance filings, contact the Office of EDGAR and Information Analysis in the Division of Corporation Finance at (202) 942-2940.

If you need help with investment company filings (except Form N-SAR or 24F-2), contact the Division of Investment Management at (202) 942-0978.

If you need help with Form N-SAR or Form 24F-2, contact the Division of Investment Management at (202) 942-0513.

If you need help with Public Utility Holding Company Act filings, contact the Office of Public Utility Regulation, Division of Investment Management at (202) 942-0558.

If you need help with certificates, contact Verisign, Inc.

Verisign Postal Address:

Verisign
Baltimore Office-Federal Market
Airport Square 14, Suite 150
Linthicum, MD 21090
Phone: (410) 691-2100
FAX: (410) 691-4342

Verisign Internet URLs:

Certificate Support: www.verisign.com/support/index.html

Contact Information: www.verisign.com/about/contact.html

1.5.2 Frequently Asked Questions

Since we opened the Operational EDGAR system for testing on May 1, 1991, EDGAR filers have called Filer Support with a variety of questions about EDGAR. Below are some of the more frequently asked questions and answers.

Questions	Answers
How do I reach the EDGAR Filing website?	You can reach this site by using the Filing website URL which is https://www.edgarfiling.sec.gov . Please bookmark this site the next time you visit it.
Which Web browser shall I use?	We recommend using one of the industry standard Web browsers, either Microsoft Internet Explorer 5.0 or later, or Netscape 4.0x - 4.7x. Other browsers, including Netscape 6.0 and AOL, are not supported by EDGAR at this time.
Why may filing agents have more than one CIK?	Filing agents may have several CIKs for accounting and management purposes. For example, a filing agent may use a different CIK for each operating office, each industry group, or for certain categories of filers on whose behalf they make an SEC filing(s). However, the filing agent must use a separate and distinct CIK for any filing(s) they make on their own behalf.
What happens if I submit a filing by mistake?	This could be a very serious problem if the filing does not contain errors that would cause EDGAR to suspend the filing. Once EDGAR accepts a public filing, it is immediately disseminated. We cannot intercept a filing after its acceptance and prevent its dissemination, nor can we retrieve the filing.

Questions	Answers
How quickly can I determine whether my filing was accepted?	The quickest way for you to find out if your filing was accepted or suspended is to use the Filing website. You can also read the messages EDGAR will send to your Internet e-mail address.
What are certificates?	A certificate is issued by a certification authority. It works like an electronic "pass card" that verifies your identity when filing with EDGAR. Your certificate contains your name, a serial number, expiration dates, a copy of the SEC's certificate, and Verisign's digital signature.
Will I need a certificate?	You may choose to use certificates to protect your Internet filing. Certificates are registered to you and your computer. This added security allows you to access EDGAR and prevents anyone else from using any information you transfer over the Internet.
Why should I use a certificate?	Transmitting submissions across the Internet to EDGAR entails certain security risks. To minimize these risks, you can choose to use this seamless, transparent digital verification tool to provide you with an upgraded level of protection.

Questions	Answers
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How do I get a certificate?

Filers wishing to use client side certificates (outlined in Chapter 2 of the EDGAR Filer Manual Volume I - Modernized EDGARLink) on their own machines for transmitting filings to the SEC over the Internet are required to do the following:

- Submit a fax on company letterhead requesting a certificate
- Include the company CIK that will be using the certificate

Note: Certificates are only used when logging in to EDGAR to secure the transmission of information such as filings, company updates, or filer notification/Return Copy downloads. It is not necessary for every participant in a filing to obtain a certificate in order to file.

- Include the company name that corresponds to the CIK
- Include a contact point, a fax number, phone number, or e-mail address
- You will receive confirmation and your pass code via fax, phone call, or e-mail. The pass code will be used to sign up for a certificate by following a link on this website. This process will allow Verisign, Inc. to issue the certificate.

Fax certificate requests to:

US Securities and Exchange Commission

ATTN: Filer Support

(202) 504-2474

or

(703) 914-4240

Questions	Answers
Where do I get a certificate?	<p>You must contact Verisign directly to purchase a certificate.</p> <p>Certificate Support: www.verisign.com/support/index.html</p> <p>Contact Information: www.verisign.com/about/contact.html or Verisign Baltimore Office-Federal Market Airport Square 14, Suite 150 Linthicum, MD 21090</p>
How do I use the certificate?	<p>You use the certificate by installing the certificate in your browser and activating the certificate via the Certificate Information Page on the Filing website. Once you activate the certificate you must then continue to use the certificate with that CIK whenever you login to EDGAR.</p>
How can I remove a certificate requirement?	<p>You specify whether or not you want to use certificates when accessing the Filing website. Once you activate your certificate, you cannot transmit a filing to us from a non-certificate PC. If you need to remove this certificate-only option due to emergency need, contact Filer Support at (202) 942-8900 for help.</p>
How do I use digital signatures?	<p>Digital signatures increase the privacy protection of your documents when you transmit your submission over the Internet. You may attach a digital signature to your submission by clicking on the "Signature" bar and following the instructions.</p>
Can I transmit Legacy ASCII/SGML submissions using the Filing website?	<p>No, submissions with ASCII/SGML headers filed via the Internet will be suspended for invalid format. Since Legacy EDGAR direct-dial support was discontinued on April 20, 2001, filers must assemble their submissions with the Modernized EDGARLink software and templates, which may be downloaded from the Filing website.</p>
Why can't I transmit my filings to EDGAR via the PDN and receive filing notifications via my Private Mail account anymore?	<p>We discontinued support for the Public Data Network (PDN) and Private Mail on November 27, 2000. The Filing website is designed to replace all PDN and Private Mail functionality. Please transmit your filings to EDGAR and access your notifications and Return Copies through this website.</p>

Questions	Answers
How do I change my password?	You may change your password using the Filing website. Login to EDGAR through the Filing website, click on Retrieve/Edit Data, then click on Change Login Password or CCC. Please note that passwords expire after one year.
How do I change my CCC?	You may change your CCC using the Filing website. Login to EDGAR using the Filing website, click on Retrieve/Edit Data, then click on Change Login Password or CCC. Please note that CCCs do not expire.
Can I change an expired password via the Filing website?	Yes, if you change it within 10 days of the expiration date. If both the password and the grace period have expired, you must apply for a new password on Form ID.
How do I change company information?	You may update company information using the Filing website by entering company information on the Change Company Information page and submitting the changes to us. You must provide the CIK and CCC for that company before you can change any information.
How do I name my attached documents for filings sent via the Filing website?	All document file names must be in lower case and no longer than 32 characters in length. The names must start with a (a-z) character and may contain (a-z) characters and (0-9) characters. File names may contain one '.', one '-', and one '_' character. File names must end with *.htm , *.txt , *.pdf , *.fil , *.jpg , or *.gif extensions.
How do I check the status of a submission?	You can check the status of filings using the Filing website. Once you have logged into EDGAR and accessed the Company and Submission Information Retrieval page, you can access submission information for your CIK. You must provide the CCC for the Login CIK or the Primary Filer/Filed-By CIK before you can access any submission information.
How do I verify my Modernized EDGARLink version?	You can download updates to the Modernized EDGARLink software and submission or module templates as they become available from our Filing website. If cookies are enabled on your browser, the Filing website verifies the template version. If you are using the latest version of the template, the Filing website notifies you that you have already downloaded the template. When new versions of the templates are available, a notice will be posted on the EDGAR Welcome page.

Questions	Answers
How do N-SAR software and Modernized EDGARLink interact?	We produced the N-SAR software for the Division of Investment Management to help you prepare and submit your N-SAR reports. You must use the N-SAR PC application version 6.1.a to prepare your document, answer.fil. Once created, N-SAR documents can also be added to a submission using Modernized EDGARLink, the software provided to EDGAR filers in Modernized EDGAR. They can then be transmitted to us using the Internet, direct dial protocol, or leased line.
How do I prepare and transmit my N-SAR?	Modernized EDGAR has not changed the process of creating N-SAR documents. You must continue to use the N-SAR version 6.1.a to prepare your answer.fil document. After creating your answer.fil document, use Modernized EDGARLink and submission template 3 to assemble your N-SAR submission. Then access the Filing website and transmit your N-SAR submission to EDGAR.
Why can't I attach the Answer.fil that is generated by the N-SAR application to my submission?	During any file save operation, the DOS operating system (or a DOS window under Windows) will always convert the initial letter (or all of the letters) of the file name to uppercase. For example, answer.fil becomes Answer.fil when initially created and saved by the N-SAR application. This capitalization was incorporated into various Microsoft operating systems by design. Since Modernized EDGARLink does not accept any capital letters within a file name, you must rename your Answer.fil (or ANSWER.FIL) to answer.fil before attaching it to your N-SAR submission.
Can I submit my filing in PDF format?	You may submit the PDF version of your filing as an unofficial document attachment to the assembled submission. EDGAR must receive all official documents in either ASCII/SGML format or HTML format (with optional JPG or GIF Graphic support files) or the submission will be suspended.
How do I view an assembled submission or individual document prior to transmitting it to the SEC?	You may view an individual document by selecting "View Document" on Page 2 of the submission template. We recognize a need for filers to view or print a submission in its entirety prior to transmission, but given the variety of document formats (ASCII, HTML, JPG, GIF, PDF, etc.) that are supported, this functionality is not likely to be incorporated into EDGARLink.

Questions	Answers
Can I submit filings on diskette?	No, we no longer accept diskette submissions as a filing medium.
How do I name modules/segments with the Modernized EDGARLink software?	You should submit modules/segments (via Template 5) using uppercase letters and numerals. You should subsequently reference these modules and segments in the same uppercase format as initially submitted. A module/segment can be used either as a Type 1 reference within a document or as a Type 2 reference listed on Page 4 in Templates 1-4.
Should I close all applications, including my browser session, when installing Modernized EDGARLink?	Yes, close all applications before activating the EDGARLink InstallShield install program after download. Internal conflicts during install may occur if one or more applications (i.e., mail, browser sessions, etc) are active. Low end PCs (Pentium 160Mhz or lower and only 32MB RAM) may experience poor install and PureEdge viewer performance too.
Why don't N-SAR documents validate when I select document validation on Page 2 or Submission Validation on Page 1?	N-SAR documents are validated only as valid ASCII documents. All N-SAR content is validated within the N-SAR application before the answer.fil document is created.
Why does my browser connection fail during large file transfers to the FWS?	The browser may not allocate enough cache for the current transmission. You may need to make more cache available to the browser (the recommended minimum is 20MB) before transmitting large filings to EDGAR.
Can I download my Return Copy more than once?	Return Copies are available for seven (7) business days. During that time, you can download more than once.
Why can I not delete any "list" items (including SROS and Notify-Internet fields) from the EDGARLink templates?	There is no "Delete" button for these options due to software (COTS) limitations; however, you can "blank out" these fields when you wish to "delete" this information.

Questions	Answers
<p>Why does Modernized EDGARLink generate the error message "Cannot Perform Validation - Select at least one HTML, PDF, or ASCII document before proceeding" when performing a document validation?</p>	<p>You must select the "Validation" check box for at least one document before performing a document validation. The flag is located on the far right of Page 2 for each document attached. You may need to scroll your window to the right to see the Validation flag. Depending on screen size, it may not be immediately viewable from the default screen.</p>
<p>What order shall I attach documents when assembling a submission using Modernized EDGARLink?</p>	<p>For optimum results and no Legacy conflicts, documents should be selected in the following order:</p> <ol style="list-style-type: none"> 1. Primary Document (8-K, 10-Q, S-1, etc.) 2. Supporting Official Documents (exhibits, cover, etc.) 3. Graphics (if any) 4. Unofficial PDF Documents (if any)
<p>Why do I get an "Accepted" status after submitting correspondence or company update via the FWS?</p>	<p>If you follow this ordering scheme and format your documents correctly, EDGAR should encounter minimal anomalies during acceptance/dissemination of your submission.</p>
<p>Why do I get an "Accepted" status after submitting correspondence or company update via the FWS?</p>	<p>The "Accepted" status means that EDGAR has successfully routed the submission to the appropriate internal and external destination(s). Only public filings are sent out through the Public Dissemination System. Live correspondence (CORRESP) submissions and company updates (COUPDAT) with a status of "ACCEPTED", as well as attached cover letter documents, are considered private. All private submissions and documents are available internally to the SEC only and are not disseminated to the public.</p>

Questions	Answers
<p>Sometimes Modernized EDGARLink will hang when I begin to assemble my submission. What is causing this?</p>	<p>If you have the Windows 95 operating system installed on your computer, you may experience these "lockup" situations. In most cases, the EDGARLink application has not actually "hung" but is awaiting your input to a dialog box that is not visible (i.e., the dialog box is behind other windows on your screen). If this happens, press the <ALT-TAB> key combination repeatedly until a dialog box containing the warning message is displayed. Then press the appropriate button to dismiss the dialog box. You will then be able to resume normal EDGARLink activity.</p>
<p>What happens if I do not install the latest release of EDGARLink?</p>	<p>EDGAR will process any submission created using EDGARLink software and submission templates. We recommend that you download any updates to the submission templates and software as soon as they become available. We will announce all updates to any EDGARLink configuration item on the https://www.edgarfiling.sec.gov Welcome page. Software and template updates may include the addition of new submission types, corrections to existing issues, and improvements in processing efficiency. It is very important that you download the latest EDGARLink software and templates together. If we release the software and templates together, as we did with in previous Releases, 7.5, 7.5.b, 8.0, and 8.2, the new templates will probably not be compatible with the older EDGARLink software.</p>
<p>Why does the background color on EDGARLink change after viewing and closing the Submission Validation windows?</p>	<p>This problem may be resolved by refreshing the Submission Validation window or by setting the Color Palette on the Desktop to "True Color".</p>

Questions	Answers
<p>How can I verify if EDGARLink is installed properly?</p>	<p>An Integrity Checker program, known as EDGARVerify, is included with EDGARLink. The EDGARVerify program will verify that all critical files for the Forms Viewer, JRE, and template functionality are in place and not corrupt. As an example, all relevant files under the following install directories are specifically verified:</p> <p>C:\Program Files\EDGAR</p> <p>C:\Program Files\PureEdge\Viewer 5.0</p> <p>C:\Program Files\JavaSoft\JRE\1.3</p> <p>EDGARVerify will notify you if there is any file missing or different. EDGARVerify can operate on most Windows platforms (including 95, 98, 2000, and NT). It will also verify critical Viewer or JRE files that have been installed in another drive than the C: drive.</p> <p>EDGARVerify creates two log files (identified in the readme.txt file) after it detects an anomaly. You should have these two log files available for inspection by SEC Filer Technical Support so they may assist you, if you are unable to correct the problem yourself.</p>
<p>How will I know if you have changed the EDGARLink software or the Filer Manual?</p>	<p>The Filing website will notify you of upgrades to the software and templates. If it has changed, you should download the updated software version. We will post a current version of the Filer Manual on the SEC website (http://www.sec.gov/info/edgar.shtml). Because we provide the updated Filer Manual in electronic format on the website, you can download the complete document and print the entire manual or specific chapters. We will also provide Filer Manual updates through the Public Reference Rooms. Please note that there may be an associated fee for updates retrieved through the Public Reference Rooms.</p>
<p>Where do I find the Form Id ?</p>	<p>Use the following URL to find the Form ID: <i>www.sec.gov/divisions/corpfin/forms/id.htm</i>.</p>

1. CERTIFICATES

1.1 Introduction

This chapter explains an optional feature in filing security for Modernized EDGAR called “certificates”. Certificates, in addition to your CIK and password, protect you and your filing during transmission using the Internet. Because the Filing website uses the Internet for transmitting submissions, we are providing this extra level of protection and suggest that you consider registering and purchasing a certificate. Filing agents and filers who transmit their own filings may choose to purchase a separate certificate.

Note: Once you use a certificate for a CIK, access to the Filing website and all filings submitted for that CIK must use that certificate.

1.2 What Are Certificates?

A certification authority issues a certificate, and Verisign is the certification authority for Modernized EDGAR. It works like an electronic "pass card" that verifies your identity when filing with EDGAR. Your certificate contains your name, a serial number, expiration dates, a copy of the SEC’s certificate (used for encrypting and decrypting messages), and Verisign’s digital signature. Verisign’s signature allows us to verify that the certificate is authentic. Since the certificate you purchase will only be used when transmitting to us, please follow the directions for obtaining the certificate very carefully; see Section 2.4.

Certificates work similarly to a safe deposit box. You have your own private certificate and the Filing website contains a server certificate. When you access EDGAR, and you have opted to use a private certificate, it must match the EDGAR public certificate. Another filer cannot use your certificate. Your certificate is registered to you and you alone. When you login to EDGAR, your computer automatically transmits your certificate, providing you with an extra level of security. Once your certificate is installed you will be unable to login, transmit, or access the Filing website without it.

1.3 Why Use Certificates?

You can choose to use certificates, a seamless, transparent digital verification tool. Certificates provide you with an upgraded level of assurance that your submission is transmitted as you intended.

1.4 Where Do I Get a Certificate?

Filer certificates are optional for Internet or direct dial filing.

For currently registered filers opting to use certificates, you are required to request the certificate passcode:

1. Submit a fax on company letterhead requesting a certificate.
2. Include the company CIK that will be using the certificate.
3. Include the company name that corresponds to the CIK.
4. Include a contact point and fax number, phone number, or e-mail address for the certificate.

You will receive a fax, phone call, or e-mail from the SEC with your a pass code. The passcode will be used to allow Verisign, Inc. to issue the certificate.

Send certificate requests to:

US Securities and Exchange Commission

ATTN: Filer Support

(202) 504-2474

or

(703) 914-4240

For new filers, when you complete your Form ID, your Password, CCC, and PMAC are faxed or e-mailed to you, along with an additional code authorizing you to get a Verisign certificate. Visit Verisign's website at (www.verisign.com) to purchase a certificate. The certificates are linked to a single filer CIK.

Note: If you are a filing agent, you can use your certificate to file for your clients.

1.5 How Do I Use the Certificate?

Once you have our certificate identification number and you have contacted Verisign, filled out their required forms, and purchased your certificate, you can begin using the certificate to login by activating the certificate login on the Certificate Information page; see Chapter 3. You can also use the certificate to digitally sign your submissions; see Chapter 5.

Note: Once you have activated the certificate login on the Certificate Information page, you must continue to use the certificate to login to EDGAR for that Login CIK.

When you use the direct dial to communicate with EDGAR and you have opted to use certificates, your certificate is still necessary.

1.6 How Do I Get Help with Certificates?

When you have a problem with your certificate you should contact Verisign directly; see Chapter 1, Section 1.5.

Please have your private certificate information handy when you call the Verisign Support Staff.

If you need an authorization code from us to secure your Verisign certificate, contact our Filer Support staff; see Chapter 1, Section 1.5.

1.7 How Do I Install a Certificate

Once you have registered with us using a Form ID, or if you are a current filer, you will receive an access code that tells Verisign what kind of certificate to give you:

1. Access the EDGAR Filing website (<https://www.edgarfiling.sec.gov>).
2. Click on the Certificates link under the Support section.
3. Click on the Digital ID Center link or the [Go to Verisign and Apply for a Certificate] button.

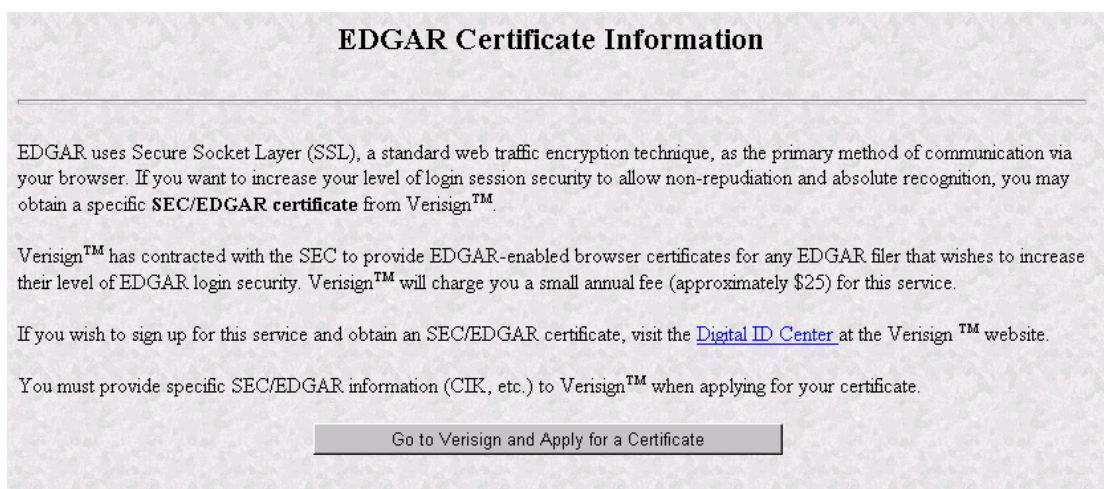


Figure 2-1: EDGAR Certificate Information Page

4. Complete the Enrollment form, which includes entering the passcode from us.
5. Retrieve Verisign's access code for the certificate.
6. Install certificate.

Once you have installed the certificate, your computer automatically loads the certificate information into your browser. You can login to EDGAR using your certificate and you can digitally sign your Modernized EDGARLink submissions to ensure data and submission integrity.

1. GETTING STARTED USING MODERNIZED EDGARLINK

This section describes the basics of installing and using Modernized EDGARLink. This section will cover the basics about using a browser, accessing the EDGAR Filing website, and how to download and install the software necessary to create, assemble, and error-check a submission.

1.1 Introduction to Web Browsers

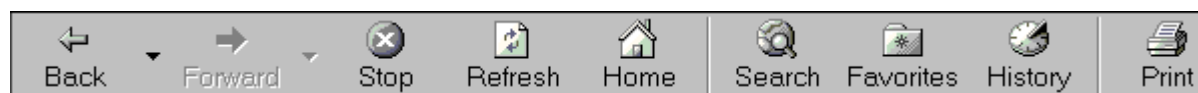
We upgraded the EDGAR system to make submitting filings easier as well as faster by using Web-based technology. Web browsers read code called Hypertext Mark-up Language (HTML). Many people have become familiar with HTML as they have used the Internet. We are now using a browser as an integral part of EDGAR, providing our interface to the Filing website.

1.1.1 Browser Differences

There are two industry standard browsers currently in use today: Netscape Navigator and Microsoft Internet Explorer (IE). The Filing website does not support Netscape version 6.0. Both comply with Secure Socket Layer (SSL) communications that you will use to reach the EDGAR Filing website, and are easy to obtain. Which browser you use is a personal preference. This section contains some functions that are innate to browsers, how your browser should be set up, and the differences between Netscape and IE. For the screen shots in this manual, we use Netscape version 4.08. You should be aware that there might be subtle differences if you are using IE or other versions of Netscape.



Netscape Menu Bar



Internet Explorer Menu Bar

Figure 3-1: Browser Menu Bars

Both browsers have very similar navigation functions: [Back], [Forward], [Stop], and [Reload] buttons, Current Address Location fields; as well as performing other functions such as printing and saving. The largest difference between the two browsers is button appearances and where to find the preference settings. For detailed information on your browser, see your browser's user manual or help function.

The browser window works similarly to all windows, in that it can be maximized, minimized, and sized. The default menu bar contains buttons that help you navigate the Internet; however,

these buttons don't necessarily help you navigate EDGAR. For the purposes of logging into EDGAR, downloading files, submitting filings and company queries, or updating company information, these buttons do not apply. Some of the functions you can use are Bookmark, to mark the EDGAR Login page for easy accessibility; Back, to correct, add, or remove criteria from a query; and Security, to turn on or off your security functions.

1.2 Accessing EDGAR

The process to start filing with EDGAR has not changed, except that you must fax your Form ID to us. Fill out and submit the Form ID via fax to receive a CIK, CCC, password, and PMAC Code. For Internet or direct dial access using Modernized EDGAR, you might want a certificate. Once you have obtained the above listed items, you are ready to login to EDGAR, download submission templates, transmit submissions, run company queries, update your company information, or change your password/CCC.

1.2.1 Login to EDGAR

To start submitting filings, entering or editing your company information, changing your password or CCC, checking the status of a submission, or downloading a requested Return Copy, you will need to login to EDGAR:

1. Connect to the Internet or activate a dial-up networking connection.
2. Go to the EDGAR Login page: (<https://www.edgarfiling.sec.gov>). You must use **https** to access the EDGAR Login page.
3. Click in the CIK field and enter your CIK.
4. Press [Tab] and enter your password. This is your login password, not your CCC, or PMAC. Your password is case-sensitive. If you mistype your password, access to EDGAR is denied.
5. Click the [Login to EDGAR] button.

The Welcome page appears only to those whose CIK and passwords are valid. If your CIK and password do not match those saved in the database, you will see an Invalid Login page.

Electronic Data Gathering, Analysis, and Retrieval (EDGAR)



Welcome to EDGAR. We designed EDGAR to provide an electronic filing and company information management environment for those EDGAR filers and filing agents who file with the SEC under the Securities Act of 1933, the Securities Exchange Act of 1934, the Public Utility Holding Company Act of 1935, the Trust Indenture Act of 1939, and the Investment Company Act of 1940 (collectively, "Acts").



Login Password Status: Your Password will expire on .

EDGAR Filer News: [Updated: March 17, 2003]

- **Release 8.5: NEW!** On March 17, 2003, we introduced a separate OnlineForms website (<https://www.onlineforms.edgarfiling.sec.gov>) to support online assembly and transmission of ownership filings (specifically form types 3, 3/A, 4, 4/A, 5 & 5/A). **You must use the OnlineForms website to assemble and file these ownership submissions. This website no longer supports the filing of ownership form types.** For a summary of all the Release 8.5 updates, see the [Release Notes](#). We strongly recommend that you [download the current submission templates](#) before assembling your EDGAR submissions. You do not need to download new EDGARLink software for this release.
- **Filer Address Update:** Filers are responsible for ensuring that their company information, including the company addresses, is correct. You can check your company addresses and make changes on-line by accessing the [Retrieve/Edit Data - Retrieve Company Information](#) option.

Need Help Getting Started?

Click [here](#) if you need help navigating this website.

Figure 3-2: The EDGAR Welcome Page

If you accidentally mistype the CIK or password, you can press the [Back] button to return to the Login page, and try again. If you find you are getting the Invalid Login page and your CIK and password are entered correctly, please contact Filer Support.

Additional error messages you may see are Password Login Expiration messages. There are two different types of messages: Login Password to Expire Soon or Login Password Expired. If your password expires soon or if your password has expired within the last ten days, EDGAR allows you to create a new password using your PMAC. If you need assistance, contact our Filer Support Staff at (202) 942-8900 for help.

1.2.1.1 Access EDGAR via Point-to-Point Protocol

When you access Modernized EDGAR using direct dial via a Point-to-Point Protocol (PPP) application, you are prompted by Modernized EDGAR to enter a user name and password to access the EDGAR network:

1. Open your PPP application. If you want to use the Windows 95, 98, NT, or 2000 dial-up networking function, you may have to ask your technical department to install it.
2. Use (703) 914-7140 as the dial-up phone number.
3. When prompted for a user name and password, enter **edgar** in the User name: field, and **filing** in the Password field, and click on the [OK] button.

The password will appear as asterisks (*) as seen below.

4. Open your browser and go to the <https://www.edgarfiling.sec.gov> website. The Filing website appears just as it does when accessing EDGAR via the Internet.

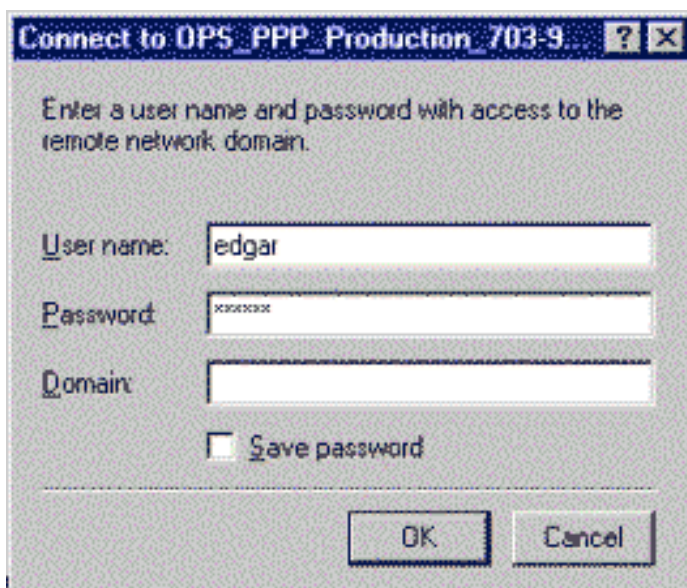


Figure 3-3: Connect to EDGAR Window

1.2.1.2 Certificates

When you login to EDGAR, you have a choice between logging in with the default security setup of the Filing website or logging into EDGAR using certificates. Certificates are an optional form of security to protect your information and your submission during transmission.

Note: Once you login to EDGAR using your private certificate, you must continue to use that certificate every time you login.

1.2.1.3 Logging in Using Certificates

Once you have subscribed to and installed your certificates, you can secure your communications to EDGAR by using the secure login function:

1. Login to EDGAR as described above.
2. Click on Certificates.
3. The EDGAR Certificate Information page appears.
4. Scroll to the bottom of the page and click on the [Request to Activate Certificate] button.

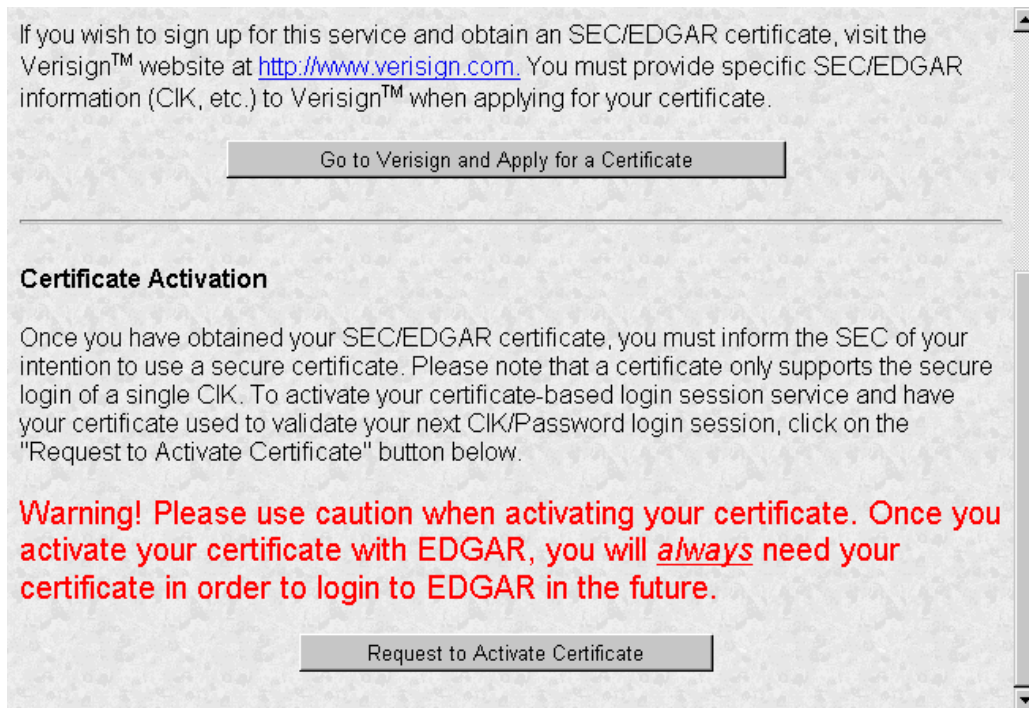


Figure 3-4: EDGAR Certificate Information Page

EDGAR associates your certificate with your CIK. The EDGAR Certificate Requested page appears notifying you that the certificate must be loaded on each machine you try to login with your CIK.



Figure 3-5: EDGAR Certificate Requested Page

1.2.2 EDGAR Passwords

Your EDGAR password is good for only twelve (12) months. Be sure you change your password on the Filing website before it expires.

1.2.2.1 Changing Your CCC (CIK Confirmation Code)

You can change your CCC at anytime.

To change your CCC:

1. Login to EDGAR.
2. Click on Retrieve/Edit Data.



Retrieve/Edit Data
CIK and CCC Request

Enter a Company CIK and CCC

CIK:

CCC:

You must enter a valid CIK and CIK Confirmation Code (CCC) before continuing. The following screens will allow you to retrieve, view and update information related to the CIK value entered.

Figure 3-6: Retrieve/Edit Data Page

3. The Retrieve/Edit Data page appears prompting you to enter your CIK and CCC. The Retrieve/Edit Company and Submission Data menu is a secured area:
 - Enter your CIK in the CIK field.
 - Enter your CCC in the CCC field.
 - Click on the [Continue] button.



Figure 3-7: Company and Submission Information Retrieval Page

4. Click on [Change Login Password or CCC](#).
5. Click on [Change CCC \(CIK Confirmation Code\)](#).

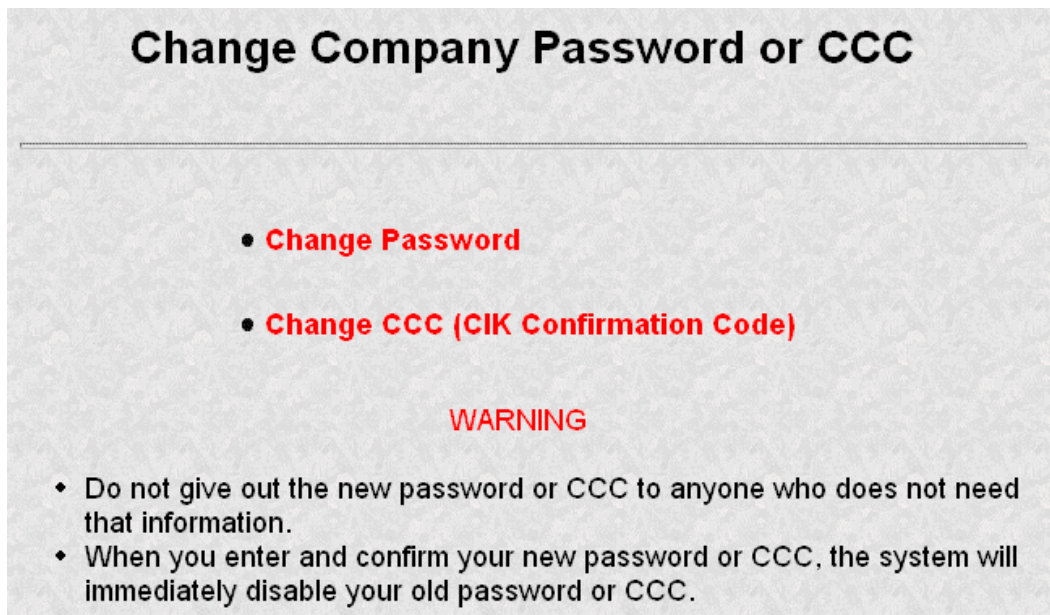
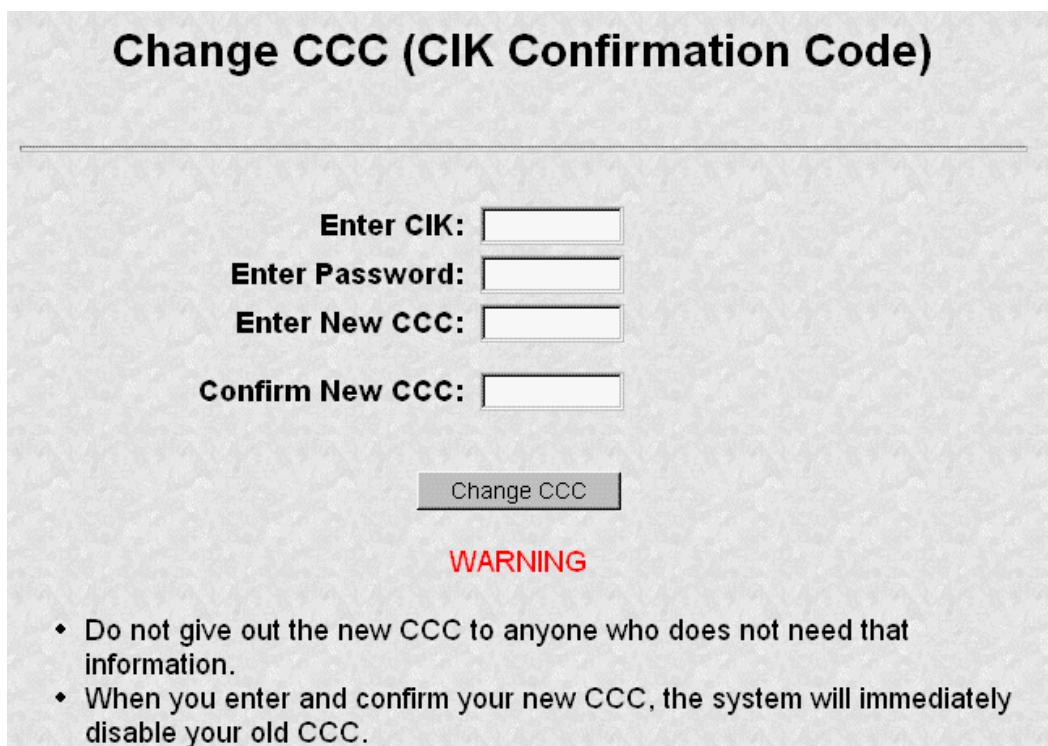


Figure 3-8: Change Company Password or CCC Page

6. Enter your CIK, Password, new CCC, and Confirm New CCC.
7. Click on the [Change CCC] button.



Change CCC (CIK Confirmation Code)

Enter CIK:

Enter Password:

Enter New CCC:

Confirm New CCC:

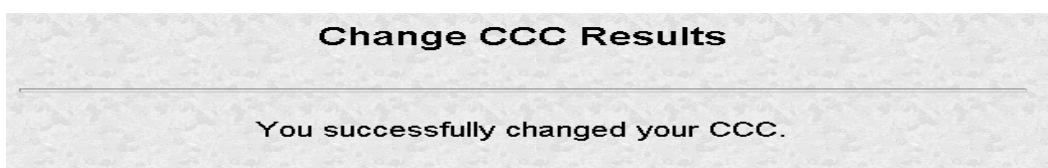
WARNING

- Do not give out the new CCC to anyone who does not need that information.
- When you enter and confirm your new CCC, the system will immediately disable your old CCC.

Figure 3-9: Change CCC (CIK Confirmation Code) Page

Note: Your CCC must contain eight characters with at least one letter, one number, and one special character.

The Change CCC Results page appears, confirming your CCC change. This change is effected immediately on the Filing website. If you exit the site and try to login again, you must use the new CCC.



Change CCC Results

You successfully changed your CCC.

Figure 3-10: Change CCC Results Page

If you mistype your CIK or CCC, you may see the Invalid CIK/CCC error screen. Click the [Back] button on your browser and enter it again. If you are still having problems, please call Filer Support.

1.2.2.2 Changing Your Password

1. Login to EDGAR and access the Change Company Password or CCC page.
2. Click on the [Change Password] button.

Change Company Password

Enter CIK:

Enter Old Password:

Enter New Password:

Confirm New Password:

Enter Password Modification Authorization Code (PMAC):

Change Password

WARNING

- Do not give out the new password to anyone who does not need that information

Figure 3-11: Change Company Password

Note: Your password must contain eight characters with at least one letter, one number, and one special character.

- When the Change Password page appears, enter the company's CIK, Old Password, New Password, Confirm the New Password, and Password Modification Access Code (PMAC).
- Click on the [Change Password] button.

Change Password Results

You successfully changed your password.

Figure 3-12: Change Password Results Page

A new CCC or password may be obtained by submitting an amended Form ID. New codes will be generated and sent to you. If your CIK changes (it never becomes out of date), you may need to reapply for a new certificate. However, the only way to set CCC and password to values of your choosing is through the above processes.

Note: All CCCs and passwords are case-sensitive and must be entered correctly.

1.3 Navigating EDGAR

Once you login to EDGAR, an option menu appears on the left-hand side of the browser window. This menu allows you to navigate easily through EDGAR without having to return to a menu page. This menu is broken down into three different sections:

- Information Exchange
- Downloads
- Support

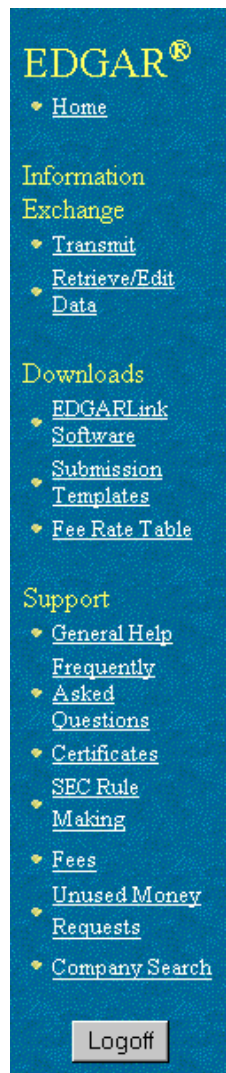


Figure 3-13: EDGAR Menu

Two additional functions will help you use the EDGAR Filing website. The [Logoff] button ends your EDGAR session. Clicking [Home](#) brings you to the EDGAR Welcome page. From this menu you can move back and forth between pages, find news, download software or template updates, or get additional assistance.

1.3.1 Information Exchange

In the Information Exchange section there are two links:

- Transmit
- Retrieve/Edit Data

By clicking on [Retrieve/Edit Data](#), you can query company, filing, or module/segment information, retrieve your Return Copies or change your password or CCC.

1.3.2 Downloads

Before you start compiling your filings, you'll need to download and install the Modernized EDGARLink software. You can download the software items from the EDGARLink Software Download page. You will also want to download templates for the requested submission types you wish to file and the fee rate table.

1.3.2.1 Downloading the Modernized EDGARLink Software

After you click on [EDGARLink Software](#), the EDGARLink Software Download page appears. This page provides a link to download the Modernized EDGARLink software from the Filing website or to the SEC's website where you can download N-SAR software.

EDGARLink Software Download Information

You can use EDGARLink (a Windows application) to assemble your submissions off-line. We provide free EDGARLink software to all filers. You can download this software from this website.

Release 8.4 Update Available! On October 7, 2002, we updated the EDGARLink software for Release 8.4. You should download the complete Release 8.4 EDGARLink package before assembling your submissions.

The complete Release 8.4 EDGARLink installation package is approximately 11.9 MB in size (compressed) and will take approximately 29 minutes to download with a 56 KB connection. After you have downloaded the installation package, you must logoff from this website to continue the installation. You must have at least 70 MB of storage space available on your computer before you install the software.

During the installation, many files will be loaded onto your computer. You will be asked where to place them. Please follow the [installation instructions](#) carefully.

To download the complete EDGARLink installation package now, click below:

[Download EDGARLink](#)

N-SAR Filers: To obtain a copy of the N-SAR file creation application, you must go to the [N-SAR download page](#) on the SEC's public website.

Figure 3-14: Software Download Page

Downloading the software is the first step in installing the Modernized EDGARLink software. To download the software:

1. Click on the [Download EDGARLink] button. Filers who need to file N-SAR submissions must download that application from our website (www.sec.gov).
2. The EDGARLink/Windows Download Confirmation page appears; click on Download EDGARLink/Windows.

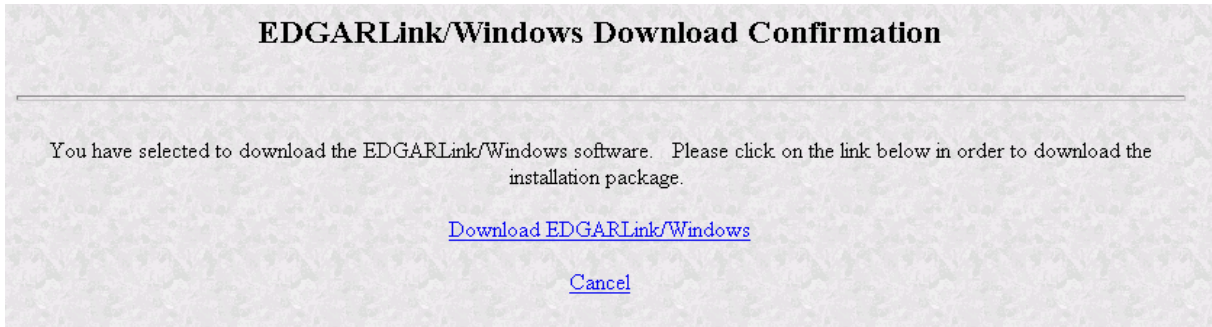


Figure 3-15: EDGARLink/Windows Download Confirmation Page

3. The File Download window appears. Check the Save this program to disk radio button and click the [OK] button.
4. The Save As window appears. Choose the location on your system to save the self-extracting executable file and click on the [Save] button.
5. The Saving Location window appears and displays the status (percentage) of download.

While downloading you can cancel the save by clicking on the [Cancel] button.

Notes:

- (1) New EDGAR releases include modifications to the EDGARLink software and EDGAR submission templates. Please download, install, and use the new EDGARLink software and submission templates to ensure that submissions will be processed successfully.
- (2) You should use the Windows Add/Remove Programs function to un-install any previous version of the InternetForms Viewer, JRE and/or EDGARLink before installing the new software. Please select "No" or "No to all" when prompted to remove any shared files.

1.4 Installing the Modernized EDGARLink Software

Once you have downloaded Modernized EDGARLink software from the website, you are ready to install it on your machine:

1. Close all applications.
2. Click on the [Start] button at the bottom of your Windows Desktop.
3. Click on the Run option.
4. Click on the [Browse] button.

5. Use the Browse window to find the **EDGARInstaller.exe** application.
6. Click on **EDGARInstaller.exe** and click on the [Open] button.
7. Click on the [OK] button. Modernized EDGARLink installs itself.

Note: If you don't want to use the above method of installing Modernized EDGARLink, you can also use other methods to start the software installation:

- Run the executables in a DOS window
- Run the executable through Windows Explorer

To do this you will need to open the directory where you downloaded the files and enter the executable name in DOS or double-click the file in Windows Explorer.

The executable begins unpacking the software; the InstallShield window appears and walks you through installing Modernized EDGARLink.

We recommend using the default settings. If you change the default directories you may experience program or performance problems.

The EDGARLink Installer package installs a new InternetForms Viewer for Windows, version 5.0.0 Gold. There are folders created when the viewer is installed, **C:\Program Files\PureEdge\Viewer 5.0.**

Once you've downloaded and installed Modernized EDGARLink, you can download and install the submission templates (described later). You are then ready to prepare and submit your filings to EDGAR. When you have completed your submission template, click on [Transmit](#) to open the Transmit Submission page. From this page you can transmit Live, Test, or Bulk filings.

1.4.1 Directory Structure

Once you install Modernized EDGARLink, you may want to create a folder on your desktop to place files, such as blank submission templates. When you install Modernized EDGARLink, the following directory structure is created automatically and filled with the files. Modernized EDGARLink adds three directories to the **Program Files** directory on your hard drive. These directories are where the EDGARLink files are stored:

- **PureEdge**
- **JavaSoft**
- **EDGAR**

Within these directories are different subdirectory structures that contain the Modernized EDGARLink executable, Java Structure, and the Java files necessary to run Modernized EDGARLink.

1.4.1.1 PureEdge Directory

Contained in the **PureEdge** directory is a single subdirectory, **Viewer 5.0** that contains twelve subdirectories: **ActiveX, API, extensions, help, Icons, include, JAWS, Marshaller, , Modules, Plugin, Prefs, and temp** which hold files necessary for the submission type template to run. The **Viewer 5.0** directory is where the Modernized EDGARLink template executable, **Masqform.exe**, as well as the **license, Readme.txt**, and the **uninstall** utility is located. The API subdirectory contains the subdirectories and class files necessary for Modernized EDGARLink to execute.

Warning: If you move or delete files and/or subdirectories, Modernized EDGARLink may not run correctly.

1.4.1.2 JavaSoft Directory

Contained in the **JavaSoft** directory is the Java Runtime Environment (**JRE**) directory. Inside the **JRE** directory is the **1.3** directory that contains **Bin** and **Lib** subdirectories and all the **copyright, readme**, and **license** files as well as the **uninstall** utility.

1.4.1.3 EDGAR Directory

The **EDGAR** directory contains the **EDGARLink** subdirectory, which is where the EDGARLink application shortcut, the EDGARLink icon, the **README.txt** file, the JRE install application, the Integrity Check files, and the **Help** directory containing the EDGARLink help files reside.

1.4.2 Version Verify

Occasionally there will be updates to the Modernized EDGARLink software. Notices are posted on the EDGAR Home page as well as on the Download Software page.

The Filing website warns you if you have previously downloaded the current templates or software.



Figure 3-16: Submission Template Download Warning Page

1.4.2.1 EDGARLink System Integrity Check

A new feature to EDGARLink is the System Integrity check. It assists you when troubleshooting your Modernized EDGARLink install and setup. This check looks in all of the EDGARLink directories to ensure that all of the correct and up-to-date files have been extracted correctly. At the end of this check, you see a report displaying the number of missing files and files that failed verification. These reports are stored in the **EDGARLink** directory and are called **EDGARLink.log** and **EdgarVerify.log**. The Integrity check runs automatically after you install the EDGARLink software.

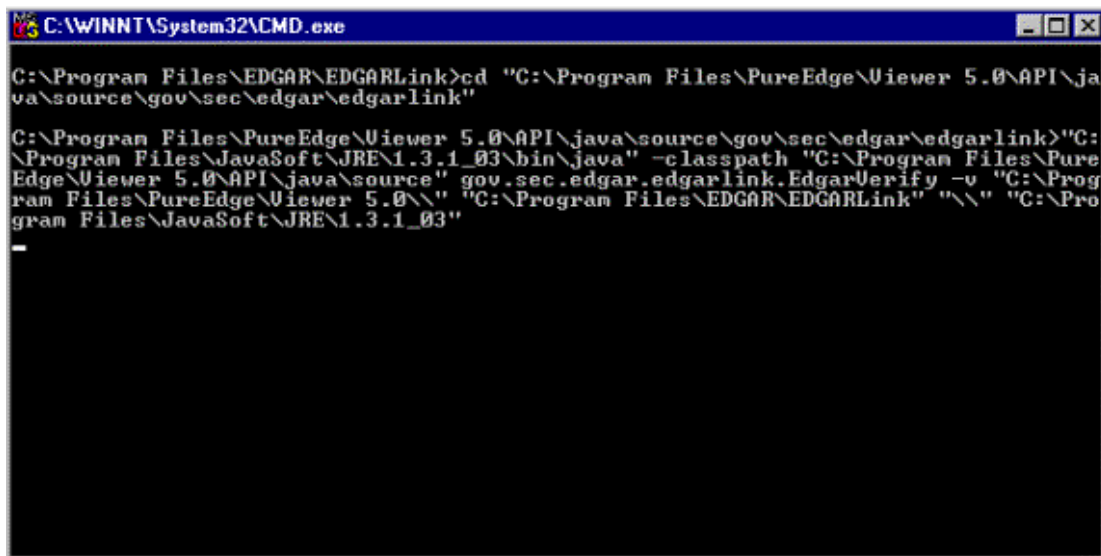
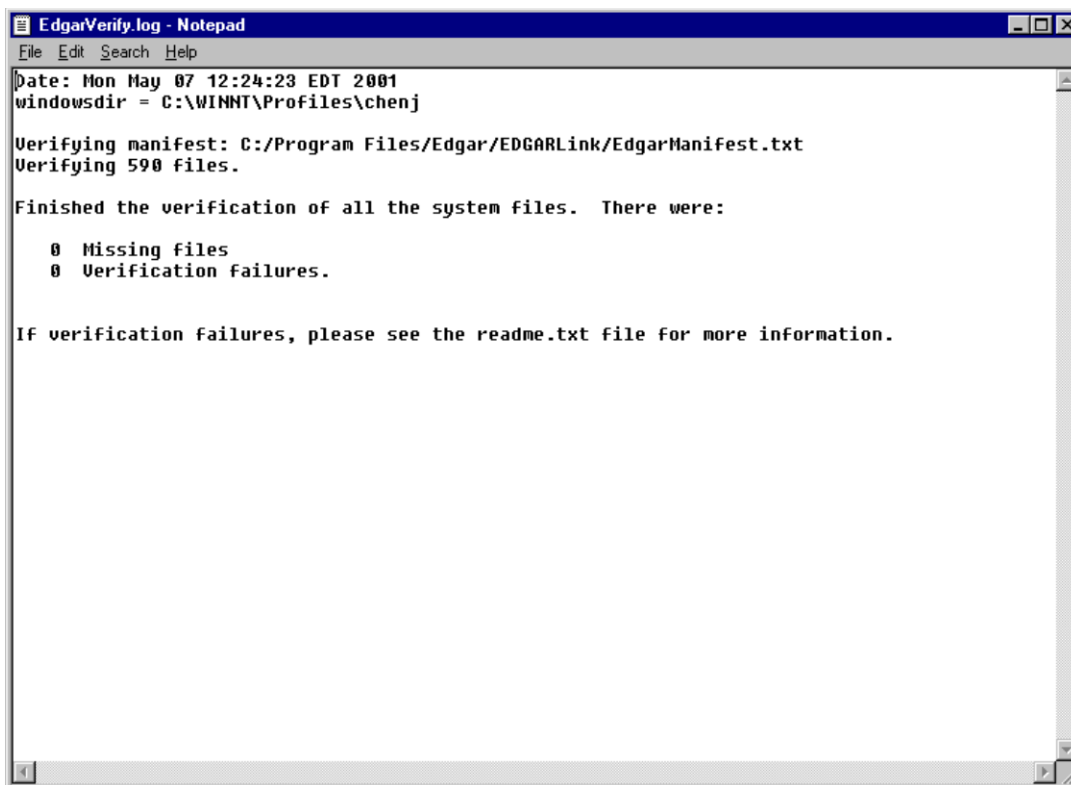


Figure 3-17: EDGARLink Integrity Check Window

After the Integrity check runs, you are prompted to view the report, **EdgarVerify.log**, in the Notepad Viewer:

- Click on the [Yes] button to open this file.
- Click on the [No] button to return to the EDGARLink install window.

If you want to return to the **edgarverify.log** later, you can use Word or Notepad Viewer to open the file. The default location for this file is in the **C:\Program Files\EDGAR\EDGARLink**.



```
EdgarVerify.log - Notepad
File Edit Search Help
Date: Mon May 07 12:24:23 EDT 2001
windowsdir = C:\WINNT\Profiles\chenj

Verifying manifest: C:/Program Files/Edgar/EDGARLink/EdgarManifest.txt
Verifying 590 files.

Finished the verification of all the system files. There were:

    0 Missing files
    0 Verification failures.

If verification failures, please see the readme.txt file for more information.
```

Figure 3-18: EdgarVerify.log Report

1.4.3 Downloading the Submission Templates

Submission templates consist of sets of fields and information designated for specific submission types. You will need to fill out the appropriate template before you transmit your submission.

In the EDGAR menu, under the Downloads section, click on Submission Templates. Before you can open the submission templates, you must have Modernized EDGARLink installed. By clicking on Submission Templates, you open the Submission Template Download Options page.

Note: New EDGAR releases include substantial modifications to EDGARLink software and EDGAR submission templates. Please download, install, and use new EDGARLink software and submission templates to ensure that submissions will be processed successfully.

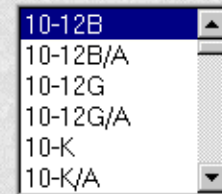
Submission Template Download Options

Release 8.5 Update Available! On March 17, 2003, we made a minor update to submission template #2 for Release 8.5. It no longer supports the assembly of 3, 3/A, 4, 4/A, 5 & 5/A form types. Please download the new submission template #2 as necessary. The Release 8.5 submission template #2 may be used with the Release 8.4 EDGARLink software.

The list on the right identifies all electronic submission types. We grouped submission types with similar header requirements into 6 templates. See the [submission type guide in the Filer Manual](#) for more information.

Click on the template you need. If you are not sure which template you need, select your submission type from the list on the right. EDGAR will then determine which template you need and ask you to confirm that selection.

Submission Types



Get It

[Submission Template 1](#)

Various Securities Act, Investment Company, and Other Miscellaneous Submission Types

Various 1933 Securities Act Registration Statements					
AW WD	F-1	F-1/A	F-1MEF	F-2	F-2/A
F-2D	F-2DPOS	F-2MEF	F-3	F-3/A	F-3D
F-3DPOS	F-3MEF	F-4	F-4/A	F-4MEF	F-6
F-6DPOS	F-6/A	F-6EF	DOS AM	DW WD	S-1

Figure 3-19: Submission Template Download Options Page

From this page you can also scroll through the Submission Types list and select a submission type by clicking on it. Open the form by clicking on the [Get It] button. The Submission Template Download Confirmation page appears with a link to your template.

Submission Template Download Confirmation

You have selected **Template 1**. Please click on the link below to download.

Note: MS Internet Explorer users may need to *right*-click the download option below and select "Save Target As".

[Download Template 1](#)

[Cancel](#)

Please save this template before entering any data!

- After you have selected the "Download" option above, you will be asked to "Open" or "Save" the file. **Choose "Save"**.
- You will then be prompted to enter a file name for the template. Select a directory and a filename for the template. Please note where you are saving this file!
- Submission templates are about 50 KB to 100 KB in size. They may take up to a minute to download, depending on your modem speed.
- After you have successfully downloaded the template, you can open it by double-clicking on the icon or filename. The Internet Forms Viewer is then launched and you may begin entering data.

Figure 3-20: Submission Template Download Confirmation Page

To download the submission template:

1. Click on [Download Template](#) from the EDGAR Menu.
2. Choose the template you want to download by selecting the submission type and clicking on the [Get It] button.
3. A confirmation page appears stating which template you want to download. If you do not want to download the template, click on [Cancel](#).
4. A window pops up in your browser prompting you to save the template to your computer.
5. Click on the [Save it to disk] radio button and choose a location to save the blank template in the Save As window. We recommend using the template in the EDGARLink Template Viewer rather than your browser.
6. Click on the [OK] button. To preserve your blank template you should not change the template name until you begin editing it.
7. The template will be saved to your computer. You can access it by double clicking the template from your Window Explorer window, or the Template Viewer icon on your desktop. If you use the Template Viewer icon, you will have to locate the place where you saved your template.
8. Modernized EDGARLink starts and the blank submission template appears.

Figure 3-21: Submission Template Main Page

You should save the template using an additional unique name. Saving the template using an additional unique name, e.g., **r10q1099.xfd**, allows you to preserve the blank template. Saving a blank template keeps you from making mistakes when removing field or module/segment information or detaching documents from a previous submission. Each template may support different submission types.

To save your submission template:

- Click on the [Save] button. It appears as a diskette in the upper left tool bar.

Save the template on your computer by selecting a location either on your hard drive, floppy disk, or LAN. To preserve the blank template, you should change the filename of your template to a unique name that represents the submission type, i.e., **r8k.xfd** or **r10q.xfd**.

When the file completes saving, you can either double click on the submission template from the Windows Explorer window or use your Template Viewer icon and click on the template from the Open Template window.

Note: If you do not enter an extension in the File name field, Modernized EDGARLink inserts the **.xfd** extension.

1.4.4 Downloading the Fee Rate Table

One of the features for EDGARLink is the SEC Fee Rate Table. This table contains the latest fee rates from the SEC and automatically inputs this information into the Fee and Offering Information page. You must download this table from the Filing website and save it to the **Program Files\Edgar\EDGARLink** directory on your hard drive:

1. Log into the Filing website.
2. Click on the Fee Rate Table link in the EDGAR Menu.
3. The Fee Rate Table Download Confirmation page appears.
4. Click on the Download Fee Rate Table link.
5. The File Download window appears. Choose the Save As radio button and click on the [OK] button.
6. The Save As window appears:
 - In the Save In: field, click on the down arrow and select your **C:** drive by clicking on it. If you have installed EDGARLink in another location, you need to save the Fee Rate Table in that location.
 - Double click on the **Program Files** folder.
 - Double click on the **EDGAR** folder.
 - Double click on the **EDGARLink** folder.
 - Click on the [Save] button.
 - Click on the [Close] button, if the File Download Complete window doesn't automatically disappear.

When you begin working on your fee bearing submission, EDGARLink uses this information to update the amount owed by automatically loading the rate into your submission. When the fee rates change, we will update the Fee Rate Table, which you will have to download. Check the Filing website for changes in fees.



Figure 3-22: Fee Rate Table Download Confirmation Page

1.4.5 EDGARLink Support

We have placed information and menu links on the Filing website Home page, that connect you to websites concerning filing and submission types, help files, activating certificates, SEC Rulemaking, and fee information.

Note: If you are accessing the Filing website using direct dial (PPP), links to outside websites will not work.

1.4.5.1 Update Information

The Update Information block on the Filing website Home page contains a list of updates either to new submission types or to the EDGAR, EDGARLink, or N-SAR software. The date of these updates is posted, as well as links to the information or files available to download.

1.4.5.2 General Web Help

If you need help while using EDGAR on the Internet, click on General Help from the menu to bring up the General Support Menu page that displays a list of help topics. When you click on a topic, you are shown information or additional links to specify the type of assistance you need.

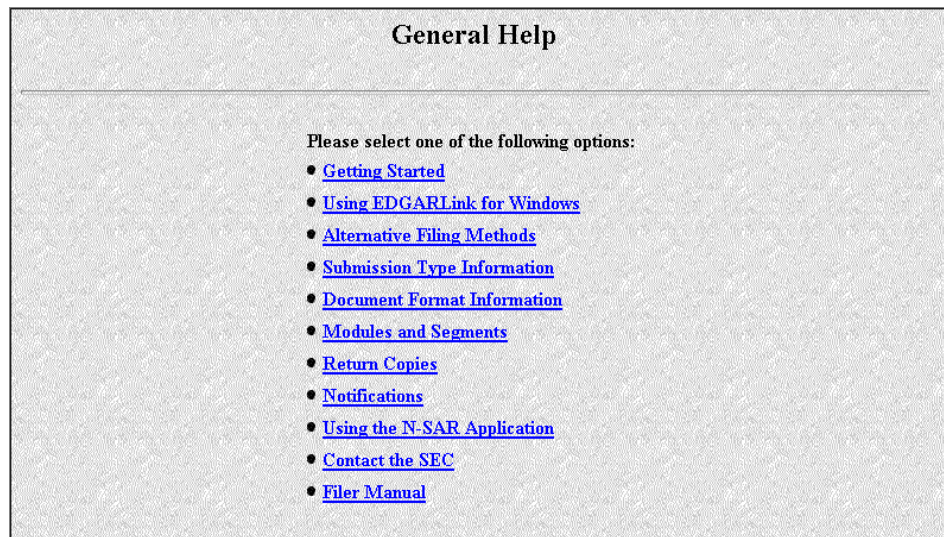


Figure 3-23: General Help Page

1.4.5.3 Frequently Asked Questions

Frequently Asked Questions opens the EDGAR Frequently Asked Questions page. The FAQ page includes different questions that have been asked most often. You may find the answers helpful while using Modernized EDGAR and EDGARLink. Click on the hyperlink topic to display the answer in the lower portion of the window.

1.4.5.4 Certificates

Certificates open the EDGAR Certificate Information page where you can either sign up for a Verisign certificate or activate the certificate you have.

1.4.5.5 SEC Rulemaking

The SEC Rulemaking link leads you to an area of the SEC's website that gives you up-to-date rule information. You will get information about rules that have been proposed or adopted, as well as other bulletins and notices.

1.4.5.6 Fee Information

The Fees link in the EDGAR menu opens the EDGAR Fee Information page. This page contains information on fee categories, amounts, forms, and the applied fees.

1.4.5.7 Unused Money Requests

This link directs you to the *www.sec.gov* page that displays instructions for requesting unused monies. It also accesses an account statement example, which is similar to the statement mailed to active SEC filers.

1.4.5.8 Company Search

This link opens the Company Search page (*www.edgarcompany.sec.gov*) and redirects your browser to the EDGAR Company website. From this website you can perform company searches through the EDGAR database that is updated daily. Modernized EDGAR only retrieves company information for the current Login CIK.

1. PREPARING EDGAR DOCUMENTS

1.1 Introduction

The previous chapters provided an overview and installation procedures for Modernized EDGARLink. This chapter includes the specifics of preparing a document for filing an electronic submission. This chapter is divided into the following sections:

<u>Section:</u>	<u>Page Number:</u>
Section A -- Creating Documents	4-1
Section B -- Tags Used Within Documents	1-11
Section C -- Special Handling for Certain Documents	1-14
Section D -- Signatures for Electronic Filings	1-26

Note: For information about preparing an N-SAR document, please refer to Section 4.11 of this chapter.

SECTION A -- Creating Documents

Your successful creation of electronic submissions requires that:

- Both the sending and receiving computers must "speak" the same language.

For EDGAR to read what it receives, you must prepare your documents in American Standard Code for Information Interchange (ASCII) or HTML, version 3.2. In this section, you will find a discussion of ASCII and a listing of the characters recognized by EDGAR.

1.2 Terminology

You need to be aware that certain terms have special meaning when used in electronic filing procedures. Common filing terms are defined in Table 4-1.

Table 4-1: Terms Used During Electronic Filing

Term	Meaning
Accession Number	A unique number generated by EDGAR for each electronic submission. EDGAR reports accession numbers in acceptance/suspense messages to you. The accession number consists of three elements: the filer's login CIK (10 digits), the year (2 digits), and a sequence number (six digits, to a maximum of 999,998) For example: 0000350001-99-000256. Accession numbers are automatically displayed when you send a submission using Modernized EDGARLink, whether or not EDGAR ultimately accepts the submission.
ASCII	This abbreviation stands for the American Standard Code for Information Interchange. It is a binary code used by the computer to represent characters.
ASCII/SGML	This is our term for SGML documents in ASCII format that differ from the new HTML document format that EDGAR also supports.
Document	A discrete unit of text or graphic. One or more documents comprise an electronic submission. Examples of documents include a registration statement, a Form 10-Q, a cover letter, or an exhibit. Exhibits (only) are included in EDGAR documents beginning with the value "EX". See Appendix C.
EBCDIC	This abbreviation stands for the Extended Binary Coded Decimal Interchange Code. Like ASCII, it is a binary code used by a computer to represent characters.
Electronic Filer	A person or entity that submits filings electronically pursuant to Regulation S-T.
Electronic Filing	A document or group of associated documents filed by an electronic filer under the federal securities laws that is transmitted or delivered to the Commission in electronic format.
Electronic Submission	A form type header and all associated documents representing one or more filings that are transmitted to the Commission in electronic format. An electronic submission may also contain correspondence material and modules or segments.
Form Type	A distinct type of document that is required to be filed pursuant to the federal securities laws, e.g., Form 10-K or S-1. Form types may have several variants (e.g., an initial filing and an amendment). For EDGAR, each variant is recognized by a specific name, referred to as a submission type. The form types and their applicable submission types are identified in Appendix A.
Grouped Tags	<p>Tags (fields) that must appear together. The tags that must follow the lead tags are shown with the same number plus an alpha designation (e.g., 4, 4a, etc.). When you use grouped tags, all of the possible grouped tags may not apply to your filing. You should only use applicable tags. See Tag in this list of terms.</p> <p>Note: Modernized EDGARLink automatically groups and places the XFDL tags in the submission together as you fill in the submission template.</p>

Term	Meaning
Header	<p>The basic information required to supplement each electronic submission and document submitted through EDGAR. Submission headers provide identifying information about the filing (e.g., the submission type of the principal document, the identity of the electronic filer, and any fee data). Document headers identify each document in an electronic submission.</p> <p>Note: In Modernized EDGAR, XDFL tags are automatically placed in the submission by using the submission templates.</p>
HTML	<p>This abbreviation stands for the HyperText Mark-up Language. It is a mark-up language used to create documents that are portable from one platform type to another. HTML documents are ASCII documents with generic tags that are appropriate for representing information from a wide range of applications. EDGAR accepts a subset of the tags from the HTML 3.2 standard, as recommended by the World Wide Web Consortium (W3C). See Chapter 9 for more information.</p>
Leased Line	<p>A private 56 kbps line into the SEC's Operations Center, allowing them to file directly into EDGAR. (For more information, see the Interface and Operational Specifications for Leased Line Connections document.)</p>
Module	<p>A partial or complete document that is intended to be included in an electronic submission. Filers submit modules to EDGAR as module documents in module submissions. Modules are stored in a non-public data storage area of EDGAR. Filers can incorporate them into multiple subsequent submissions. Up to 10 modules may be stored for a single CIK on EDGAR. Storage is limited to a total of 1 megabyte per CIK, with a maximum of 1 megabyte for a single module.</p>
PDF	<p>This abbreviation stands for Portable Document Format. It is a proprietary standard, set forth by the Adobe Corporation, for conveying graphic/multi-media-intensive document information across multiple platforms. EDGAR accepts documents in PDF format as unofficial copies of documents contained in the submission. See Appendix I for more information.</p>
Registrant	<p>A company, partnership, investment trust, mutual fund, or similar entity that files a Securities Act registration statement, or that has a continuing reporting obligation under the Securities Exchange Act, Investment Company Act, or Public Utility Holding Company Act.</p>
Segment	<p>A portion of a filing, submitted separately, which you may combine with other segments up to six business days later to make a single complete filing.</p>
SGML	<p>This abbreviation stands for the Standard Generalized Mark-up Language. It is an accepted standard, set forth by International Standard ISO 8879, which allows entities to define tagging constructs that convey and capture specific information.</p>
Submission Medium	<p>One of the three methods that you may use to submit filings via EDGAR: Internet, direct dial transmission (PPP), or Leased Line. Diskettes, cartridges or 9-track tapes are no longer acceptable submission media.</p>
Submission Type	<p>The specific name by which EDGAR recognizes the variants of filings with the SEC (e.g., for Form Type S-3, the registration statement relating to dividend reinvestment plans, EDGAR recognizes the submission type S-3D.) Other examples include modules and correspondence.</p>

Term	Meaning
Tag	Modernized EDGARLink automatically creates XFDL header tags as you fill in the templates. Some tags will still be used within documents. A tag is an identifier that labels specific information to EDGAR. You must place an angle bracket on either side of a term to designate it as a “begin” tag. An “end” tag also has angle brackets but is distinguished by use of the "/" (virgule/slash) immediately following the opening angle bracket (</). For example, the beginning and end of a table are signified by <TABLE> and </TABLE>, respectively. See Section 4.6 for a listing of ASCII/SGML tags.
Transmission	A set of one or more submissions sent electronically to EDGAR during an on-line session.
Value	Information supplied by you and inserted in a field or after a tag (i.e., for the tag <NAME>, insert the name of a module included in the submission).
XFDL	This abbreviation stands for Extensible Form Description Language. A way of structuring forms so that they may be used on a Web-based medium.
XML	This abbreviation stands for Extensible Markup Language. A universal format for structured documents and data on the Web. It is derived from and appears like HTML or SGML tags; however, XML is not restricted to a specific list of tags.

1.3 ASCII or EBCDIC

This section discusses the character types allowed and not allowed inside your submission documents.

1.3.1 Character Code Requirements Differ by Submission Medium

You will use character codes to make a submission that differs depending upon the submission medium you choose. Table 4-2 explains which character code to use with each medium.

Table 4-2: Submission Mediums and Formats

Medium of Submission	Format You Should Use for Submission
Internet	Submit in ASCII
Direct Dial Transmission -- (PPP)	Submit in ASCII
Leased Line	Submit in ASCII

1.3.2 EDGAR Recognizes a Limited Set of Keyboard Characters

EDGAR recognizes a subset of standard ASCII characters. You should use only the list of characters listed in Table 4-3 in your filing. If you use characters or commands outside of this set in your EDGAR submission, EDGAR may suspend the filing.

Table 4-3: Characters Allowable within a Filing

Character	Description
0-9	numeric characters
A-Z	upper case alphabet
a-z	lower case alphabet
`	grave accent
~	tilde
!	exclamation point
@	at sign
#	number (pound) sign
\$	dollar sign
%	percent sign
&	ampersand
*	asterisk (star)
(left parenthesis
)	right parenthesis
.	period
-	hyphen
+	plus sign
[space bar]	space bar key
{	left brace
}	right brace
[left bracket
]	right bracket
	vertical line
\	back slash (reverse virgule)
:	colon
;	semi-colon
“	quotation mark Note: Not a valid character in a header tag value. It is valid within the text of a document.
‘	single quote/apostrophe
<	less-than (left angle bracket)
>	greater-than (right angle bracket)
,	comma
–	underline (may be used on a separate line or between characters, but not to underline a character)
?	question mark
/	slash (virgule)
=	equal sign

EDGAR also recognizes the following control characters:

- Horizontal tab (will not cause the filing to be suspended; however, EDGAR will not display the effect in the filing)
- Line feed
- Carriage return
- Form feed (page break)

1.3.3 Why the EDGAR System Recognizes Only Standard Character Sets

We selected the standard computing character set to facilitate the use of a wide variety of equipment and software.

1.3.4 How the Requirement for ASCII Affects Word Processing

Note: The following section applies only to ASCII/SGML, but **not** to HTML documents. For information on HTML documents; see Chapter 9.

You can use many popular word processing and spreadsheet applications to save a document as an ASCII text file. The process for saving to ASCII varies from one software package to another, and it may be called "MS-DOS text with line breaks," "save as text only file," "MS-DOS text with layout," or "save as ASCII DOS text".

Word processing software includes various control codes that are used to indicate document style and format (e.g., bold face, underlining, italics, special characters or symbols, automatic pagination, headers/footers, and print fonts). Because these codes are not part of the standard ASCII character set, and EDGAR does not recognize them, you must remove them from all files that you submit to EDGAR. If you save a document prepared with word processing software as an ASCII text file, most word processing control codes will be removed.

You should remember the following about ASCII conversions:

- Advanced word processing features such as footnoting often do not properly convert to ASCII. There are some exceptions when special procedures are used; consult your word processing manual. You may have to manually construct footnotes and other document elements the way you would if you were using a typewriter.
- You should turn Auto-hyphenation off when preparing EDGAR documents.
- We encourage you to verify that your word processing software package creates accurate ASCII output by using the Modernized EDGARLink error check option, or by submitting a test filing.
- You may have problems if you convert tabular or columnar material to ASCII. If you use tabs with proportional type fonts, their positions may not be kept in the same position when you convert to ASCII. Even when you use non-proportional fonts in the word processing, the number of spaces inserted in ASCII to replace tabs may not be consistent with the original text. We encourage you to check the ASCII version of your tabular material before transmitting to us and put in manual spaces (using your space key) as placeholders instead of tabs or columns.

1.3.5 About HTML

Chapter 9 contains detailed information about creating and submitting HTML documents.

1.3.6 About PDF

Appendix I contains detailed information about creating and submitting PDF documents.

1.3.7 Common Symbols that EDGAR Does Not Recognize

There are a few common symbols frequently available in word processing software that EDGAR does not recognize. The most common of these symbols are listed below in Table 4-4. Where appropriate, please spell out the name of these symbols.

The following unrecognizable symbols also apply to HTML 3.2 formatted submissions; however, within HTML you can represent these symbol characters using a W3C-approved “extended reference set” of characters. See Chapter 9 for more detailed information.

Table 4-4: Unrecognized Symbols in EDGAR

Character	Description
¢	cent
£	pound sterling
¥	yen
•	bullet
†	dagger
‡	double dagger trademark
¶	paragraph
§	section
©	copyright
®	registered
™	trademark

1.3.8 System Inserts "^" For Unrecognized Characters

When EDGAR encounters characters that it does not recognize, it inserts a circumflex (^) and usually suspends the submission. In some cases, EDGAR can accept the filing with a limited number of unrecognized characters.

1.4 Information on Headers

Header information for your filing documents are still required in Modernized EDGAR, but you should not add them if you use EDGARLink. By using Modernized EDGARLink, your header tags and information are automatically placed in the correct nesting order and in the correct places within your submission. For more information on using Modernized EDGARLink; see Chapter 5 or Appendix B.

1.4.1 Description of Headers

In the Modernized EDGARLink application, headers are automatically created in XFDL when you enter filer-supplied information (values) into EDGAR-specified fields in the Modernized EDGARLink submission template. When you create your submission using the Modernized EDGARLink, you must enter information into specified fields. Some fields are required, some fields are required when applicable, and some fields are optional. Required fields have a yellow background. The EDGAR rules apply to both mandatory/required and optional fields. Because Modernized EDGARLink automatically creates headers you are no longer required to place header or document tags that are external to filing documents before and after the body of your documents.

If you are interested in creating your filing without using Modernized EDGARLink; see Chapter 7.

1.4.2 How Submission Information is Used

Just as EDGAR uses access codes to recognize you as a filer, EDGAR needs information to accurately process the submission you are filing. For example, basic submission information identifies the entity for whom the filing is being made, gives information on fees, and indicates the type of document you are filing.

Modernized EDGARLink verifies that the information required for all submission validation has been entered. For example, if the submission requires the indication of a time period for which you are filing the report, Modernized EDGARLink verifies that you have provided a date in the Period field. For more information on field, document, or submission validation; see Chapter 5. Appendix B of this volume lists the submission header fields that apply to each form that you file electronically. You must enter information in all header fields designated as "required" in the submission or EDGAR will suspend the filing.

1.4.3 Description of ASCII/SGML Tags

Some tags are used within documents. ASCII/SGML tags identify data that follow formatting instructions, or signal EDGAR regarding a particular aspect of the filing. For Modernized EDGAR, and EDGARLink, you continue to include document specific tags, such as the <TABLE> tags, as well as tags referencing Type 1 modules and segments, or graphic files in HTML documents. In Section B of this chapter, we include a list of document specific tags that are still valid in EDGAR.

1.4.4 Tag Construction

In Modernized EDGARLink, you have to construct all tags within a submission document manually. Construct tags within your submission documents by typing key words inside of right

and left angle brackets ("less than" and "greater than" symbols). You may type tags using either upper- or lower-case letters within the angle brackets (i.e., <module> or <MODULE>).

Caution: You cannot use blank spaces within the left and right angle brackets in tags. Hyphens **must** separate multiple words within a tag.

1.4.5 How Tags are Used

Many ASCII/SGML document tags are followed immediately by information (a value) typed outside of the left and right angle brackets (e.g., <SEGMENT> segment name). Other tags stand alone (e.g., <P>). Some tags indicate start and stop conditions within a document (e.g., the beginning of a table <TABLE>, and the ending of a table </TABLE>). When certain tags must appear together as a group, they are referred to as “nested” tags. The lists in Section B of this chapter show these nested tags which are marked by their lead tag first. The lead tags are numbered with a single number (e.g., 1, 5, 10, 25, etc.) and their nested tags are numbered the same as their lead tag, plus a numerical designation (e.g., 5.1, 5.2, etc.).

1.4.6 Categories of Fields in Submission Templates

Fields are categorized in the following two ways for a particular submission templates:

- **Required** -- Modernized EDGARLink will not allow you to omit a Required field. Fields that are Required when applicable should be entered when your filing situation requires them.
- **Optional** -- Optional fields and their values provide important information but are not required for EDGAR to accept your submission. We encourage you to use such fields where applicable, but, if you do not, EDGAR will not suspend your submission.

1.4.7 Field Values are Filer-Supplied Information

In this manual, the term "value" refers to the information that you need to supply. When EDGAR encounters a field, it determines if you have supplied the required information. In some cases, no value is required; however, in most cases, values are required.

For EDGAR to process values, you must enter them in a specified format. For example, when the Submission Contact Phone Number field is used, the value should contain at least ten digits (e.g., 123-456-7890). Modernized EDGARLink automatically places the hyphens between the first, second, and third set of numbers. See Appendix C for more information on field values and lengths.

1.4.7.1 Limits on Length of Field Values

EDGAR is programmed to verify if there is a specified number of characters for each value. This specified number of characters is the field length. For example:

- The CIK field has a field length of up to 10 digits, 1234567890.

In Modernized EDGARLink, the Main page field values will not allow you to exceed the specified number of characters. In some cases, as in CIK, Modernized EDGARLink inserts leading zeros before your inputs if the value is less than the field length.

1.5 Submission Login

This section discusses logging into the Filing website.

1.5.1 Login Identification

You must include proper identification with all electronic filings before you can communicate with EDGAR. The way you provide this identification, depends upon the following communications mediums used for submission:

- Internet or Direct Dial

Internet or direct dial submissions have an interactive login. You provide a login CIK and password in response to an on-screen prompt.

1.5.2 Test and Live Tags

If you want to submit a test filing through Modernized EDGARLink, you do not have to set the "Test" radio button on the Main page. Instead you can use the Filing website "Transmit as a Test Filing" or "Transmit as a Test Bulk Filing" option. EDGAR treats the submission as a test and it will not be disseminated. The option to send a Test or Live filing is available when using the Internet or direct dial. Refer to Chapter 5 for instructions on sending Test or Live filings.

Warnings: (1) **If you want your submission to be live, you must use the "Live" radio button and select the Transmit LIVE Submission link:** Acceptance processing and public dissemination is an automated process that takes place immediately upon receipt of live filings. Public portions of a live filing are immediately disseminated to the public.

- (2) If you use the "Test" radio button, the filing is not an official filing. If you intended to submit a live filing, you must change the radio button to "Live", save the submission and transmit the submission again.

SECTION B -- Tags Used Within Documents

1.6 Tags Used Within a Document

We identify tags you should use within the body of documents in the following two lists. For your convenience, each tag is numbered consecutively.

There are two types of tags included in this section:

- Internal text tags (for other than wide tables), Table 4-5
Note: Most of these tags **can** be used within HTML documents; exceptions are noted.
- Wide table tags (over 80 characters wide), Table 4-6
Note: These tags **cannot** be used within HTML documents.

Notes: (1) For information on formatting tables wider than 80 characters, see Section 4.12.

(2) For information on using the module capability of EDGAR, see Section 4.13.

(3) For information on using the segment capability of EDGAR, see Section 4.14.

Table 4-5: Internal Text Tags (For Other Than Wide Tables)

Tag #	Tag	Example Of Value To Be Inserted	Definition (Limits of Field)
1.	<MODULE>	No value required.	Marks the beginning of information identifying a Type 1 module, previously submitted, that you wish to be part of your current submission.
1.1	<NAME>	FINANCES_98	Name of the module to be included. Must follow the <MODULE> tag (Field up to 15 characters).
1.2	<CIK>	1234567890	CIK of the filer who previously submitted the module. Must be nested with the tag <MODULE> (Field up to 10 characters)
1.3	<CCC>	x21234@1	CCC of the filer who previously submitted the module. Must be nested with the tag <MODULE> (Field 8 characters).

Tag #	Tag	Example Of Value To Be Inserted	Definition (Limits of Field)
1.4	<MODULE>	No value required.	A required tag marking the end of module identification information. Note: When the applicable CIK and CCC are those of the primary registrant, then the module may be inserted using only the begin module tag, the name value, and the end module tag (e.g., <MODULE> FINANCES_94 </MODULE>).
2	<F1> <F99>	No value required.	Creates a searchable marker for notes about text. May be used in pairs (e.g., <F1> in the text and a corresponding <F1> at the applicable foot or end note; any number from 1 through 99 is acceptable). Note: This tag cannot be used within an HTML document.
3	<R>	No value required.	Indicates the beginning of redlined (revised) information.
4	</R>	No value required.	Indicates end of redlined information. <R> and </R> are used to "surround" revised information. To indicate deleted information, use <R> </R> together. Note: When you are required to redline information, you should insert the tag <R> before and </R> following a paragraph which contains changes. HTML documents may be marked to show changed materials within paragraphs. You need not redline changes to financial statements and notes.
5	<PAGE>	No value required.	Indicates where a new page should begin in a document, if you wish to force a specific page break.
6	<SEGMENTS>	OPINION1 ACCOUNT-TX	Used in a master segment to reference subordinate Type 1 segments. You may use it within the text of a document to place additional text submitted as a segment, or between documents to place a subordinate segment submitted as a complete document (Field for each segment name up to 15 characters - names must be separated with white space or tagged separately; no white space used within the name).
7	</SEGMENTS>		Marks the end of a segment reference.

Note: Type 2 modules and segments do not require internal document tags. These documents are referenced on the Module/Segment page of the submission templates. EDGAR then includes the documents with your submission while it is being processed.

Table 4-6: `Wide Table Tags (Over 80 Characters Wide)

Note: The following information is **not** applicable to HTML documents.

Tag #	Tag	Example of Value to be Inserted	Definition (Limits of Field)
1	<TABLE>	No value required.	Marks the beginning of information wider than 80 characters per line but not wider than 132 characters per line. Two <S> or two <C> tags, or one of each, are required with each use of the <TABLE> tag or EDGAR will suspend the submission.
1.1	<CAPTION>	No value required.	Marks the start of text that will serve as headings for columns.
1.2	<S>	No value required.	Marks the start of a stub (the left angle bracket is aligned with start of the stub).
1.3	<C>	No value required.	Marks the start of a column of data (the left angle bracket is aligned with the farthest left character of the column of data). Multiple columns require multiple tags.
1.4	<FN>	No value required.	Denotes (and separates) the numerical data in a table from its footnotes.
1.5	</TABLE>	No value required.	Marks the end of a table, and return to lines no wider than 80 characters.

Caution: If lines of text exceed 80 characters in width in ASCII documents, you must use the <TABLE>, <S>, <C>, and </TABLE> tags. We encourage you to also use the tags in tables less than 80 characters wide. The <S> and <C> tags must appear on a separate line between the column headings and the data. If you use the <FN> tag, it must appear on a separate line between the last line of data and the footnote or table description.

For more information on using tags for tables; see Section 4.12.

SECTION C -- Special Handling for Certain Documents

1.7 Non-Public and Confidential Information

EDGAR is designed to separate non-public from public information and disseminate only the public information. In some cases, the value for the Submission Type field provides sufficient instruction for EDGAR to handle filings correctly (i.e., when the value CORRESP is entered into the Submission Type field, EDGAR does not disseminate the information outside the SEC).

Similarly, when the Submission Type field is public information, the Type field on the Attach Document screen determines whether or not the document is public, thereby assuring that EDGAR treats cover letters submitted under Document Type COVER or correspondence submitted under Document Type CORRESP as non-public. EDGAR does not disseminate non-public submission document information.

Note: EDGAR disseminates graphic files associated with non-public documents (Graphics on a COVER letter for a 10-Q filing), although it will not disseminate the document itself.

Non-public material is different from confidential material. You should continue to submit all confidential material in paper form.

1.8 Filing on Behalf of More than One Entity

When a registration statement is made on behalf of more than one entity, you must include the co-registrant CIK and CCC for each entity in the Main page in the fields provided. For more information on filing on behalf of more than one entity; see Chapter 5.

Caution: All co-registrant filings must apply to the same Act(s). Only registrants identified in the Filer CIK field as the filer in the original registration can be part of the submission of an amendment.

Note: We recommend that you not include more than 196 co-registrants per submission. Co-registrants in excess of this number must make multiple submissions.

When a filing involves a single registration statement under the 1933 Act filed on behalf of more than one registrant (co-registrants), you must add a CIK and CCC field for each registrant on the Main page. If the filing is an amendment to the registration statement, you must include the File Number for each registrant. If you are adding a new co-registrant to an amendment, you must type "New" in the File Number field of the new co-registrant. If the submission type for a coregistrant differs from the form type combinations listed below, you must transmit the submission separately for that coregistrant.

When the submission type is:	Then the Form-Type can only be used to refer to:
S-1	S-1 or S-3
S-3	S-3 or S-1
S-1/A	S-1/A or S-3/A
S-3/A	S-3/A or S-1/A
S-1MEF	S-1MEF or S-3MEF
S-3MEF	S-3MEF or S-1MEF

Use the Group-Members field when a Williams Act filing (SC 13D or SC 13G) is being made on behalf of more than one entity, for example, for members of a group or joint filers. Identify only one filer in the Filer field. List the other members of the group (or the other joint filers) under the Group-Members field by name (no CIKs are necessary).

1.9 Correspondence Submissions and Documents

You may submit a correspondence document (CORRESP) on the Attach Documents List page, or as a separate correspondence submission to EDGAR. EDGAR does not disseminate correspondence documents and submissions to the public, but they do become a part of our records.

1.9.1 How To Create a Correspondence Document

To create a correspondence document, use a word processing application that supports ASCII or HTML. Attach it to the submission using the Attached Documents List page. For more information on submitting correspondence documents; see Chapter 5. You may also include a PDF copy in a correspondence document.

1.10 Correct Suspended Filings

If your initial submission was suspended, you must correct and re-transmit the submission.

1.11 N-SAR Documents

Open-end and closed-end management investment companies (other than small business investment companies) that are electronically submitting N-SAR documents should use special software that we provide. Use the N-SAR for DOS application to compile your N-SAR documents. Use the N-SAR template in Modernized EDGARLink to submit your N-SAR submission. We supply EDGAR-compatible N-SAR software to filers along with a supplement to the EDGAR Filer Manual, Volume II - N-SAR Supplement. Except for small business investment companies and unit investment trusts, N-SAR filers must use the N-SAR application to create a Form N-SAR document, called **Answer.fil**. Before you use Modernized EDGARLink to enclose this Form N-SAR document in a submission, you must change the name of the file so it does not include any capital letters. Use Windows File Manager or Explorer's Rename

function to change the filename from **Answer.fil** to **answer.fil**. Using Modernized EDGARLink, attach the **answer.fil** to the Modernized N-SAR template as described in Chapter 5, to prepare the Form N-SAR submission.

A filer submitting an NSAR-A or NSAR-B for a small business investment company or an NSAR-U for a unit investment trust cannot use the special N-SAR software. These form types must prepare a text document that includes the questions that apply from form NSAR and their answers. If you need the Form N-SAR, please contact our Publications department (202) 942-4040.

1.12 Formatting Tables Wider than 80 Characters

The following table format information does **not** apply to HTML documents. See Chapter 9 for tables within HTML documents.

1.12.1 Guidelines for Presentation of Tables

Our specifications for formatting electronic filings require that lines of text in ASCII/SGML documents not exceed 80 characters. The only exception to this limitation is information submitted in a table or column format, which must comply with the following guidelines:

- You must include information wider than 80 characters between the tags `<TABLE>` (begin table tag) and `</TABLE>` (end table tag);
- You can use no more than 132 characters per line (row);
- You may introduce column headers by a line having the optional tag `<CAPTION>` appearing on the otherwise blank line (row) preceding column headings (see the examples in the next section);
- The row preceding columnar information must consist of tags designating where columns of information will begin (where tabs are set in word processing programs or where columns begin in a spreadsheet program):
 - use the `<S>` tag to designate the leading (left) edge of the "stub" (sometimes referred to as the legend or key), or columns of non-numeric information (see examples in the next section);
 - use the `<C>` tag to designate the leading (left) edge of each column of information (at least one column to the left of the `<` (left angle bracket) of the tag `<C>` must be blank in all rows of the table up to the next presentation tag, e.g., `<CAPTION>`, `<FN>`, or `</TABLE>`);
 - you must use at least two `<S>` or `<C>` tags, or one of each, with each use of the `<TABLE>` tag or EDGAR will suspend the submission
- The row preceding any explanatory or footnote material should include the tag `<FN>` (see Example I in the next section).

Refer to the following examples for guidance on using table tags in a variety of table styles.

1.12.2 Table Tags

The following list contains the tags that apply for inserting a table in your EDGAR filing, module, or segment document:

List of tags used in the following example:

<TABLE>	Tag is placed before the wide text of the table.
<CAPTION>	Tag is placed following the wide text and preceding first line of columnar captions.
<S>	Tag is placed at leading edge (left margin) of stub information.
<C>	Tag placed at leading edge (left margin) of each column. The column at the immediate left of the < must be free of any characters between the < and the preceding column on all rows.
<FN>	Tag preceding the footnote tag <F#>.
<F1>, <F2>, etc.	Tag preceding the footnote information.
</FN>	Tag following the last line of footnote information.
</TABLE>	Tag following the last line of wide information, including footnotes where they apply.

1.12.3 Formatting Examples of Wide Tables

If you downloaded this manual from the SEC website, print the following examples at 132 characters per line, or print using condensed type. These examples, and the tags within them, do **not** apply to HTML documents. See Chapter 9 for examples and information regarding HTML documents and tags.

Example I --Table Appearing within Textual Discussion (wide text included as part of textual presentation):

<TABLE>

Selected Financial Data

<CAPTION>

	Fiscal Year Ended June 30,				Six Months Ended December 31,		
	1998	1999	1995	1996	1997	1996	1997
	(in thousands, except per share data)						
	<C>	<C>	<C>	<C>	<C>	<C>	<C>
Financial Condition:							
Total Assets	1,754	1,124<F1>	766	756	5,029	1,165	5,431
Long-Term Debt	200	200	268	207	303	125	174
Results of Operations:							
Net Sales	0	0	0	0	1,347	0	898
Income (Loss) from Continuing Operations	1,053	(935)	(892)	(613)	(339)	(367)	(244)
Income (Loss) Per Share from Continuing Operations	(.03)	(.03)	(.02)	(.01)	.00	.00	.00
Cash Dividends Per Share	0	0	0	0	0	0	0

<FN>

<F1>

This footnote refers to a particular item that has been tagged in the table. It must, however, follow the footnote tag as shown.

</FN>

</TABLE>

Example II -- Table With Tabular Data-Series Market and Trading Information

<TABLE>

xyy's common stock and series A and B preferred stock are quoted on the NASDAQ/NMS. The following tables show for the periods indicated the high and low closing sales prices for such securities.

<CAPTION>

Quarter	Common Stock					
	19xx High	Low	19xx High	Low	19xx High	Low
<S>	<C>	<C>	<C>	<C>	<C>	<C>
First	22 1/2	6 3/4	22 1/4	23 1/2	26 1/8	23 5/8
Second	12 5/8	6 1/2	25 5/8	24 1/2	25 5/8	24 1/2
Third	11	2	25 1/4	24 1/8	25 5/8	24 5/8
Fourth	25	21 1/4	25 1/2	25 1/2	23 1/2	

<CAPTION>

Quarter	Series A Preferred Stock					
	19xx High	Low	19xx High	Low	19xx High	Low
<S>	<C>	<C>	<C>	<C>	<C>	<C>
First	33 1/2	17 3/4	7 1/4	33 1/2	26 1/8	23 5/8
Second	32 5/8	15 1/2	34 5/8	32 1/2	25 5/8	24 1/2
Third	22	12	31 1/4	34 1/2	25 1/2	23 1/2
Fourth	29	25	31 1/4	34 1/2	25 1/2	23 1/2

<CAPTION>

Quarter	Series B Preferred Stock					
	19xx High	Low	19xx High	Low	19xx High	Low
<S>	<C>	<C>	<C>	<C>	<C>	<C>
First	53 1/2	34 3/4	57 1/2	53 1/2	46 1/8	43 5/8
Second	52 5/8	35 1/2	54 5/8	52 1/2	45 5/8	44 1/2
Third	42	32	50 1/4	51 1/8	45 5/8	44 5/8
Fourth	49	45	51 1/4	54 1/2	45 1/2	43 1/2

</TABLE>

Note: The <CAPTION>, <S>, and <C> tags are repeated to indicate insertion of new captions.

As of January 2001, you are no longer required to submit Financial Data Schedules as exhibits.

1.13 Using the Module Capability of EDGAR

This section discusses using EDGAR's module capabilities.

1.13.1 EDGAR Definition of a Module

A module is information that is stored on the non-public data storage area of EDGAR. You may copy it into subsequent filings so you do not have to re-submit the data each time.

Caution: You may not include hyperlinks of any type in a module; however, modules may be graphics (*.jpg or *.gif) or PDF documents.

1.13.2 How EDGAR Handles Modules

You must send a uniquely-named module in a separate submission. You must name the module according to the following:

- Must be no more than 15 characters long
- Must begin with an uppercase letter (alpha character)
- Characters after the beginning letter should be uppercase letters, numbers, underscores, or hyphens (not periods)
- EDGARLink automatically converts the letters of your module name to uppercase

EDGAR treats the module as your private information, and stores it on our database according to your CIK. Another filer may reference your module by providing your CIK and CCC, as shown in the examples in paragraph 4.13.4. You may store up to 10 modules for a single CIK. The maximum size of a module is one megabyte, but the total for all modules for a single CIK is also one megabyte.

If you activate the Test radio button on the Main page, EDGAR will check the module submission for errors but will not store it (i.e., test modules are not stored for referencing in subsequent submissions).

EDGAR validates modules at the time you submit them. If a module contains errors, EDGAR will report those errors to you and/or your filing agent. EDGAR will suspend all modules that contain errors. There are two kinds of modules:

- Type 1 -- a piece of a document
- Type 2 -- one complete document

To include a type 1 module in a document, you must include a reference to the Type 1 module within a document. Type 2 modules are treated like submission documents and are included in your submission automatically from the Attached Module/Segment page. They are attached at the bottom of the submission. EDGAR will suspend any module with submission headers or document headers.

If a transmitted Type 1 or 2 module contains only white space (is blank), EDGAR will suspend the entire submission. The following is a listing of tags that EDGAR accepts within non-HTML Type 1 modules:

```
<F1> ... <F99>
<PAGE>
<R>
    All other allowable document tags can appear within
    the redlining tag nest.
</R>
<TABLE>
    All other allowable document tags plus:
    <CAPTION>
    <S>
    <C>
    <FN>
</TABLE>
```


1.14.1 How Segment Filings Work

With segmented filings:

- You identify one segment as the master segment and identify the registrant for whom the filing is being made
- All other segments are subordinate segments
- The CIK used to identify the filer in the master segment is the master segment CIK and it must be included in subordinate segments for reference
- You must transmit the master segment to us last after all subordinate segments have been transmitted. The master segment is the submission type that is the final assembled submission. It must reference each subordinate submission segment submission

1.14.2 Segment Test Submissions

EDGAR will check segment submissions when you run the document or submission validation. You can also check for errors by activating the Test radio button and transmitting the test segment using the Filing website. However, the submitted test segment submissions will not be available for inclusion in subsequent test or live submissions.

1.14.3 Segment Filing Requirements

The following requirements apply to filings submitted in segments:

- We must receive and accept all segments that comprise a filing within six business days
- You must submit the master segment last
- You cannot correct segment submissions; you must re-submit them
- You can only use segments once; after that they are unavailable. The Master Segment CIK field in subordinate segments must match the Filer CIK fields in the master segment
- If the assembled master segment is suspended the subordinate segments remain available to be used

1.14.4 Segment Naming Conventions

You can submit segments separately from the filings into which you insert them, and you must give them reference names. The names you assign your segments must comply with the following limitations:

- Must be no more than 15 characters long
- Must begin with an uppercase letter (alpha character)
- Characters after the beginning letter may be uppercase letters, numbers, underscores, or hyphens (not periods)
- Spaces are not allowed

- EDGARLink automatically converts your segment name to all uppercase letters

1.14.5 How EDGAR Handles Segments

EDGAR must process a segment submission without errors before it can be indexed on the EDGAR database. You must reference the subordinate segment in a master segment within six business days after the subordinate segment was indexed, or the subordinate segment expires. A subordinate segment can only be referenced once in a live submission.

There are two kinds of segments:

- Type 1 -- an incomplete document
- Type 2 -- one complete document

Modernized EDGARLink automatically places submission and document headers round your Type 1 segments when you compile your Type 1 segment submission. Just like modules, a reference to a Type 1 segment must occur within a submission document.

Reference subordinate Type 1 segments in the master segment using the beginning segment tag <SEGMENTS>, the segment name, and the ending segment tag </SEGMENTS>. These tags are placed in the document where you want the Type 1 segment(s) to be inserted.

Type 2 segments are complete documents associated with a filing CIK. Type 2 segments are referenced on the Attached Module/Segment page on the submission templates. EDGAR automatically includes the Type 2 segment document upon receipt of the submission.

EDGAR will suspend all segments containing errors.

Note: You may not reference segments within a segment. However, you can reference modules within a segment.

The following is a listing of EDGAR tags that are accepted within ASCII (non-HTML) segments:

```
<F1> ... <F99>
<PAGE>
<R>
    All other allowable document tags can appear within
    the redlining tag nest.
</R>
<TABLE>
    All other allowable document tags plus:
    <CAPTION>
    <S>
    <C>
    <FN>
</TABLE>
```

You must use HTML tags for HTML segments. All other SGML tags, except for <PAGE> and <R>, are not supported. After you have submitted all error-free segments and the master segment, EDGAR will reconcile the segment references by inserting all text from the subordinate segment submission (s) into the master document between the beginning <SEGMENTS> and ending </SEGMENTS> segment tags.

1.14.6 Errors in Segments

EDGAR validates segments at the time you submit them. If a segment contains errors, EDGAR reports those errors to you and/or your filing agent.

If a transmitted Type 1 or 2 segment contains only white space (is blank), EDGAR will suspend the entire submission.

If an error arises when the EDGAR system attempts to combine segments, or if EDGAR detects an error in the master segment, EDGAR will suspend the filing. The expiration dates of subordinate segments referenced in the master segment are extended six business days from the day of suspension of the master segment.

When EDGAR detects an error in a subordinate segment, the segment is not accepted and you must re-submit the corrected subordinate segment.

Note: Modernized EDGARLink will raise an error when it is error-checking a master segment with Type 2 segment references and it cannot find the segment referenced. This error will not occur if all subordinate segments are present on EDGAR when the master segment is filed and the document count accounts for all documents in the assembled filing.

1.14.7 Examples of Segment Tagging within a Submission Document

For Type 1 or 2 submission segments you no longer need to enter tag and header information. This information is placed around the .txt file or .xls file of the segment that you submit using Modernized EDGARLink.

When your filing has Type 1 segments, you should use the segment tags in the document of your submission, as shown below:

```
xxxxxxxxxxxxxxxxxxxx(text of submission) xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
  
    <SEGMENTS>  
        OPINION1  
    </SEGMENTS>  
  
xxxxxxxxxxxxxxxxxxxx(any additional text)xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
```

1.15 Submitting Reports on Form 13F

Please refer to Appendix H for additional instructions on how to electronically submit a report on Form 13F. You must submit 13F reports in ASCII format.

1.16 Submitting EU-1 Documents

EU-1 documents are intended for the North American Securities Administrators Association (NASAA) system; however, they are not forwarded to NASAA at this time. When the NASAA

system is ready to accept EDGAR documents, EDGAR will pass an EU-1 document and the filing to which it is attached to NASAA. This EU-1 document will be removed from the EDGAR database and will not be disseminated.

1.17 Combining Selected Williams Act Filings into a Single Submission

EDGAR can process the following submission type combinations in a single submission only when the combined filings are paired in any of the specified combinations:

- SC TO-I and a SC 13D/A or a SC 13E3 or a SC 13E3/A
- SC TO-I/A and a SC 13D/A or a SC 13E3 or a SC 13E3/A
- SC TO-T and a SC 13D/A or a SC 13E3 or a SC 13E3/A
- SC TO-T/A and a SC 13D/A or a SC 13E3 or a SC 13E3/A

When you are submitting one of the above combinations, the Submission Type field should be SC TO-I, SC TO-I/A, SC TO-T, or SC TO-T/A. The Document Type field must match the Submission Type field.

When you make a combination filing, Modernized EDGARLink automatically counts the number of documents and places the correct submission type names in your submission.

SECTION D -- Signatures for Electronic Filings

1.18 Signatures to be Typed

In EDGAR there are two separate signatures for your submissions, a required statutory signature and optional digital signature. This section describes the typed statutory signature at the document level, not the digital signature at the submission level. The document level signature has not changed from the Legacy EDGAR document signature.

Digitally signing a submission is a feature for EDGAR and EDGARLink that adds a layer of security to your document. By digitally signing filings sent to us you are ensured that the submission was not tampered with during transmission. This does not supersede our requirements for signatures. Digitally signing requires that you have a private certificate; see Chapter 2. For more information on digitally signing submissions; see Chapter 5.

1.18.1 Statutory Signatures

In many cases, the securities laws require filed documents to be signed. You must type your signature for an electronic filing to meet this requirement. See Rule 302 of Regulation S-T. Rule 302 of Regulation S-T requires you to retain a manually signed signature page or other document that authenticates, acknowledges, or otherwise adopts the signature that appears in typed form within an electronic filing. You must retain this signature page for five years.

An example of a signature as it would appear in an electronic filing is:

HERBERT JONES
HERBERT JONES

OR

HERBERT JONES
HERBERT JONES
CHIEF FINANCIAL OFFICER

OR (For Investment Management Filers)

HERBERT JONES

1.18.2 Powers of Attorney and Consents of Experts

If you are submitting signatures for powers of attorney, consents of experts, or any other required signature, you must submit them in the typed form specified in Section 4.18.1.

1.18.3 Signatures for Form ID Applications

If you are submitting a FORM ID application for a registrant, you must have a manual signature of an associated person or an authorized representative of the registrant as required by the form. Acceptable positions or titles of an associated person are: president, partner, treasurer, secretary, director, officer, or attorney. Section 16 filers may have a person with power of attorney sign the Form ID.

1.19 Filing Fees

You must pay filing fees by sending a check to our Lockbox at Mellon Bank or by wiring payment using Fedwire. These methods of paying filing fees also apply to paper filers and hardship exemption filers. For detailed information on filing fees; see Appendix E.

1. PREPARING AND TRANSMITTING SUBMISSIONS TO EDGAR

1.1 Introduction

This chapter provides information on using the Modernized EDGARLink software to compile your filings. It includes general information about the submission templates, as well as step-by-step procedures for using them. The chapter is divided into the following sections to assist you in quickly finding a needed reference:

- Section A -- Using Submission Templates 1-7
An introduction to the submission templates that you use to construct your filings, instructions on how to install them, and tips on maintaining them.
- Section B -- Preparing Submissions Templates 1-46
How to save, validate, digitally sign, and edit your submission before you transmit to EDGAR.
- Section C -- Transmitting Submissions to EDGAR 1-55
Instructions on how to transmit your EDGAR Submissions.
- Section D -- Getting Help 1-59
Instructions on how to get assistance while using EDGAR and Modernized EDGARLink.

1.2 The Modernized EDGARLink Software Program

Modernized EDGARLink is a 32-bit based software program supported by Windows 95 version B, 98, NT, or 2000 and is designed to help you prepare and transmit an electronic filing. You download the software from our EDGAR Filing website: <https://www.edgarfiling.sec.gov> and install it on your computer as discussed in Chapter 3. When EDGAR or the submission templates are updated, you will be able to download the updated versions from the website; see Chapter 3.

1.2.1 Preparing Your Modernized EDGARLink Submission

The previous chapter explained that, before EDGAR can receive, process, and disseminate submissions electronically, filers must include filer information in Modernized EDGARLink's fields. We call the process of adding required information to a prepared submission EDGARizing. The Modernized EDGARLink software automatically inserts the required new

EDGAR Extended Forms Definition Language (XFDL) header and document tags around your submission.

In addition to adding information to your submission, Modernized EDGARLink helps you format the values correctly. For instance, in the case of a pre-effective amendment to a Form S-1, where the correct value for the Submission Type field is "S-1/A" (not "S-1" or anything else), Modernized EDGARLink recognizes the correct combinations of required information and removes much of the submission preparation burden from you.

1.2.2 Modernized EDGARLink Attributes

Specifically, the Modernized EDGARLink software helps you prepare, submit, and correct submissions by:

- Formatting your submission information using XFDL. This formatting is needed to process your submission in EDGAR. To manually create a submission in XFDL; see Chapter 7.
- Checking for formatting errors in the document and submission prior to transmitting it to us. If you validate your documents and submissions with Modernized EDGARLink software before transmitting, you significantly reduce the chance for filing suspense because of “EDGARizing” errors.
- Assisting you in troubleshooting errors. Modernized EDGARLink provides a full screen text viewer that allows you to identify errors in the submission and correct them.

Note: If there are errors in your submission document, you need to incorporate your changes and reattach your submission document.

- Modernized EDGARLink automatically compresses the filing to reduce storage space and transmission time.

1.2.3 EDGAR Filing Website Attributes:

While the new Modernized EDGARLink works in tandem with the EDGAR Filing website, the Filing website provides the following attributes:

- Accesses EDGAR’s features using the Internet or direct dial networking.
 - ◇ Provides submission transmission and template download capabilities.
 - ◇ Provides editing capabilities to your company information.
 - ◇ Provides submission notification messages.
 - ◇ Provides requested Return Copy download capabilities.
 - ◇ Allows filers to update their EDGAR Password.

1.3 Explanation of General Submission Requirements

Modernized EDGARLink builds on the Legacy EDGARLink approach to creating a submission. Modernized EDGARLink provides you with a Graphical User Interface (GUI) screen that contains fields where you enter your values. Different forms have different fields that appear or disappear depending upon which template you are submitting. Once you have entered values in the required and optional fields on the Header, Documents, Module/Segment, and Notification pages and saved your template, your submission will be ready to validate. For information on completing and transmitting your submission; see Sections 5.8 and 5.11.

1.3.1 Modernized EDGARLink Submission Preparation Map

The submission template pages for electronic filing are outlined below:

(1)	EDGARLink Main Page Filer's Access Identification Submission Header Information -----
(2)	EDGARLink Documents Page Document Header Information Attached Submission Documents -----
(3)	Notification Page Additional Notification E-Mail Addresses -----
(4)	Referenced Type 2 Module and Segment Page Referenced Type 2 Modules and Segments -----
(5) *	Fee Offset Information Page Offsetting fees information -----
(6) *	Fee and Offering Information Page Payment Method, Fees Paid, Payor Information, and Shares Information -----

Figure 5-1: Submission Requirements for Electronic Filing

Certain elements are common to all submissions.

* (5) and (6) are common only to fee bearing submissions only.

KEY:

- (1) EDGAR requires identification of the filer, regardless of the medium chosen for an electronic submission:
 - **For Internet or direct dial transmission**, you must provide the Filer CIK and CCC whether you have made your connection through the Internet or some other direct dial software
 - **For Leased Line transmission**, you must contact us for the Leased Line Specification Document

For each submission, you must supply submission and filer information (basic information for one entire submission that includes the CIK, CCC, SROS, etc.) This submission information is automatically inserted into the correct EDGAR format from the fields on the Main page. Each submission may require specific information. If required information is missing, EDGAR will suspend your submission.

- (2) You may attach multiple submission documents in ASCII, HTML, or PDF format in a single submission in addition to correspondence and cover letters.

You can also attach referenced graphics, *.jpg or *.gif, as part of your submission.

- (3) In addition to receiving submission notification messages to your primary company e-mail address, you may send submission notification messages to additional e-mail addresses listed on that page.
- (4) Reference Type 2 modules and segments, if any, by entering the module and segment information. Type 1 modules and segments are referenced in the submission document; see Section 5.5.10.
- (5) Enter any offsetting fee information. This information includes the CIK, Form Type, File Number, Filing Date, and Amount. You can include as many valid offsetting submissions as necessary.
- (6) Enter Fee and Offering Information on this page. This information Payor CIK, CCC, Payment Method, Fee Paid, and Security Type. You can add as many types as necessary.

When using Modernized EDGARLink to complete your submission and accessing EDGAR to transmit your submissions, you have the capabilities of filing multiple submissions at once using the Bulk Filing template; see Section 5.7.

1.4 Sequence of Events for Creating a Submission

This section outlines the general process of compiling your submission.

1. **Prepare** the text in ASCII/SGML, HTML, or PDF documents that you want to include in your submission using a word processing application that supports ASCII, HTML editor, or Adobe Acrobat on your PC. Create each document (10-Q, N-1, cover letter, or exhibit) in separate files. Modernized EDGARLink will combine all documents into one submission and add all necessary information needed for processing.

NOTE: Hints to help create a text file:

Your text cannot have more than 80 characters on a line. To help your text stay within the designated area, type your information using the Courier or Courier New, font size 12. Make the margins at least 1 inch on the right and left.

If you have a table, EDGAR will allow you to have lines up to 132 characters on a line if you add the <TABLE>, <S>, <C>, and </TABLE> tags. See Section 4.13. Change the paper orientation to landscape and make the margins very small (.25). You must still remain within the EDGAR limit of 132 characters.

2. **Save (or convert)** your documents to ASCII text files. Some conversion types are: MS-DOS text with line breaks, ASCII Dos Text, and MS-DOS text with Layout. See Section 5.4.1 for naming your file.
3. **Create** your submission by opening the template and entering information in the fields on the Main Page first.

Add your previously saved document/s. Click on the Documents button to go to the Documents page. Select Add Document, then select Attach and find the file. Select Open and Done. Do this for each document within the submission. Your file name/s should appear under the File Name heading. Be sure to add the document type in the Type field.

If you would like to have additional Internet notification that your filing was accepted or suspended, click on the Notification button. Add any Internet addresses to which you want the message sent.

There may be some situations that require you to move your file off the network drive in order to attach it to your template. Also, be aware that renaming a file on a network server at times may not be allowed.

4. **Review** your submission documents by using the View Document button on the Document page.
5. **Check and Correct** errors using the Document and/or Submission Validation, Section 5.9. Modernized EDGARLink displays the errors and tells you where they are in your submission. Make changes and reattach your document, if necessary.

Modernized EDGARLink performs basic error checks on the information needed to process your submission. If no errors are found, you can transmit your submission to us. If you have errors, EDGAR will not accept your submission.

We encourage you to use Modernized EDGARLink's error-checking capability and/or transmit a test submission to pre-validate your submission.

6. **Save** the template with the attached file. Click on the Save icon (the diskette) and give your file a name; EDGARLink will automatically give it an .XFD extension. When this file is correct you can send it to the SEC.

7. **Send** your filing to us using your chosen method. Refer to the following chapters for specific procedures:
 - Chapter 5, Section 5.11 for transmitting using the Internet or direct dial- Go to the EDGAR Filing website and select Transmit. You can send a test or live file.
 - Leased Line Specification Document for Leased Line transmission.
8. **Check** to see if the file was accepted by going to **Retrieve/Edit Data** (on the Home Page of the EDGAR Filing website) and select Submission Information. Perform the query and view the status of your submission.

1.4.1 Naming Conventions

In Modernized EDGARLink, you must follow certain file name rules. All document file names must be lower case and no longer than thirty-two (32) characters in length. The names must start with a letter (a-z) and may contain numbers (0-9) with no spaces. File names may contain one period (.), one hyphen (-), and one underscore (_) character and must end with ***.htm**, ***.txt**, ***.pdf**, ***.fil**, ***.jpg**, or ***.gif** extensions. EDGARLink will not allow you to add an improperly named file. We recommend that you give the new file a distinctive name:

- **r10q-630.txt** (the file saved in ASCII)
- **r10q-630.htm** (the same file saved in HTML format)
- **r10q-630.pdf** (the same file converted to PDF format)

For Types 1 and 2 modules and segments, the filenames and module or segment names must be unique for each of these submission parts.

SECTION A -- Using Submission Templates

1.5 Modernized EDGARLink Submission Templates

Modernized EDGARLink uses submission templates to prepare your submission for EDGAR. As you enter information into the different fields, it is converted into the new EDGAR format. This section walks you through the process of preparing your submission using the Modernized EDGARLink software.

1.5.1 Submission Template Overview

On the Filing website, (<https://www.edgarfiling.sec.gov>), you can locate the different templates you need to download to create a submission. Once you have downloaded a template, as described in Chapter 3, you should save the template using a unique name, i.e., **r10q1099.xfd**, enter your submission information, attach your submission documents, save, validate, and close your template. You can then transmit the completed submission to EDGAR. The process of creating a submission is contained in this section.

Note: If you do not enter an extension, Modernized EDGARLink inserts the **.xfd** extension to your filename.

There are six different submission templates that cover all the submissions you can transmit to EDGAR. There are special templates for Correspondence, Modules and Segments, and Bulk Filings. With all the different types of templates available, you will notice that Modernized EDGARLink works similarly no matter which template you are filling out. To conserve space in this manual, we walk you through completing one template. Because the templates are similar, you can use these steps whether you are compiling correspondence, an annual 10-K, or submitting segments.

1.5.2 Using Submission Templates

Once you have logged into EDGAR and downloaded your blank template, you should save the blank template to your computer for two reasons:

1. You can use the template later to fill out submission information for another submission type. Submission templates 1, 2, and 3 support a vast number of submission types; you can use one template to prepare many different types of submissions.

For example, if you need to submit a 10-Q, you would download Template 3. If you save the template before you enter your 10-Q information, when you need to submit

an 8-K, you can open the blank template and begin entering your 8-K information. Otherwise you would need to delete 10-Q information and detach the documents.

When you change submission types in EDGARLink, you are prompted whether or not you want to delete existing information. If you answer "Yes," all currently entered information and attached documents are discarded. If you answer "No," all currently entered information and attached documents will be preserved. Information entered in fields that do not appear for the new submission type will not be deleted and will be transmitted with your submission and you may receive a submission warning during processing.

If you changed from a fee-bearing submission type to a non fee-bearing submission type, all fee information will be deleted. For more information see Section 5.5.5.4

2. If you are submitting the same submission type, it may save you time by editing the previous submission without having to recreate the submission from scratch. You may need to replace, or delete submission documents; see Section 5.5.8.

If you save every blank template you download prior to entering your submission information, you save time by not having to access the Filing website and downloading forms you already have stored on your computer. Additionally, if you save the completed forms as a unique name, **r10q99.xfd**, you will only have to edit some of the information and attach or replace a different document the next time you submit that submission type. For detailed instructions on saving your templates; see Section 5.8.

Note: If you do not enter an extension, Modernized EDGARLink inserts the **.xfd** extension to your filename.

1.5.3 Downloading Submission Templates

After you have downloaded Modernized EDGARLink and installed it on your system (see Chapter 3) you are ready to download a template and create a submission. To download the submission type you want to transmit:

1. Access the Filing website: (<https://www.edgarfiling.sec.gov>) and login; see Chapter 3.
2. Click on Submission Templates.
3. When the Submission Template Download Options page appears, scroll through the Submission Types field and locate the submission type you are submitting.

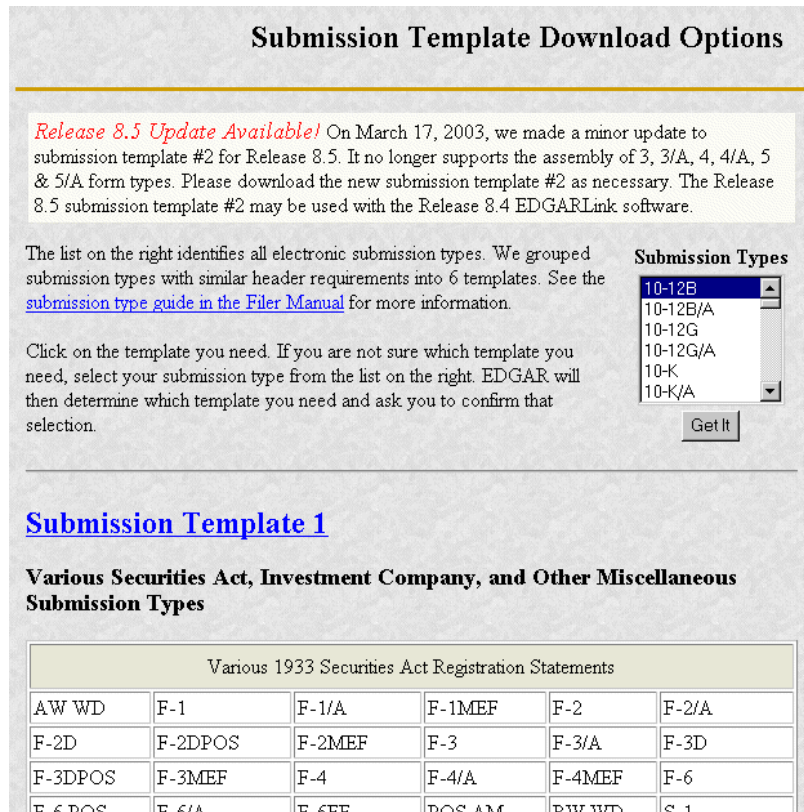


Figure 5-2: Submission Template Download Options Page

4. Click on the Submission Type, and click on the [Get It] button.
5. The Submission Template Download Confirmation page appears. Click on Download Template.

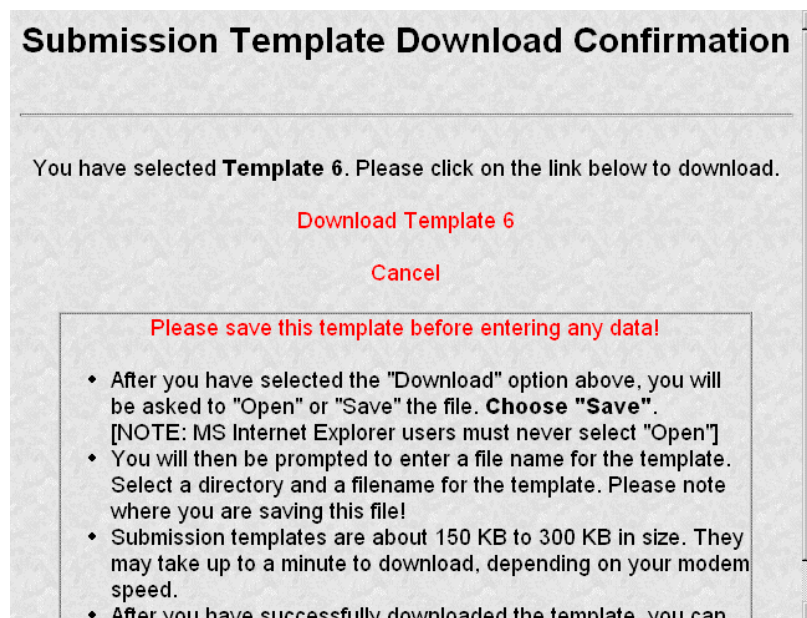


Figure 5-3: Submission Template Download Confirmation Page

If you have your browser set to accept cookies, EDGAR will inform you whether or not you already have the template downloaded. If you have already downloaded the template:

- Click on Cancel.

It is advised that you save the blank template before you start working on your submission. Once you have completed your submission, you should save this template using a unique name that identifies the submission type, i.e., **r10k600.xfd**. Then when you need to update your filing, you can open the previous template, edit the information in Modernized EDGARLink and submit the new filing.

Note: If you do not enter an extension, Modernized EDGARLink inserts the **.xfd** extension to your filename.

If you canceled the template download because you already have it, you should open the blank template that you saved originally, select your submission type, then save the template using another unique name that identifies that particular submission.

1.5.4 Opening Submission Templates

Once you have downloaded and installed the Modernized EDGARLink software and downloaded the submission template you need, open the template in EDGARLink:

1. Double click on the Template Viewer icon on your desktop.
2. Open the location where you saved your template in the Open Form window.
3. Double click on the template you want to open.

At this time you should save the blank submission template before you begin entering your submission information:

4. To save the blank template, click on the Save Form icon on the upper left corner of the form template window (the diskette).

EDGARLink warns you that you have invalid data in the submission template; click the [Yes] button. This warning appears because you have not yet entered data in any of the required fields.

5. Enter a unique name in the File Name field, e.g., **r10q99.xfd**.
6. Click on the [Save] button.

Note: If you do not enter an extension, Modernized EDGARLink inserts the **.xfd** extension to your filename.

1.5.5 Submission Template Structure

The Submission Template is broken down into sections, called blocks; see Figure 5-2. The top block contains two fields that display the filer's CIK and the submission type. This information automatically appears once you enter it on the Main page. These fields are read-only which means you cannot edit the information displayed in them. You must edit the fields on the main page to change this information. In this block there are buttons that open the different pages you

need to create your submission and other buttons that access the Filing website, Submission Validation, and Modernized EDGARLink Help. The lower block contains fields where you enter submission information. As discussed in Chapter 3, some of these fields are required, and some are optional. As you enter information in these fields, you are creating your submission. In this chapter we discuss in general terms the process of submission preparation which includes all the different types of documents you can transmit: correspondence, cover letters, and exhibits. Appendix B contains sample submission types.

The screenshot shows the 'Submission Template #1' main page. At the top, there is a navigation bar with buttons for 'EDGAR WEB SITE', 'SUBMISSION VALIDATION', 'DOCUMENTS', 'NOTIFICATIONS', 'MODULE/SEGMENT', and 'HELP'. Below this, the page is divided into several sections:

- Signature Section:** Includes a 'Signature Button', 'LIVE TEST' status indicators, 'Live/Test Filing?' with a 'Yes' checkbox, and 'Return Copy' with a checkbox.
- Submission Contact Section:** Includes a 'Name' field, 'Phone Number' field, and an 'SRQS' dropdown menu with an 'Add' button.
- Filer Information Section:** Includes 'Filer CIK' and 'Filer CCC' fields, 'Co-Reg CIK' and 'Co-Reg CCC' fields, and an 'Add CoRegistrant' button.
- Footer Section:** Includes a checkbox for 'Is this an electronic copy of an official filing submitted in paper format?' with a 'YES' label.

Figure 5-4: Submission Template Main Page

1.5.5.1 Template Menu Buttons

The Modernized EDGARLink submission templates are easily navigated using the buttons displayed in the upper block of the window:

- Documents
- Notifications
- Module/Segment
- Fee Offsets (appears on fee bearing form types only)
- Offering/Fees (appears on fee bearing form types only)

The first three buttons appear when you open the template. The later two appear only after you have selected a fee bearing form type. In Modernized EDGARLink there are six working pages,

the Main Header, Attached Documents List, Notification Information, Referenced Module/Segment List, Fee and Offering Information, and Fee Offset Information. A button with [Main Page] appears when you are working on one of the other screens. There are three additional buttons that perform other functions:

- Submission Validation
- EDGAR Web Site
- Help

The [Submission Validation] button activates the Modernized EDGARLink submission checker. This checker informs you if you have invalid data entered in your submission.

The [EDGAR Web Site] button brings up the EDGAR Filing website Login page. This page gives you access to EDGAR functions such as Filer News, Downloads, and Support menu options. See Chapter 3 for more information on the Filing website Home page.

The [Help] button activates the help functions for Modernized EDGARLink. If you need help filling out one of the templates, you can access the help files to assist you in the process.

1.5.5.2 EDGARLink Tool Bar

The tool bar located at the top of the Modernized EDGARLink window helps you perform basic functions like save, open, and set EDGARLink preferences. The following list displays the buttons and explains what function the button performs:



The Open Form button opens another submission template.



The Save Form button saves the current submission template. This saves your template fields and attached documents into one file. EDGARLink will put an .xfd extension, and this is the file you will transmit to the SEC.



The Print button prints all the submission template windows, windows with and without information entered:

- You will print the fields and the visible text they contain.
- Submission documents will not be printed. For more information on printing submission documents; see Section 5.5.8.8.



The Preferences button opens the EDGARLink preferences window.



The Check Spelling button checks the spelling of the value in the selected text field. It is only available when a writable text field has been selected.



The Check All Spelling on Page button checks the spelling of the values in all writable text fields on the current page.



The Help Mode button activates the cursor help text boxes:

- If you click on this button you turn on the cursor help and intuitive text boxes appear when you hold the mouse over a field.
- To turn the help off, click the button again.



The Viewer Help button opens a window displaying general help for the viewer.

1.5.5.3 Modernized EDGARLink Template Forms

While you are using Modernized EDGARLink, notice how the submission fields are displayed in the window. Sometimes the whole submission field may not fit into the window, so you may have to scroll to complete some submission fields. When you look at the fields, notice that some of these fields are mandatory (dark or shaded), some are optional (white or blank). If the mandatory fields are filled out incorrectly, your submission will be suspended and you will need to edit and transmit your submission again. The white fields are not required. However, we do ask that you provide any relevant information.

As you are looking at the submission template, there are certain fields that appear with all templates and some fields that disappear. Some of the fields common to all templates are the Submission Type, Filer CIK, CCC, Submission Contact, and SROS. To enter information in any field in the template, click a field and enter the information by using your keyboard. Some fields have a pick list, so you do not need to enter information. You can scroll through the list and click on the entry you want to appear in the field.

Modernized EDGARLink checks the entry of each field for format and length. If you enter data incorrectly, the field turns red and your cursor help is activated for that field.

Some fields do not require input; they read information that has already been entered. For instance, on the Documents page, there is a Document Count field that automatically updates when you attach submission documents. Modernized EDGARLink counts the number of documents and inserts that number in this field.

Some information is not entered in fields. On the forms these are called radio buttons and check boxes. These types of fields insert a condition. For example, the Documents page contains a Validate check box. While you are attaching the documents, you can have EDGAR validate certain document(s) by activating the check boxes next to the document; see Section 5.9.2.

1.5.5.4 Entering Template Information

When you begin your submission using Modernized EDGARLink there are fields where you enter information that is recorded in your submission. Entering information in the fields is as easy as typing on a word processing application:

1. Click in the field using your mouse.
2. Use your keyboard to enter information.

You can use your mouse to move from field to field. You can also use the [Tab] key to move your cursor to the next field.

Note: In Modernized EDGARLink it doesn't matter in which order you enter your fields, or on which page you start, because you can save the template and return to it later; however, all required fields must be filled out before you transmit the submission.

Modernized EDGARLink allows you to enter any type of information via a keyboard: numbers, letters, or special characters. Modernized EDGARLink checks the validity of the value. For example, your CCC is eight characters long and must contain at least one number, one letter, and one special character, @, #, \$, or *. If you enter your CCC incorrectly (doesn't conform to these rules), the field turns red and you cannot complete the processing of your submission until you correct the entry.

Some fields contain pick lists that display when you click on the down arrow on the right hand border. When the list appears, click on the option you want to choose for that field. Other fields automatically format your entry. For instance when you enter information in the Phone Number field under the Submission Contact, hyphens are automatically placed between the first, second, and third sets of numbers. The Period field automatically converts dates to the correct EDGAR mm-dd-yyyy format.

Check boxes allow you to tell Modernized EDGARLink that you want to activate a function or validate a submission document. To turn a check box on, click it once. A check appears in the box. If you want to turn the check box off, click it again, and the check disappears.

Radio buttons work similarly to check boxes, but a radio button informs EDGAR of a condition. When you use the Live/Test Filing radio button, you are telling EDGAR what type of submission you are filing. **The default for this button is Live. In order to submit a test filing, you need to change the Live radio button to the Test radio button.** To change the filing to a Test filing, click once on the Test radio button. You can also send a filing using the Transmit a Test Filing; see Section 5.11.4.1.

Table 5-1 contains a list of all the fields available on the Main page for all submission type templates. You may only see some of these fields depending upon the submission type you are entering.

Table 5-1: Information Fields Available on Main Page

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
1	Submission File Name*	q1_10k.xfd	Name of the submission type file (*.xfd).
2	Submission Type*	10-Q	Name of the submission type.
3	Filer CIK*	1234567890	Your SEC-supplied CIK. This field allows up to 10 characters.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
4	Submission Type	10-Q	Type of submission you are filing.
5	Test or Live	Radio Button	Marks a submission to be treated as a test or live filing. Unless the submission is marked as TEST, or is submitted under the EDGARLink option "Send a Test Filing", the filing will be treated by EDGAR as a LIVE filing and, if accepted, be disseminated. Submit live filings in live mode if using EDGARLink. We cannot change a test submission into a live submission, nor can we change a live submission into a test submission.
6	Return Copy	Check Box	Requests Return Copy of the filing as we receive it. Copies of accepted filings are stored on the EDGAR Filing website for seven (7) business days for you to download.
7	SROS	AMEX	Identifies one or more stock exchanges or other self-regulatory organizations on which the issuer's securities are listed or traded. If none applies, enter the value "NONE".
8	Submission Contact	Label	Marks the area of the submission contact information.
8a	Name	A. Jones This field is not required, however we recommend that you enter a value.	Identifies a person to contact if there are questions about the submission. This field allows up to 30 characters.
8b	Phone	202-555-1111 This field is not required, however we recommend that you enter a value.	Phone number of the contact person; you must include an area code. This field allows up to 20 characters.
9	Filer CIK	1234567890	Your SEC-supplied CIK. This field allows up to 10 characters. Note: In those instances where a single filing is being made on behalf of more than one person or entity, you must enter separate filer information for each such entity or fill in the Group Members field, depending upon the filing being made. See Chapter 5 for more information on co-registrants.
Note: This field is necessary for all forms except Form 144, in which case it is called the Reporting Owner Information field.			

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
10	Filer CCC	x21234@1	Your CCC (8 characters, at least one of which must be a numeral and at least one must be @, #, \$, or *). It is case-sensitive.
11	File Number	333-00000-1111	SEC-supplied file number required for Confirming Copy submissions, some amendments, and other specific submission types. The field is up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen.
12	Co-Registrant	Label	These fields are required for submissions with more than one registrant. Your file will be suspended by EDGAR if you include more than 196 co-registrants.
12a	Co-Registrant CIK	1234567890	The SEC-supplied CIK for a registrant associated with this submission.
12b	Co-Registrant CCC	x21234@1	The CCC for a registrant associated with this submission. (8 characters, at least one of which must be a numeral and at least one must be @, #, \$, or *). It is case-sensitive.
12c	Co-Registrant File Number	333-00000-1111	SEC-supplied file number. Required for amendments to 1933 Act registration statements and with specific form types. This field allows up to 17 characters. When adding a new co-registrant to an amendment, you must type "New" in the File Number field of the new co-registrant.
12d	Co-Registrant Form Type	S-3/A	Used to specify a different form type for a co-registrant filing, or to indicate a combination filing.
13	Reporting Owner Information	Label	Marks the beginning of reporting owner identification and must be followed by the CIK and CCC.
Note: This group replaces the Filer CIK/CCC for Form 144.			
13a	CIK	1234567890	SEC-supplied reporting owner's CIK. This field allows up to 10 characters.
13b	CCC	x21234@1	Reporting owner's CCC (8 characters, at least one of which must be a numeral, and at least one must be @, #, \$, or *; case-sensitive).
13c	Relationship	DIRECTOR	Identifies relationship of the reporting owner to the subject company.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
14	Period	12-31-2000 or 12 31 2000 or DEC 31 2000 or 31 DEC 2000 or Dec 31 2000 or 12/31/00	End date of report or period of filing; preferred order is month, day, and year (i.e., mmddyyyy) and EDGAR will convert your input to this format. Months should be abbreviated using the first three letters only (i.e., Apr or JAN). This field is also used for proxy meeting dates (field up to 20 characters; use hyphen, slash, or space to separate numbers). Unless otherwise specified, future dates for most form types will be flagged as errors. Refer to Appendix C for information regarding which forms will allow you to use future dates in the Period field.
15	Act	33 40 or 33 40	For certain filings by investment companies, the field identifies Act or Acts when the form type may be filed under more than one Act. Valid values when required are 33 and/or 40. If both apply, use the entry with both Acts.
16	Delaying Amendment	Check Box	Indicates that submission includes a delaying amendment.
17	References 429	333-00000	Refers to 1933 Act Registration Statements updated pursuant to Rule 429. The value represents the file number of the prior registration statement. If more than one applies, repeat the field for each value. This field allows up to 17 characters.
18	Reference 462b	333-00000	Identifies the 1933 Act file number associated with the prior effective registration statement for the same offering pursuant to Securities Act Rule 462(b). This field allows up to 17 characters.
19	Subject Company	Label	Marks the area of subject company information fields.
19a	CIK	1234567890	Identification of the subject company. This field allows up to 10 characters.
19b	IRS Number	22-7777777	Subject company's IRS employer identification code. The IRS number usually appears on the cover page of a Form 10-K (field 9 characters plus an optional hyphen; EDGARLink displays a hyphen with this tag).
19c	Name	Small Co. Ltd.	Name of the subject company. This field allows up to 60 characters.
19d	File Number	005-00000	SEC file number used under subject company for confirming copies and other specific submission types. This field allows up to 17 characters.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
20	Items	1 5 7	Identifies each item declared in an 8-K filing (e.g., Items 1, 5, and 7). If more than one applies, repeat the field for each value. See listing of tag values and definitions in Appendix C (field is one character for each entry). Item 8 Change in Fiscal Year requires you to enter the new Fiscal Year end date (mm/dd) in the Fiscal Year field. Item 9's description has been changed to "Regulation FD Disclosure".
20a	Fiscal Year	12/31 05/31	Identifies the new Company fiscal year end date mm/dd format. This field allows up to 5 characters).
21	Serial	Check Box	Used when an offering is made from an effective shelf registration statement and the offering relates to interests in a separate legal entity, such as a trust or partnership, that is distinct from the registrant. Used when applicable to submissions of form type 424B1, 424B2, 424B3, 424B4, 424B5, or 424B7. This will initiate the generation of a new CIK for the serial company created by this filing.
22	Confirming Copy	Check Box	A confirming copy is not an official filing. This tag should be used only when the official filing was previously made on paper. When a confirming copy is sent, the File Number field is visible and mandatory for non-subject company filings. For subject company filings, the File Number field is mandatory and is located under the Subject Company label. If you are using EDGARLink, the field automatically appears when you activate the Confirming Copy check box.
23	Group Members	John Smith Jane Doe	Identifies list of group member names or joint filers. Used with Williams Act filings when there is more than one member of a Williams Act group or where there are joint filers. The list should exclude the entity identified in the filer tags (there is only one filer). Each name must appear in a separate field.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
24	Effectiveness Date	10-15-2000 or 10/15/2000 or 10 15 2000 or 15 Oct 2000 or 10/15/00 or OCT 15 2000	Filer requested effectiveness date that applies to all co-registrants in a co-registrant filing for certain Investment Company filings. Preferred order is month, day, and year, i.e., mmddyyyy. EDGAR will convert your input. This field allows up to 20 characters; use hyphen, slash, or space to separate numbers.
25	Depository	International Financial Corporation	Identifies the bank foreign filers deposited SEC filing fees. This field allows up to 50 characters.

*These fields are read-only. You do not need to enter information EDGARLink as automatically fills these fields.

1.5.6 Completing Submission Templates

Once you open the submission template, you can begin entering submission information. On the Main page, you are required to fill out the Submission Type, Filer CIK, Filer CCC, and SROS fields:

1. Click on the Submission Type field, and enter the submission type.
 - If you click on the down arrow in that field, the entire list of submission types will be displayed.
 - Use the down arrow key on your keyboard to scroll through the Submission Types in the template.
2. Click in the Filer CIK field and enter your CIK. You don't need to enter the leading zeros (0); Modernized EDGARLink automatically inserts them before the number you enter.
3. Click in the CCC field and enter your CCC. If there are any Co-Registrants, add their CIK and CCC. If there is more than one co-registrant, click on the [Add CoReg] button. If there are more co-registrant CIK and CCC fields than you need, only use the number you need. When processing your submission, EDGAR ignores all extra empty fields.
4. Click in the SROS field and enter your Self-Regulatory Organization. If none, select "none."

Depending upon the submission type you are preparing, you may have completed all the required fields for that template. Some templates require other fields. For a list of the submission type samples; see Appendix B.

When you change submission types in EDGARLink, you are prompted whether or not you want to clear entered information. If you answer "Yes," all currently entered information and attached

documents are discarded. If you answer "No," all currently entered information and attached documents are preserved. Information entered in fields that do not appear for the new submission type will not be deleted and will be transmitted with your submission and you may receive a submission warning during processing. If you changed from a fee-bearing submission type to a non fee-bearing submission type, all fee information will be deleted.

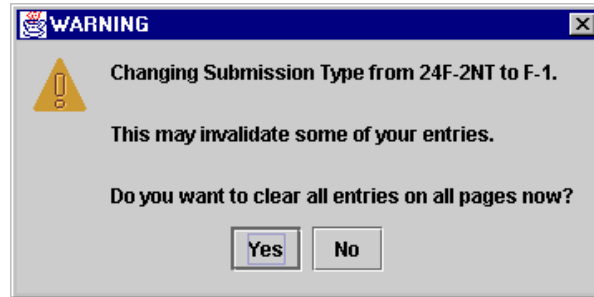


Figure 5-5: Change Submission Form Type Warning

1.5.7 Documents List Page Overview

The Documents page will list your documents after you attach them, and is designed similarly to the Main page, in that there are fields, check boxes, and buttons that assist you in entering descriptions about your documents, validating your documents, and navigating from one screen to another.

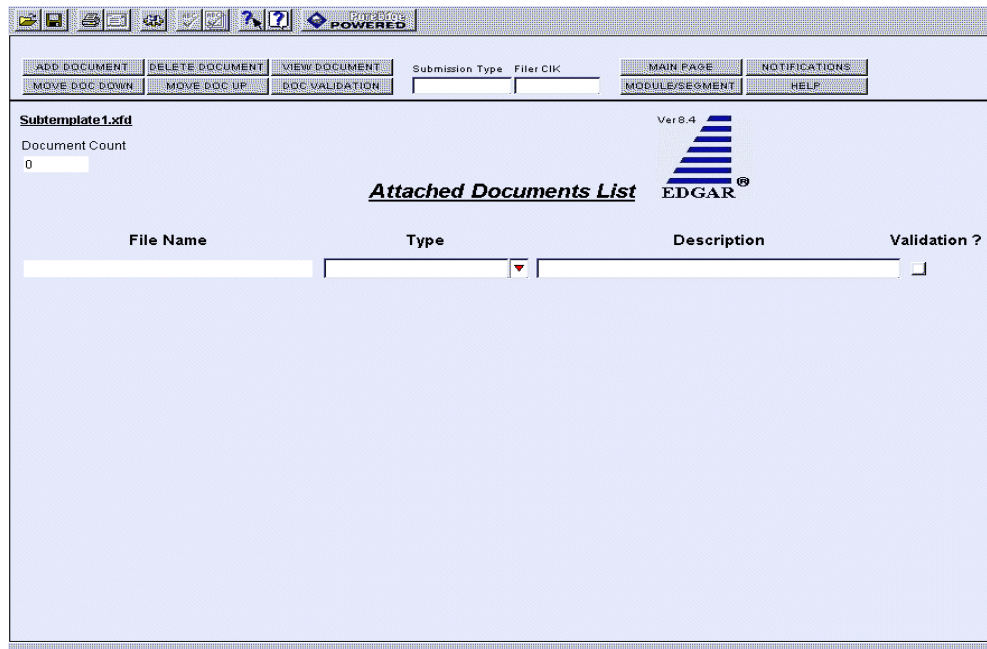


Figure 5-6: Attached Documents List Page

1.5.7.1 Documents Page Fields

On the Documents page, there are three fields. The first field, File Name, is automatically entered when you attach a document; see Section 5.5.8.1. The next field is the Type field. This field provides you with a list of document types you can attach such as: Cover, Correspondence, Graphic, EU-1, NASA document, and exhibits. The third field, which is optional, is the Description field. You can enter a description up to 255 characters in length. You can attach as many documents as you would like; see Section 5.5.8.2. Corresponding with each attached document is a Validate check box, which informs Modernized EDGARLink to validate the attached document for formatting errors; see Section 5.9.2.

Above the document fields is the Document Count field. This field automatically inserts the number of submission documents you attach to the submission. Modernized EDGARLink automatically calculates these numbers based on the number of submission documents you attach. For more information on attaching submission documents; see Section 5.5.8.1.

Table 5-2 lists all the fields available on the Documents List page.

Table 5-2: Information Fields Available on Documents Page

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
26	Document Count **	1	Number of documents included in the submission.
27	File Name**	r10q99.txt	The file name of the document you attach. The file name is automatically inserted from the Attach window.
28	File Name* **	Opinion.txt	The file name of the document you attach. The file name is automatically inserted from the Attach window.
29	Module or Segment Name*	Opinion 1	The name of the module or segment currently stored on EDGAR.
30	Master Segment CIK*	1234567890	The CIK of the filer for the master segment, the submission you are attaching the segment to.
31	Type	10-Q	Indicates to EDGAR the type of document being attached. This field assists EDGAR in keeping public and non-public documents separated.
32	Description	2000 Quarterly Report	Is not a required field. We do ask that you describe the document, graphic, or exhibit you are attaching. This field allows 255 characters maximum.
33	Validation	Check Box	Indicates whether you want Modernized EDGARLink to validate a document.

* These fields appear in the Module/Segment submission template only.

** These fields are read-only: you do not need to enter information. EDGARLink automatically fills these fields.

Type 1 and 2 modules and segments must have unique file names and unique module and segment names.

Note: When you assemble a submission that includes multiple documents, i.e., correspondence, cover letter, etc., EDGARLink updates the File Name fields automatically when you attach additional documents. When you incorporate segments and modules, these values represent the number of documents that will be contained in the submission after final assembly.

1.5.8 Submission Documents

In the previous chapter, we discussed preparing the documents that you are including in your submission. The documents supported include: ASCII, HTML, PDF, and *.jpg/*.gif graphics only. In text documents, lines cannot be more than 80 characters wide, unless in a table that is no more than 132 characters wide, and no special characters. When you prepare your documents using Modernized EDGARLink, you no longer include Header or Document tags. Modernized EDGARLink automatically takes care of that for you. For more information on document preparation; see Chapter 4.

Modernized EDGARLink does not support the preparation of N-SAR documents at this time. You are still required to use the N-SAR DOS version to create N-SAR documents (**answer.fil**). There is, however, a submission template, Submission Template Number 3, that allows you to assemble N-SAR submissions and attach N-SAR documents.

- For HTML document support, see Chapter 9.
- For PDF document support, see Appendix I.

Notes:

- (1) A submission may include a maximum of 612 documents in the following combinations:
 - At least one (1) primary submission document
 - Up to ten (10) cover letters
 - Up to one hundred (100) correspondence documents
 - Up to five hundred (500) exhibits/graphics files
 - One (1) EU-1
- (2) If you change a submission type on a previously completed submission template, you have a choice to clear all field entries. If you choose not to clear all fields, the attached documents will not be removed..

1.5.8.1 Attaching a Document

Once you have prepared your submission document, correspondence, or cover letter, you can include it in your submission by using Modernized EDGARLink. This procedure assumes you have a submission template open and a submission document prepared:

1. Click on the [Documents] button.
2. The Document page appears, Figure 5-6.
3. Click on the [Add Document] button.
4. Modernized EDGARLink displays the Attachments window, Figure 5-7.

Since EDGARLink Release 8.0 it is easier to attach multiple documents to a submission since the user can select multiple files in the browser window before selecting the [Done] button.

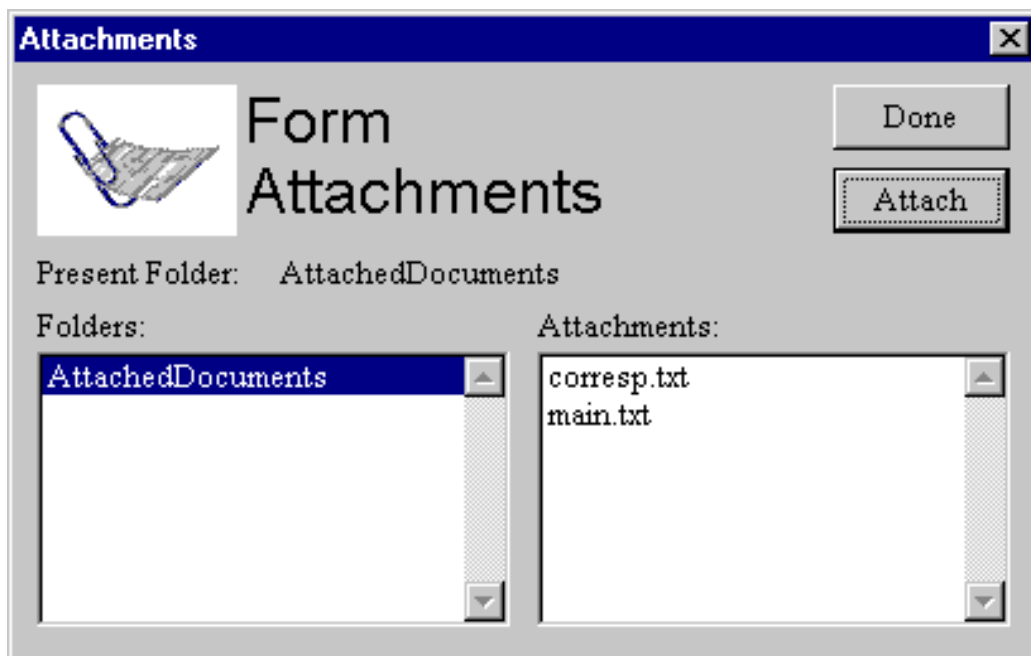


Figure 5-7: Attachments Window

The Attachment window displays a list of documents attached to your submission.

5. Click on the [Attachment] button. The Attach File window appears, Figure 5-8. Open the location of your documents using the Look In: field:

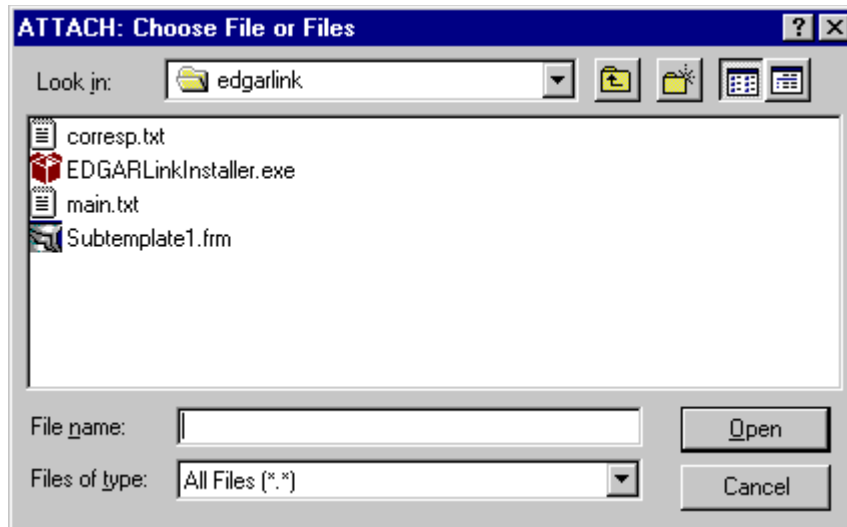


Figure 5-8: Attach File: Choose the File Window

- Click on the down button in the right hand side of the field.
 - Select the folder you want to open by clicking on it.
 - The folder structure appears in the window with the subdirectories and files. Double click on the subdirectory folders until your submission file appears.
6. Click once on the file you want to attach; it could be a document, graphic, N-SAR, or PDF file.
 7. Click on the [Open] button. The file you select appears in the Attachments list.
 8. Click on the [Done] button to return to the Attach Documents List page.

1.5.8.2 Attaching Multiple Documents

While creating a submission, there are occasions where you will attach more than one document, for instance, a cover letter, correspondence, a revised submission document, and a PDF version of your submission document. In order for EDGAR to divide documents into public and private documents, each of these documents should be listed individually on the Attach Document List field rather than compiled into one document. To attach multiple documents, follow the same procedures as attaching a single document. This creates additional lines in the document list:

- Press the [Shift] key to select a list of documents.
- Press the [Ctrl] key to select more than one document in a list.

1.5.8.3 Organizing Documents

Modernized EDGARLink has added a new feature on the Document page. After you attach your documents and the file names appear in the Name field, you can organize the document names on the Document page. EDGARLink has two additional buttons on the Document page: [Move Document Up] and [Move Document Down].

To move a document up the list:

1. Select the document you want to move by highlighting the Name field.
2. Click on the [Move Document Up] button.

To move a document down the list:

1. Select the document you want to move by highlighting the Name field.
2. Click on the [Move Document Down] button.

Note: This organization function only moves the documents until they are either at the top or bottom of the list.

1.5.8.4 Correcting a Document

If errors are found after validation is performed, Modernized EDGARLink displays the errors in the document view window. To ensure your changes are reflected in future submissions, you should use the original application (e.g., word processor) to correct the errors, save the document, and re-attach your submission documents; see Section 5.5.8.6.

1.5.8.5 Removing a Document

As you are compiling your submission, you may need to detach or delete a document from your submission. The process to remove a document from your submission is as easy as attaching a document:

1. Click on the [Delete Document] button.
2. The Attachments window appears. Select the document you want to delete by clicking on it.
3. Click on the [Remove] button.

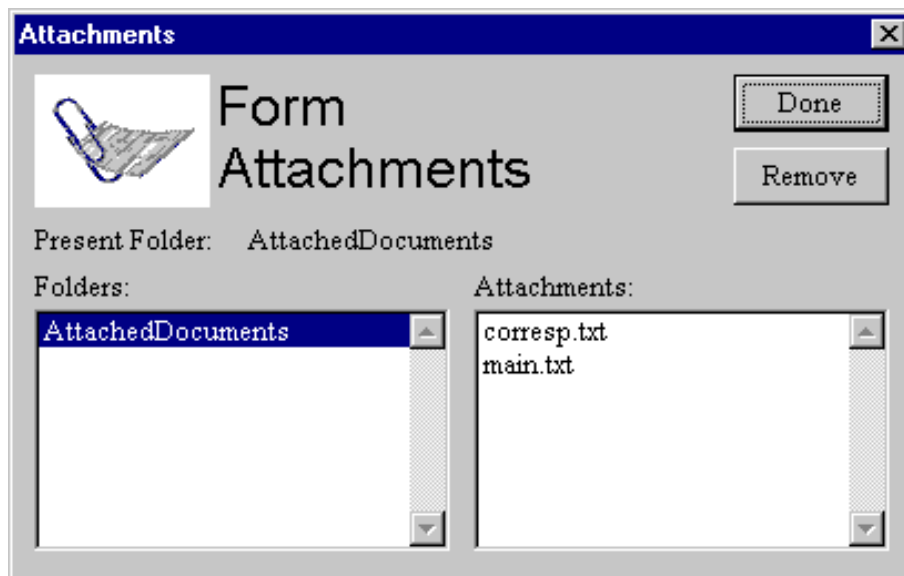


Figure 5-9: Remove Attachments Window

Modernized EDGARLink prompts you to confirm that you want to remove your document, Figure 5-10, then removes the document from your submission. You can use this process if the file contains errors when you validate your document.

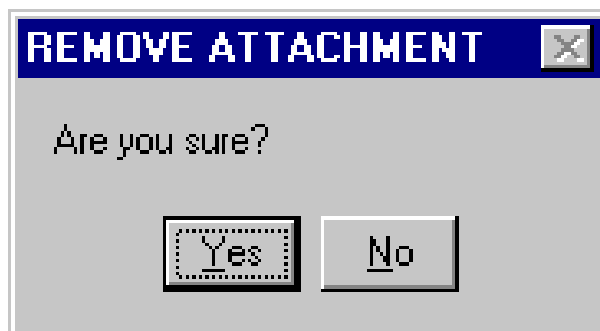


Figure 5-10: Remove Attachment Confirm Window

1.5.8.6 Replacing a Document

Rather than removing an incorrect document, you can re-attach a corrected version of the document with the same name:

1. Click on the [Add Document] button.
2. Click on the [Attach] button.
3. Choose the corrected submission document and click on the [Open] button.
4. Modernized EDGARLink warns you that the document is already attached, and asks if you would like to replace it?
5. Click on the [Yes] button if you want to replace it.

Modernized EDGARLink then replaces the document in your submission.

1.5.8.7 Viewing a Document

Once you have attached a document, you may want to view the document's text:

1. Click on the [View Document] button.

The attached document appears. From here you can review your document by scrolling through it or printing a copy.

To return to your submission template close the viewer window.

If you have multiple documents attached in your submission, you will have to choose which documents you want to view:

1. The Attachments window appears when you click on the [View Document] button.
2. Click the document you want to view.
3. Click the [Display] button.

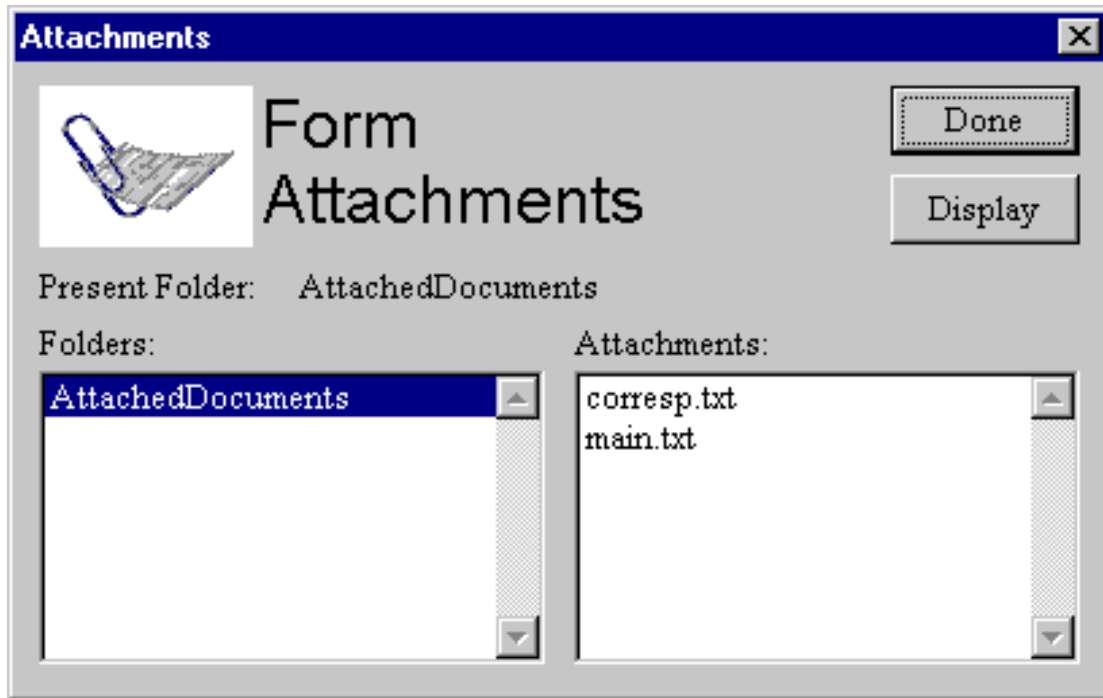


Figure 5-11: View Document Window

The document you selected is displayed. Close the viewer window to return to your submission template.

1.5.8.8 Printing Documents

Before you transmit your submission, you might want to print your submission document. You can do this using Modernized EDGARLink:

1. Display your submission document, as described above.
2. When your document appears in an application window, use the application's print feature to send your document to your printer.

1.5.9 Notification

Modernized EDGARLink allows you to notify multiple addresses of the status of your EDGAR submission. You can add these additional addresses on the Notification Information page. They will receive acceptance/suspense messages for both Live and Test filings.

Note: You can download the requested Return Copy from the Filing website.

Submission Type Filer CIK MAIN PAGE DOCUMENTS
 MODULE/SEGMENT HELP

Subtemplate1.xfd Ver 8.4

Notification Information

Notify via Filing website Only? YES

Internet Notification Address:

Add

EDGAR®

Figure 5-12: Notification Information Page

If you need to change your default notification address, you can change it on the Filing website using the Company Information page; see Chapter 6.

For requested Return Copy information, see Chapter 6.

Table 5-3 contains the fields available on the Notification page.

Table 5-3: Information Fields Available on Notification Page

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
34	Internet Notification Address	Jsmith@xyz.com	Identifies Internet User IDs that are to receive submission acceptance or suspense messages. Cannot be used to request Return Copies. This field must be in standard Internet address format, including exactly one "@" character and all necessary "." characters; only EDGAR acceptable characters are allowed in the address; each address may be up to eighty (80) characters long.
35	Notify via Filing website Only	Check Box	For a filer who only wants to download their notifications from the Filing website. This is suggested if you are transmitting a filing after 5:30 p.m.

1.5.9.1 Adding Notification Addresses

Place your additional notification e-mail addresses on the Notification Information page:

1. From your open submission, click on the [Notifications] button.
2. The Notification Information page appears, Figure 5-12.
3. If there are additional Internet e-mail addresses, enter them in the Internet Notification Address field.

Additional Options:

If there are additional Internet e-mail addresses that you want to enter click on the [Add] button. You are allowed to add as many e-mail addresses as you would like.

1.5.10 Module and Segment Referencing

When you reference Type 1 modules and segments (partial documents) in your submission, you should make reference inside your submission document to a Type 1 module or segment currently residing on the EDGAR system.

Type 1 and 2 modules and segments should have unique filenames and module and segment names.

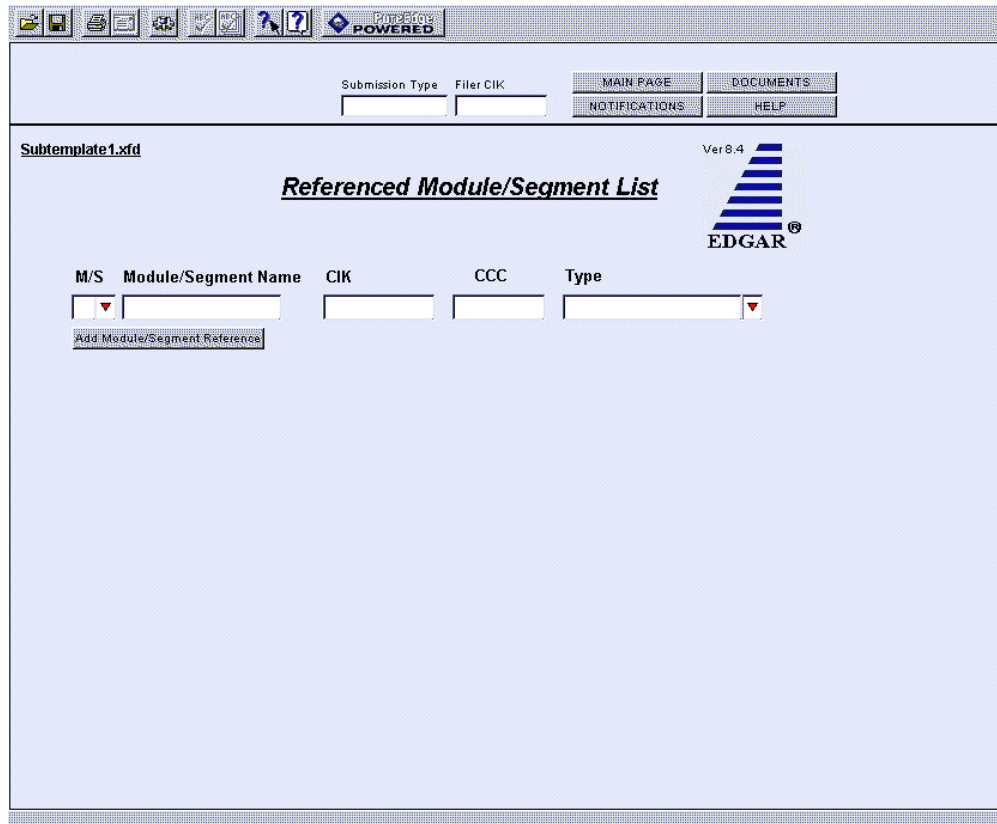


Figure 5-13: Referenced Module/Segment List Page

When you reference Type 2 modules and segments (one complete document), Modernized EDGARLink automatically inserts the reference in your submission. The following sections describe how to reference Type 2 modules and segments.

Table 5-4 contains the fields available on the Referenced Module/Segment List page.

Table 5-4: Information Fields Available on the Referenced Module/Segment List Page

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
36	M/S	M	Identifies the reference as a (M)odule or (S)egment reference.
37	Module/Segment Name	OPINION1	Identifies the name of the Type 2 module or segment currently residing on EDGAR that you are including in your submission.
38	CIK	1234567890	Identifies the primary owner of the Type 2 module you reference in your submission.
39	CCC	x21234@1	Identifies the CCC of the primary owner of the Type 2 module you reference in your submission.
40	Type	EX-1	Identifies the document type of module or segment you are referencing.

1.5.10.1 Including Type 2 Modules in Your Submission

These instructions assume that EDGAR has previously accepted your module:

1. Click on the [Module/Segment] button. The Referenced Module/Segment List page appears.
2. Select “M” in the M/S field. Click on the down arrow and click on your selection. The CIK and CCC fields appear.
3. Enter the module name (**not** the module file name) in the Module/Segment Name field.
4. Enter the CIK and CCC of the filer whose module you are placing within your submission.
5. Select the document type of your module in the Type field:
 - Click on the down button.
 - Scroll until you see the module document type.
 - Click on the type to enter it in to this field.

If the referenced module does not exist on EDGAR your submission will be suspended.

1.5.10.2 Including Type 2 Segments in Your Submission

These instructions assume that EDGAR has previously accepted your segment:

1. Click on the [Module/Segment] button. The Referenced Module/Segment List page appears.
2. Select “S” in the M/S field.
3. Enter the segment name (**not** the segment file name) in the Module/Segment Name field.
4. Select the document type of your segment in the Type field:
 - Click on the down button.
 - Scroll until you see the module document type. If your document is a cover letter or correspondence, be sure it is correctly marked.
 - Click on the type to enter it in to this field.

IMPORTANT: If your document is a cover letter or correspondence, be sure to give it the correct type. Otherwise it will be disseminated to the public.

If the referenced segment does not exist on EDGAR your submission will be suspended.

- For instructions on creating modules and segments; see Section 5.6.
- For instructions on validating modules and segments; see Section 5.9.
- For instructions on transmitting modules and segments; see Section 5.11.2.
- For information on managing modules and segments; see Chapter 6.

1.5.11 Fee Offsets Page Overview

EDGARLink now allows the entry of multiple fee offsets for a submission. Table 5-5 contains the fields available on the Fee Offset page.

Figure 5-14: Fee Offset Information Page

Table 5-5: Information Fields Available on the Fee Offset Page

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
41	CIK	1234567890	Identifies the filer/registrant who previously paid the offset amount. Required if there is an offset. This field allows up to 10 characters.
42	Form Type	S-1	Indicates form type in which the offsetting fee amount was paid. Required if there is an offset amount. This field allows up to 10 characters.
43	File Number	333-00000000-001	References the file number for the offset filing. This field allows up to 16 characters.
44	Offset Filing Date	10/15/2000	Indicates filing date of the offsetting payment; preferred order is month, day, year (i.e., mm/dd/yyyy).

45	Amount	4000	Indicates an offsetting payment against your filer's fee obligation, as provided for in Section 14 of the Exchange Act. (0 - 999,999,999,999.99)
46	Fee Offset Total	4000	Read-only field containing the sum of Amount fields for all offset rows entered for the submission.

1.5.11.1 Adding Fee Offsets

Place the fee offset information on the Fee Offsets page.


1. From your open submission, click on the [Fee Offsets] button.
2. The Fee Offset Information page appears, Figure 5-13.
3. Enter the Filer/Registrant CIK in the CIK column.
4. Select the form type in the Form Type field.
5. Enter the file number in the File Number field.
6. Enter the date of the offset filing in the Offset Filing Date field.
7. Enter the amount of the offsetting amount in the Amount field.
8. Click or tab out of the Amount field in order to automatically update the Fee Offset Total field with the sum of each Amount field.
 - If there are additional offsets to be applied, click on the [Add Fee Offset Line] button. You are allowed to enter as many fee offset rows as you would like.

1.5.12 Fee and Offering Information Page for Offering Submissions

The Fee and Offering Information page contains the fee-relevant fields for your submission and simulates the facing page of the registration statement for normal registration offerings. Calculations for the estimated filing fees are automatically generated and displayed. The EDGAR Fee Rate Table must be downloaded for the correct Fee rate as of field to become populated; see Section 3.4.4.

Submission Type: S-1 Filer CIK:

MAIN PAGE DOCUMENTS NOTIFICATIONS
 MODULE/SEGMENT HELP FEE OFFSETS

Subtemplate1.xfd **Fee and Offering Information** Ver 8.4


Payor CIK <input type="text"/>	<input type="text"/> \$0.00	Total offering
Payor CCC <input type="text"/>	X <input type="text"/> 0.000092	Fee rate as of 10/01/2001
Payment Method <input type="text"/>	<input type="text"/> \$0.00	Total fee
Fee Paid <input type="text"/>	- <input type="text"/> 0.00	Total offset from Fee Offset Page
	<input type="text"/> \$0.00	Fee Due

Calculation of Registration Fee

Security Type	Amount Being Registered	Proposed maximum offering price per unit	Proposed maximum aggregate offering price
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Figure 5-15: Offering Submission Fee and Offering Information Page

1.5.12.1 Entering Fee and Offering Information

1. If someone other than the Primary CIK is paying the fees, enter that CIK and CCC into the Payor CIK and Payor CCC fields.
2. Select the Payment Method, if applicable.
3. Enter the amount paid for this submission in the Fee Paid field.
4. Select the Security Type from the pull down field.
5. Enter:
 - The number of shares in the Amount Being Registered field.
 - The maximum price per share in the Proposed maximum offering price per unit field. The Proposed maximum aggregate offering price will compute and automatically appear.

OR

6. Enter the total offering price in the Proposed maximum aggregate offering price field.

Table 5-6: Fields Available on the Fee and Offering Information Page

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
47	Payor CIK	1234567890	CIK of a third-party payor for the fee obligation. This field allows up to 10 characters.
48	Payor CCC	X21234@1	CCC of a third-party payor for the fee obligation (8 characters, at least one must be @, #, \$, or *; case-sensitive)
49	Payment Method	Lockbox	Indicates how the fee is being paid to us. Values accepted are: Fedwire and Lockbox. This field allows up to 7 characters.
50	Fee Paid	100.00	Indicates the amount of fee paid with the filing being submitted (0 - 999,999,999,999.99).
51	Security Type	Non-Convertible Debt	For offering submissions only. Indicates the type of security being reported. Values accepted are: Non-Convertible Debt, Debt Convertible into Equity, Equity, Asset-backed securities, Mortgage Backed Securities, Limited Partnership Interests, Unallocated (Universal) Shelf, ADRs/ADSs, Face Amount Securities, Other.
52	Amount being registered	250,000	Number of units being registered (0 - 999,999,999,999.99).
53	Proposed maximum offering price per unit	10.0123	Dollar value per unit (0 - 999,999,999,999.9999).
54	Proposed maximum aggregate offering price	2,500,000.00	Computed product if both optional values for Proposed amount being registered and Maximum offering price per unit are provided; otherwise, total dollar amount of the security. Even if the value is computed the filer can override (0 - 999,999,999,999.99).
55	Total offering	2,500,000.00	Computed total of Proposed maximum aggregate offering price for all rows provided (0 - 999,999,999,999.99).
56**	Fee Basis	30,000,000	For transactional submissions only. Total amount for certain submission types (the amount on the filing fee is based pursuant to Exchange Act Rule 0-11). Refer to Note 1 after this table (0 - 999,999,999,999.99).
57*	Late submission flag	Checkbox	Activates the Number of Days Late, Total fee, Estimated interest, and Rate fields.
58*	Number of Days Late	240	Number of calendar days by which the submission is overdue; maximum value is 9999.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
59*	Itemize	Checkbox	Requests itemization of sales entries
60*	Series	Series A	Investment Company Series name This field allows up to 40 characters.
61*	Sales Proceeds	1,999,999.00	Proceeds of sales of shares. See Note 2 that follows this table. (0 - 999,999,999,999.99).
62*	Redeemed Value	9,999	Redeemed value of shares. (0 - 999,999,999,999.99).
63*	Net Value	1,990,000.00	Calculated net value of shares (Sales Proceeds – Redeemed value) (read-only field).
64*	Fee	497.50	Calculated fee based upon the net value of shares (read-only field).
65	Fee Rate	.000250 or 2.5 %	Current fee rate for Offering, Transactional, Flat, or Sales Shares Submissions as read from the Fee Rate Table downloaded from the Filer Web (read-only field).
66	Fee Rate as of Date	12/21/2000	Effectiveness date of the Fee rate displayed (read-only field).
67*	Estimated interest	2.50	Calculated amount of interest owed due to filing late (read-only field).
68*	Rate	.0006 or 6%	Current interest rate for late filing as read from the Fee Rate Table downloaded from the Filer Web (read-only field).
69	Total Fee	625.00	For offerings, sales shares and transactional submissions: computed product of Total offering times the fee rate. (read-only field).
70	Total Fee Offset from Fee Offset page	1250	Value of the Fee Offset Total from the Fee Offsets page (read-only field).
71	Fee due	625.00	Calculated fee due (read-only field).

* Sales shares submission field.

** Transactional submission field.

Notes:

- 1) When you prepare submission types PREM14A, PREM14C, PRER14A, PRER14C, SC 13E1, SC 13E1/A, SC 13E3, SC 13E3/A, SC TO-I, SC TO-I/A, SC TO-T, SC TO-T/A, enter the transactional amount (i.e., the amount on which the filing fee is based pursuant to Exchange Act Rule 0-11) in the Fee Basis field. The Fee Basis field can only be a positive number or zero. When submitting submission types PREM14A and PREM14C, use the Fee Basis field in the same manner, unless the filing fee is not based upon the amount of the transaction because it is for the sole purpose of changing your address (Exchange Rule Act 0-11(c)(1)(ii) or because the filer is an investment company). In this case, you should not enter an amount in the Fee Basis field.

- 2) When you submit an amendment under Rule 24F-2 under the Investment Company Act of 1940 to report a change in the total offering amount (submission type 24F-2NT/A), you should report only incremental INCREASES in SALES PROCEEDS or REDEEMED VALUE. These values can only be a positive number or zero. Report negative values as zero. For 24F-2NT, the value for Sale Proceeds is the value reported in Form 24F-2, Item 5(i).
- 3) When you amend a Securities Act registration statement to report a change in the Offering Amount field, you should report only incremental additions to the offering amount as the value(s) for the Amount being registered and Proposed maximum offering price per unit fields or the Proposed maximum aggregate offering price field.

The calculation of fees in the EDGARLink application occurs whenever the value of a fee-related field changes. The fee related fields are located on the Fee Offset Information page and the Fee and Offering Information page. The filer entered fields used in calculating a fee are the Amount field(s) (Offset page) and the Amount being registered, the Proposed maximum offering price per unit and the Proposed maximum aggregate offering price fields, Sale Proceeds and Redeemed value or Fee Basis (Offering page).

On the Offset page, the read-only Fee Offset Total field contains the sum of the Amount field(s) in each offset row. This value is updated whenever an Amount field value is changed for one or more fee offsets.

On the Offering Information page the read-only Total Offering field contains the sum of the Proposed maximum aggregate price field(s) in each Offering row. The Fee Rate and Fee Rate as of Date fields are read-only fields displaying the information for Offerings from the Fee Rate Table file downloaded from the Filer web. The Total fee field (read-only) is the product of the Total Offering and Fee Rate fields, the sum of the Shares Information fees or the product of the Fee Basis and Fee Rate fields. The Total offset from Fee Offset page (read-only) displays the Fee Offset Total value from the Fee Offsets page. The Fee Due field is the calculated fee for this submission.

1.5.13 Fee and Offering Information Page for Form 24F-2 Submissions

The following screen is only for Form 24F-2 submissions and amendments.

Submission Type: 24F-2NT | Filer CIK: [] | MAIN PAGE | DOCUMENTS | NOTIFICATIONS | MODULE/SEGMENT | HELP

Subtemplate1.xfd | Ver 8.4 | **EDGAR**

Fee and Offering Information

Payor CIK: []
 Payor CCC: []
 Payment Method: []
 Fee Paid: []

Will this filing be submitted late? (i.e., more than 90 calendar days after the end of the issuer's fiscal year) YES

Shares Information

If you are making this filing for more than one series or class with the same fiscal year end, and you are choosing to calculate the registration fee separately for each class or series, check the Itemize box, and add a separate entry line for each series or class.

Itemize

Sale-Proceeds	Redeemed Value	Net Value	Fee Rate as of	Fee
[]	[]	\$0.00	12/21/2000	0.000250 [] \$0.00

\$0.00 Total due

Figure 5-16: Sales Shares Submission Fee and Offering Information Page

To add Sale proceeds, Redeemed Value fields, click on the Itemize button and click on the [Add Another Line] button.

1.5.14 Fee and Offering Information Page for Transactional Submissions

The following screen is only for transactional submissions.

Field	Value	Description
Payor CIK	<input type="text"/>	Fee Basis
Payor CCC	<input type="text"/>	Fee rate as of 10/01/2001
Payment Method	<input type="text"/>	Total fee
Fee Paid	<input type="text"/>	Total offset from Fee Offset Page
	<input type="text"/>	Fee due

Figure 5-17: Transactional Submission Fee and Offering Information Page

1.6 Modules and Segments

There are two types of modules and segments:

- Type 1
- Type 2

Type 1 modules or segments are portions of documents. Type 1 modules and segments are positioned within a submission document using the <MODULE> and <SEGMENT> tags. A Type 2 module or segment is one complete document unto itself. The EDGAR system continues to store modules until you remove them or reach the space limit; see Delete Module section in Chapter 6. Segments are time sensitive. EDGAR removes them after six days. The preparation

of modules and segments and procedures on referencing Type 1 modules and segments are discussed in Chapter 4 and referencing Type 2 modules and segments are discussed in the previous section. In this section, we discuss how to submit the two different types of modules and segments.

Both Type 1 and 2 modules and segments should have unique filenames and module and segment names.

Caution: You may not include hyperlinks in either modules or segments. However, a Type 2 module or segment can include a graphic (*.jpg or *.gif) or PDF document.

1.6.1 Type 1 Modules and Segments

Type 1 modules and segments are portions of a document rather than attachments like Type 2 modules and segments and are referenced within your submission document as described in Chapter 4. Creating Type 1 modules and segments is not much different from creating a submission:

1. Create your Type 1 module or segment document as described in Chapter 4.
2. Create a module or segment submission using the Module/Segment template in Modernized EDGARLink as described later in Section 5.6.2.1.
3. For the Type field, select "Type 1."
4. Transmit the Type 1 module or segment using the Transmit Live Filing procedures described later in Section 5.11. If your live filing is accepted, EDGAR will index and store your module or segment.

Your modules or segments must have been created, transmitted, accepted, and indexed by EDGAR before you are able to reference them within a submission document. Modules and segments are stored on EDGAR and indexed by your CIK. Other CIKs can reference your modules, but they must have the pertinent information: CIK, CCC, module name. Modules must be removed from EDGAR by the filing CIK, while EDGAR automatically deletes segments; refer to Chapter 6 for Module and Segment maintenance. When EDGAR processes a submission referencing a Type 1 module or segment, they are automatically included within the submission.

- Multiple references to the same Type 1 module or segment will suspend the filing.
- CIKs are restricted to a total of 10 modules or 1 MB of storage.
- Segments are still stored for only six days before they are deleted.
- Do not include Type 1 modules or segments in HTML format.

1.6.2 Type 2 Modules and Segments

Type 2 modules and segments are complete documents and when EDGAR receives your submission they are included at the bottom of your submission. Preparation of EDGAR documents (which includes Type 2 modules and segments) is discussed in Chapter 4.

Referencing Type 2 modules and segments is discussed in Section 5.5.10. Using the Referenced Module/Submission List page allows you to add only Type 2 modules and segments in your submission. This assumes that the modules or segments currently reside on EDGAR.

1.6.2.1 Module and Segment Template

Once you have created your module or segment document, you are ready to prepare it for submission to EDGAR. Use the Module/Segment template (Template Number 5) which is available on the Filing website, (<https://www.edgarfiling.sec.gov>):

1. Login to EDGAR.
2. Open the Submission Template Download Options page.
3. Open Template 5 by scrolling down the page and clicking on Template 5, or scrolling down the Submission Types list, clicking on either module or segment, and clicking the [Get It] button.
4. Download the Module/Segment template to your computer.
5. Open the template and enter your filer information in the appropriate fields:
 - Submission Type: “Module” or “Segment”
 - Filer CIK
 - CCC

For more information on Module and Segment Main page fields; see Table 5-4.

Figure 5-18: Module/Segment Main Page

1.6.2.2 Attaching Module or Segment Document

To transmit your module or segment to EDGAR, use Template 5 and enter your Filer information, as described in the previous section. When you are ready to attach your module or segment to the template:

1. From the Module/Segment Main page, click on the [Documents] button in the toolbar. The Module/Segment Documents page appears.
2. Click on the [Add Document] button and the Attachments window appears, Figure 5-7. Attach the module(s) or segment(s) one at a time, as described in Section 5.5.8.1.
3. Once your module or segment document(s) are attached, enter the module or segment reference name, a description of the document, and the type of document you are attaching. If you want the module or segment validated, click on the Validation check box.
 - If you are submitting a segment, you will need to enter the Master Segment CIK in the Master Seg CIK field.

4. Enter Notification addresses on the Notification page as described in Section 5.5.9, validate your submission, save your Module/Segment template, and transmit it to EDGAR using the Filing website.

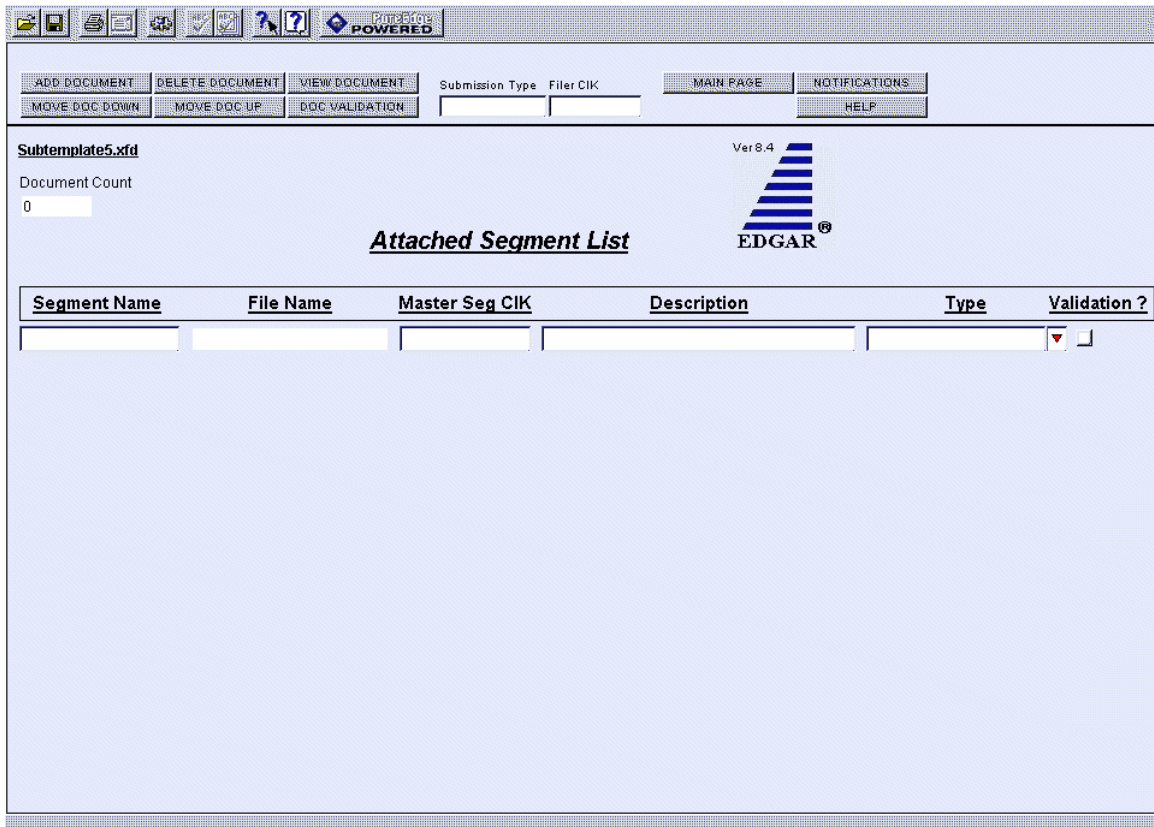


Figure 5-19: Attach Module/Segment List Page

Both Type 1 and 2 modules and segments are stored on EDGAR as documents and are incorporated in your submission when your submission is processed. Where the modules or segments appear in your submission document depends upon where you reference the module or segment:

- Type 1 module or segment is not a complete document and is referenced within a submission document text.
- Type 2 module or segment is one complete document and is included in your submission.

For information on referencing Type 1 modules and segments, see Chapter 4; or Type 2 modules and segments, see Section 5.5.10. To transmit your module or segment to EDGAR, see Section 5.11.

1.7 Bulk Filing

In the Legacy EDGAR system you could transmit multiple submissions. In Modernized EDGARLink you attach all the submissions (more than 1) in a template called Bulk Filing, Template #6:

1. Login to EDGAR, (<https://www.edgarfiling.sec.gov>).
2. Click Submission Templates.
3. Scroll down to Template 6, Bulk Submission.
4. Download the template; see Section 1.1.1.
5. Open the Bulk Submission template in the EDGARLink Template Viewer.

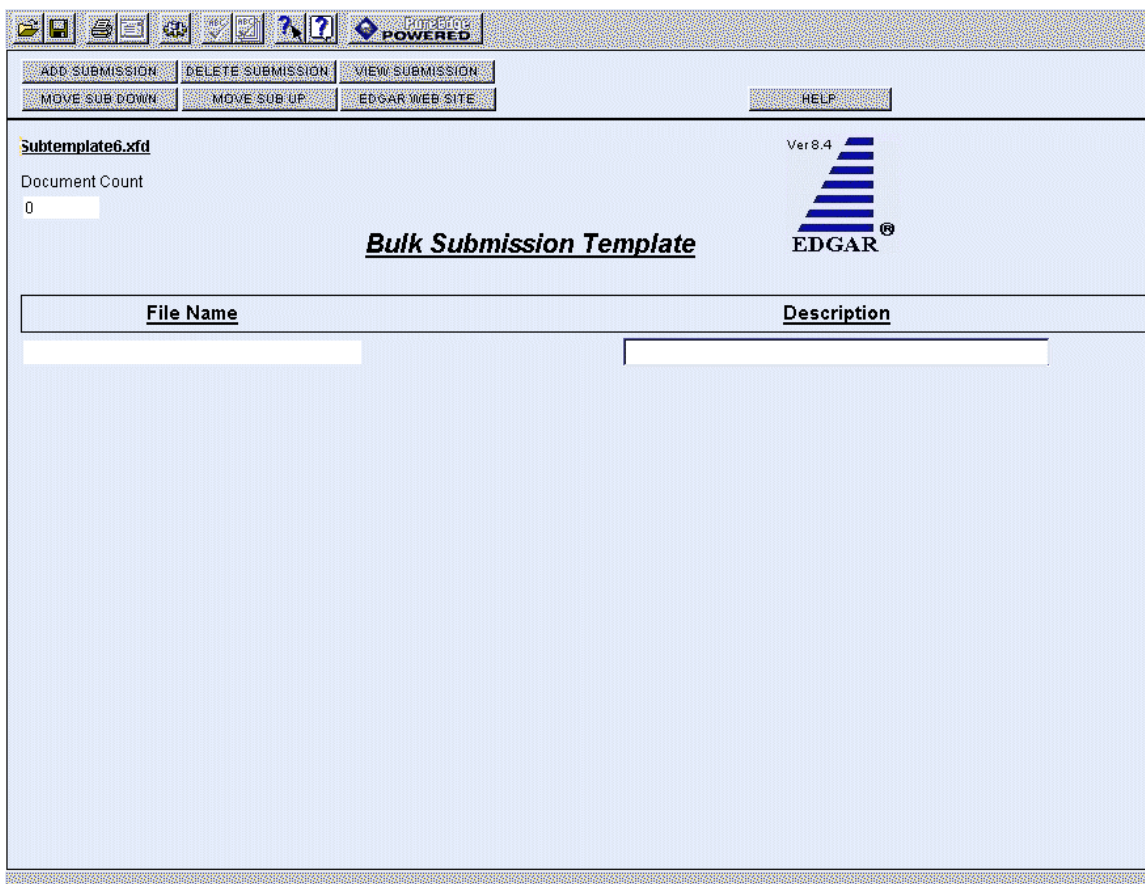


Figure 5-20: Bulk Submission Main Page

6. Click on the [Add Submission] button. The Attachments window appears.
7. Click on the [Attach] button. The Attach File window appears.
8. Select the location of the submissions in the Look In: field.
9. Select the submission by clicking on it and clicking on the [Open] button.

Repeat Steps 7-9 for all the submissions you are attaching.

10. Click on the [Done] button when finished.

The files you attached are listed on the Bulk Filing List page. Enter a description for each of the files listed.

- You can remove a file by clicking on the [Remove Submission] button; see Section 5.5.8.5.
- You can view a submission by clicking on the [View Submission] button; see Section 5.5.8.7.
- You can move the submissions up or down in the Bulk Filing List page by highlighting the submission file and clicking on the [Move Sub Down] or [Move Sub Up] button; see Section 5.5.8.3.

11. Save the Bulk Filing on your computer.

If you have many bulk filings, you may want to use a unique name so you can reuse the blank Bulk Filing template.

Transmit the Bulk Filing using the Transmit Bulk Filing Link on the EDGAR Filing website, (<https://www.edgarfiling.sec.gov>); see Section 5.11.3.

SECTION B -- Preparing Submission Templates

1.8 Saving Your Submission

No matter what type of submission template you download: 10-K, SC-TO-C, or module/segment, you should keep a blank copy of the template on your computer. This blank copy allows you to compile a second submission or module using the same downloaded template. In this section we instruct you how to download templates from the Filing website and work with Modernized EDGARLink.

1.8.1 Using Modernized EDGARLink

Once you have saved the template to your computer (downloaded), you can start Modernized EDGARLink and complete your template as described earlier in this chapter. These directions assume that you have already completed the submission documents, and are in the process of completing the submission:

1. Open the location of the template file using the Template Viewer icon on your desktop.
2. Double click on the template you wish to open.

Your blank template appears. As with any computer file, you will want to preserve your work as you complete it. In this case the file is your submission and be sure to save it when it is completed.

If you need to complete more than one submission type, i.e., 10-Q and 8-K, you might use the same template more than once. Both the 10-Q and 8-K are located in Template 3. To avoid having to delete your 10-Q information as well as remove the documents or change the notification addresses, you can save the template using a unique name: **r10q99.xfd** or **r8kfy98.xfd**, and reuse the blank template as often as you need:

1. Click on the Save Form icon in the toolbar.
2. When the Save Form window appears, enter a unique name in the File Name field.
3. Click on the [Save] button.

Note: If you do not enter an extension, Modernized EDGARLink inserts the **.xfd** extension to your filename.

Modernized EDGARLink saves the template using the name you entered. The next time you create that submission, you can open the previous submission template, edit the necessary changes, change the submission documents, and resubmit the filing. Exit Modernized EDGARLink and you are ready to transmit your submission.

1.9 Validating Your Submission

Modernized EDGARLink validates your submission three ways:

- Field Validation
- Document Validation
- Submission Validation

After successful validation of your submission, EDGAR should not encounter any errors within the submission itself. Only EDGAR can validate information outside the submission such as the CIK/CCC combinations, referenced file numbers, or module/segment references.

1.9.1 Field Validation

Modernized EDGARLink automatically checks the validity of your information when you enter it in each field. For instance, if you enter your CCC and forget to enter a special character, the field turns red, and a help window appears describing the type of information that belongs in the field. After you correct the field value, you must click in another field to make the field return to normal color.

1.9.2 Document Validation

Modernized EDGARLink checks submission documents on the Documents page. EDGARLink ensures that your internal document tags match and that you have entered the correct values for the tags. Your document is also checked for non-ASCII characters and for correct line lengths.

Before you transmit your submission, you should validate your documents:

1. Attach your submission document(s) as described above.
2. To activate the Validation check box, click on it for each document you want validated.
3. Click on the [Doc Validation] button.

Modernized EDGARLink processes your documents using the EDGAR document rules, allowing you to check your documents before they are processed. If there are no errors in your submission document, close the Document Validation Results screen.

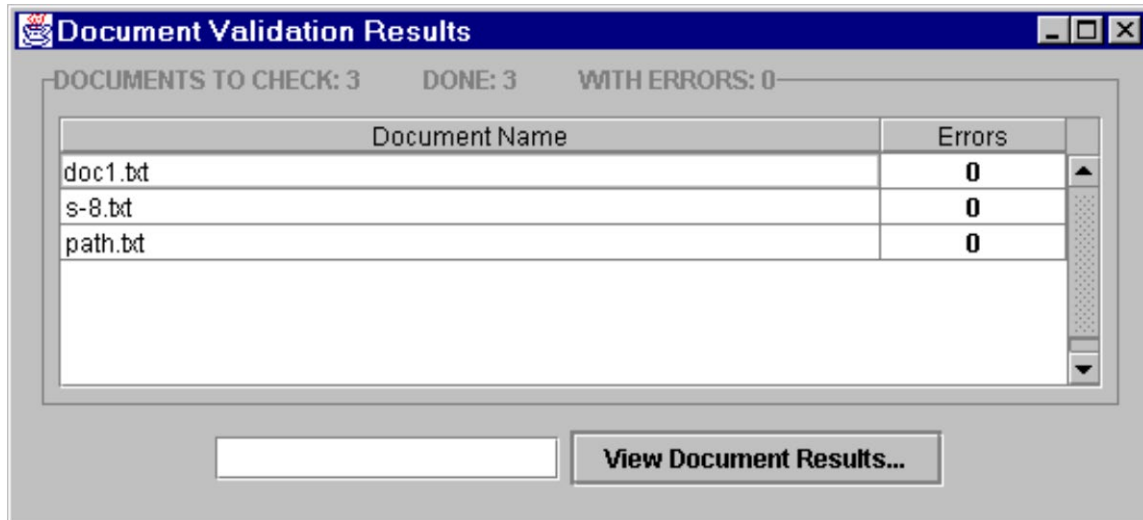


Figure 5-21: Document Validation Results Window

If you encounter any errors in your documents, the Document Validation Results window, Figure 5-21, lists the number of errors in your document.

1.9.2.1 Correcting Submission Documents

Modernized EDGARLink allows you to correct your submission documents before you transmit your submission to EDGAR. When you run the Document Validation, the number of errors is displayed on the Validation Results screen. To see a detailed list of document errors, click on the document name that contains errors and click on the [View Document Results] button; the document name appears in the field at the bottom of this window. The Document Validation window appears, Figure 5-22.

If you are checking N-SAR documents, such as submission types NSAR-A, NSAR-B, NSAR-AT, NSAR-BT, or an associated amendment, you must return to the N-SAR software to correct any errors.

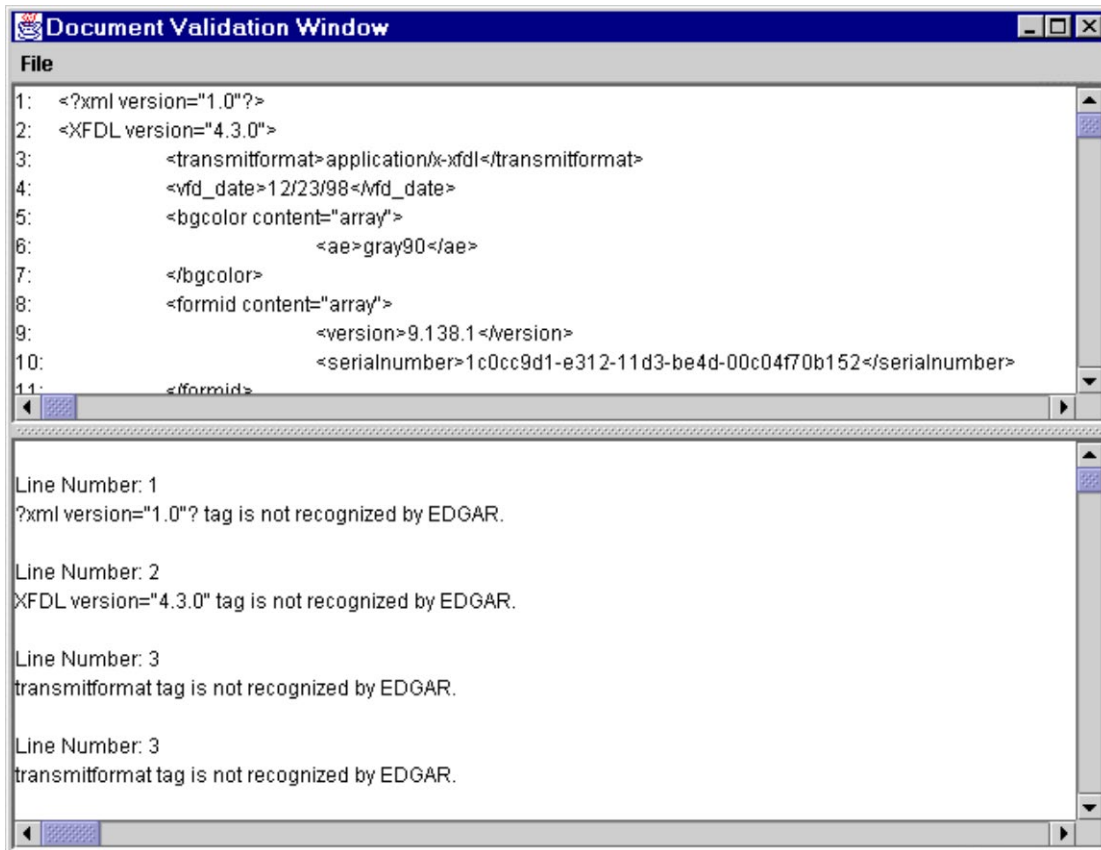


Figure 5-22: Document Validation Window

Use the list on the bottom of the Document Validation window to correct all the errors within the document displayed in the top of the window. Once you have corrected the errors, save the document:

1. Click on the File menu.
2. Click on the Save As...option.
3. The Save As Dialog window appears. This allows you to save the file you just edited. The changes made in the Document Validation Window are not reflected in the submission or in your original submission document file.
4. Choose a location and enter a name in the File name: field.

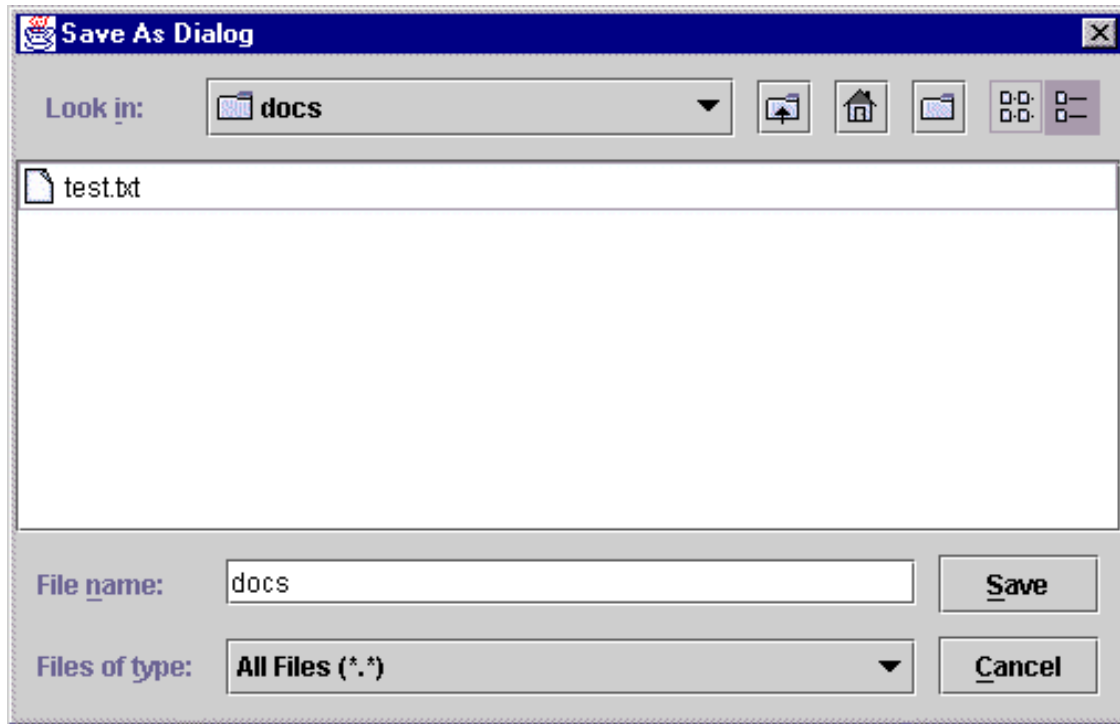


Figure 5-23: Save As Dialog Window

If you save the corrected file to the location of the original submission document file with the same name, the original submission document file is replaced. You can then replace the current incorrect document within the submission (see Step 6) rather than having to delete the old submission document and attach the new submission document.

5. Click on the [Save] button.

Modernized EDGARLink saves the file in the directory where the submission file is located on your hard drive.

6. Reattach the corrected document before you transmit your submission; see Section 5.5.8.6.

1.9.3 Submission Validation

After you have completed your submission, attached and validated the individual submission documents, and referenced any modules or segments, you are ready to validate your submission:

1. Open the submission you want to validate.
2. Click on the [Submission Validation] button. The Submission Validation Results window appears.

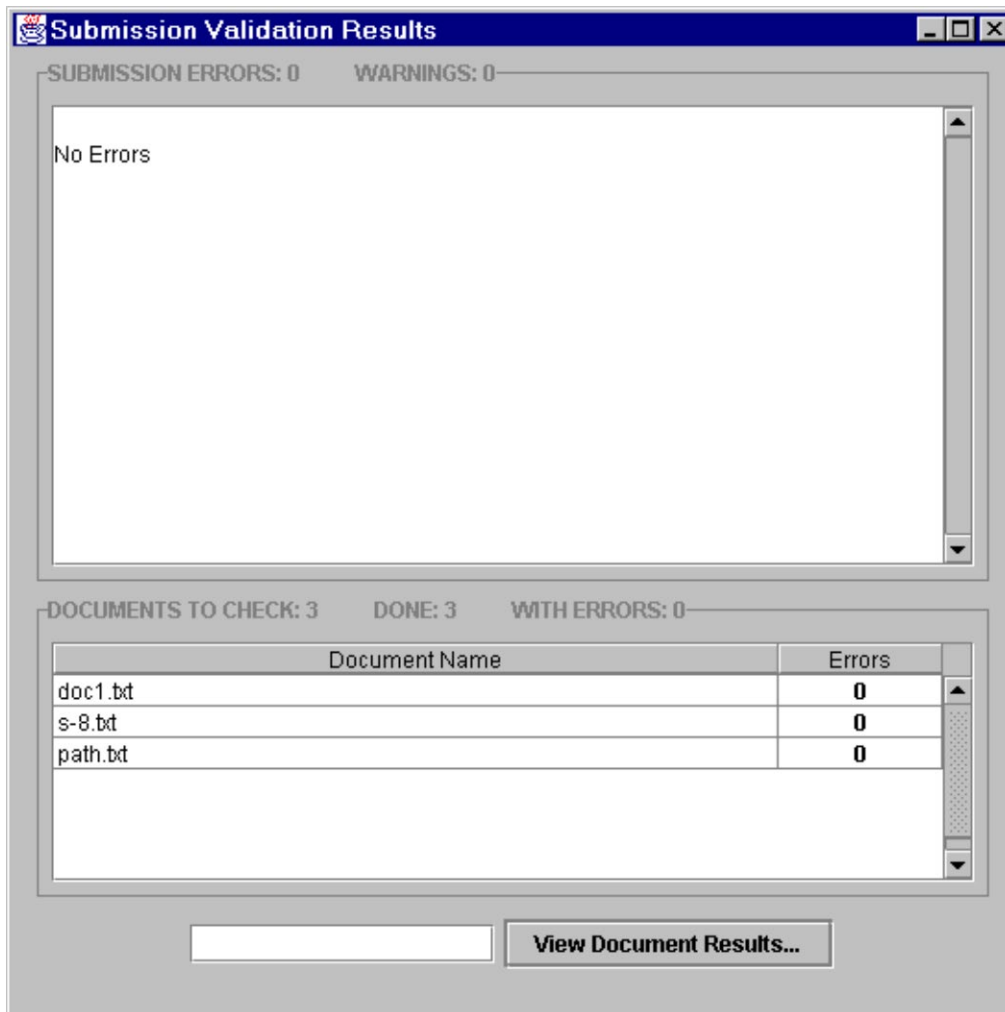


Figure 5-24: Submission Validation Results Window

Modernized EDGARLink processes your submission using the same rules that EDGAR does. After validating your submission, a window appears listing the errors that your submission and the attached documents contain. To see a detailed list of document errors, click on the document name that contains errors and click on the [View Document Results] button; the document name appears in the field at the bottom of this window. The Document Validation window appears, Figure 5-22. After correcting those errors, you should re-save your submission, and prepare to transmit.

1.10 Editing Your Submission

When you run the validation, the errors you have may be of two kinds: errors in the submission itself or errors in the submission document(s). For a list of errors, see Appendix D. To correct errors in your submission:

1. Close the Submission Validation Results window and return to your submission template.
2. Correct any errors or warnings listed in the top frame of the Submission Validation Results window by editing the text in the field.
3. Save your submission and validate it again.

If there are errors in your attached documents, the errors or warnings appear in the bottom frame of the Submission Validation Results window. Click on the document name that contains errors, click on the [View Document Results] button, and correct your document(s) as described above. If you make any changes in the attached documents in this window, you must save the document, and replace the submission document file with the updated file, see Section 5.9.2.1.

1.10.1 Submission Errors

Errors in your submission might consist of blank required fields or invalid text within fields. When Modernized EDGARLink reports your errors, you can open the Modernized EDGARLink page with the error, and correct the entry. A list of fields and sample entries is listed in Appendix B.

1.10.2 Document Errors

Errors in your document might consist of improper Table tags. To correct any errors in your document, open your original document (e.g., word processor), correct the errors, save the document in the appropriate format (ASCII or HTML), and replace the document in your submission. These processes are detailed in Section 5.5.8.3.

If you are checking N-SAR documents, such as submission types NSAR-A, NSAR-B, NSAR-AT, NSAR-BT, or an associated amendment, you must return to the N-SAR software to correct any errors.

1.10.3 Signing Submissions Digitally

Signing your submissions digitally adds an additional level of security to your submission. Digitally signing your submission requires that you have a digital certificate. Signing your submission digitally signals your approval of the submission and prevents any changes to your submission once you have signed your submission.

1.10.3.1 New Digital Signatures

To use a new signature for your submissions:

1. Obtain or subscribe to a digital certificate; see Chapter 2.
2. Open or complete the submission you want to digitally sign.

3. Click on the [Signature] button, Figure 5-4, and the Digital Signature Viewer Window appears, Figure 5-25.



Figure 5-25: Digital Signature Viewer Window

- If you have more than one digital signature you should select the digital signature certificate you want to use by clicking on it.
4. Click on the [Sign] button. Your submission now has your digital signature.

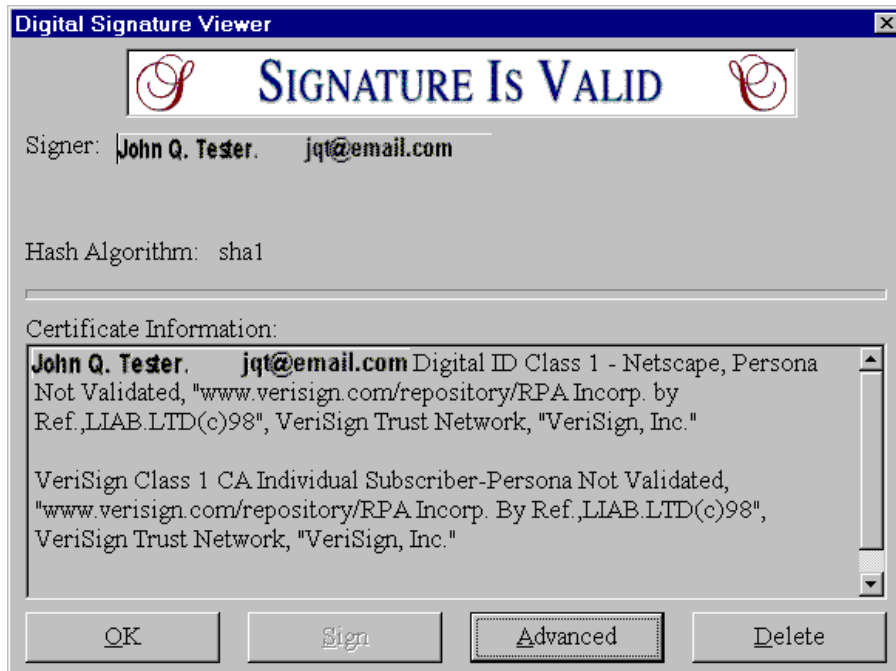


Figure 5-26: Digital Signature Viewer Window with Digital Signature

5. Click the [OK] button. The [Signature] button on your submission appears with the certificate holder's name and e-mail address.

Signature

John Q. Tester. jqt@email.com

Figure 5-27: Digitally Signed Signature Button

Your submission is saved as a read-only file and you cannot update the information without having to digitally resign your submission.

If you are having problems with digitally signing your submissions, please perform these functions:

- Make sure you are using the latest version of your browser.
- Close your submission, reopen it, and try to digitally sign it again.
- Install the location of your certificate in the Modernized EDGARLink template preferences:
 1. From the open submission template, click on the [Preferences] button.
 2. Click on the [Advanced] button.
 3. Enter the location of the certificate in the Digital Certificate Identity Filter: field.
 - To find the location of your digital certificate search your hard drive using Windows Explorer for all *.db files. When you find the name of your certificate, record the location and enter it in the field above.

SECTION C -- Transmitting Submissions to EDGAR

1.11 Transmissions to EDGAR

All the templates discussed in this chapter including N-SAR can be transmitted to EDGAR one of three ways: Internet, direct dial (PPP), or Leased Line.

1.11.1 Transmitting Single Submissions

When your submission has been compiled and validated, you can transmit your submission. This process instructs you how to transmit a LIVE filing:

1. Login to EDGAR using the <https://www.edgarfiling.sec.gov> website; see Chapter 3.
2. Click on Transmit. The Transmit Submission page appears.
3. Click on Transmit as a LIVE Submission.

Transmit Single LIVE Submission

WARNING

You have chosen to make a LIVE submission to EDGAR. This means that EDGAR will **automatically process** your submission. If EDGAR accepts your LIVE submission, then we will **immediately disseminate** the public portions of your submission.

- If you don't want this to happen, use the "back" button on your browser to return to the "Transmit Submission" screen and choose a "test" submission option.
- If you want to continue with your LIVE transmission, please enter the name of your submission file.

Submission File Name:

Figure 5-28: Transmit Live Submission Page

The Transmit Single LIVE Submission page appears with a warning stating that any information contained in the LIVE submission is subject to be disseminated immediately.

Note: If you do not want to transmit a LIVE submission, click on the [Close] button on the browser window.

Important: If you selected the "Test" radio button on the Main page of your submission, EDGAR will process your submission as a Test submission, even if you select Transmit LIVE submission. You must open your submission, and select the "Live" radio button on the Main page.

4. Click on the [Browse...] button. The Upload File window appears.
5. Open the location of your submission in the Look In: field.

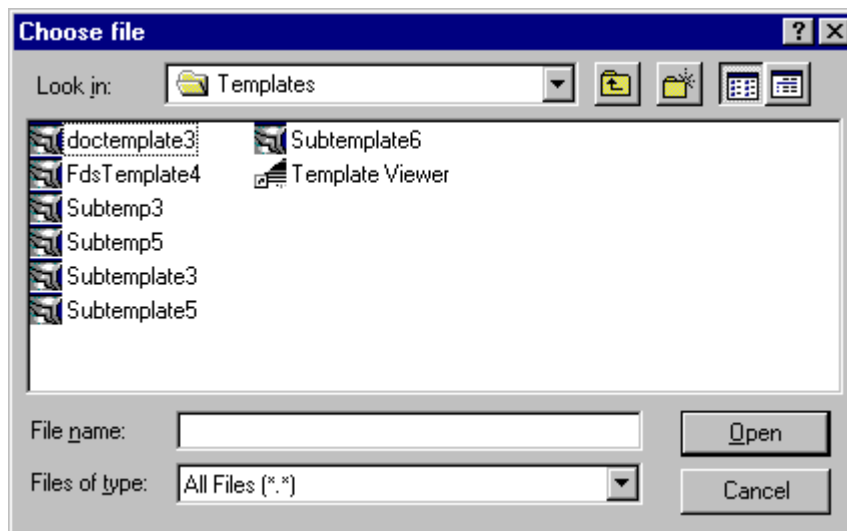


Figure 5-29: Transmit Live Submission File Upload Window

Note: If your submission does not appear immediately, change the Files of Type to **All Files (*.*)**.

6. Click on your submission.
7. Click on the [Open] button.

The Submission File Name field fills with the location and name of your submission. When you are ready to transmit a LIVE filing:

8. Click on the [Transmit LIVE Filing] button.

Once you click this button, EDGAR will process your submission.

1.11.1.1 Transmission Status

Modernized EDGARLink has a transmitting indicator that appears in the bottom pane of your browser window. While EDGARLink is transmitting your submission to EDGAR, the words "Transmitting Files" scrolls from right to left. The scrolling text stops and the Transmit Submission Results page appears when the transmission is complete.

An accession number appears on the Transmit Submission Results page. As with Legacy EDGARLink, this does not mean your submission has been accepted. It means your submission has been transmitted. You can find out the status of your submission one of two ways:

- Through e-mail
- By performing a Submission query on the Filing website. For more information on Submission queries; see Chapter 6.

1.11.2 Transmitting Modules and Segments

Transmitting modules and segments to EDGAR uses the same process as transmitting submissions. This procedure assumes that you have created your Type 1 or Type 2 module or segment document (Chapter 4) and compiled it using the Module/Segment template (Section 5.6.2.1). If you need further assistance please contact our Filer Support Staff at (202) 942-8900.

1.11.3 Transmitting Bulk Filings

After you have created a Bulk Filing; see Section 5.7, you can transmit the bulk filing via the Filing website, (<https://www.edgarfiling.sec.gov>).

1. Login to EDGAR.
2. Click on Transmit.
3. Click on Transmit LIVE Bulk Submission.

The Transmit Bulk LIVE Submission page appears with a warning announcing that any information contained in a live submission is subject to be disseminated immediately.

Note: If you do not want to transmit a live submission, click on the [Close] button on the browser window.

4. Click on the [Browse...] button. The File Upload window appears.
5. Open the location of your bulk submission file in the Look In field.

Note: If your submission does not appear immediately, change the Files of Type to **All Files (*.*)**.

6. Click on your bulk submission.
7. Click on the [Open] button.

The Bulk Submission File Name field fills with the location and name of your bulk file submission. When you are ready to transmit a LIVE bulk submission:

8. Click on the [Transmit LIVE Bulk Filing] button.

Once you click this button, EDGAR will process your submission.

1.11.4 Test Submissions

Test submissions allow you to transmit a submission in a test mode. The filing will be processed in a similar manner as live filings EXCEPT:

- It will not be disseminated
- Modules and segments will not be stored
- Some items may not be checked
- Login-CIK filers may access a requested Return Copy
- There are no fees; however, EDGAR warns you if you have insufficient funds in your account

There are two ways to designate test filings:

- Activate the Test Filing radio button on the Main page of your submission before transmitting your submission
- Transmit a filing, single or bulk, as a test filing via the Filing website

If you choose test either in the template or on the Filing website, your submission will be treated as a test filing.

1.11.4.1 Transmitting Test Submissions

Transmitting test submissions, either single or bulk, works the same as transmitting live submissions, single or bulk.

To transmit a Single Test Filing, click on [Transmit as a Test Submission](#). Follow the directions in Section 5.11.1.

To transmit a Bulk Submission Test Filing, click on [Transmit as a Test Bulk Submission](#). Follow the directions in Section 5.11.3.

SECTION D -- Getting Help

1.12 Filing Website Help

When you are on the Filing website and are using the Internet, there are five links that provide assistance:

- General Help
- Certificates
- SEC Rulemaking
- Fee Information
- Company Search

Note: When using direct dial, you will not be redirected to other Internet sites. However, you may use the General Help function.

Each of these help sites are discussed in detail in Chapter 3. Certificates are discussed in Chapter 2.

1.12.1 Modernized EDGARLink Help

When you are using Modernized EDGARLink, there are two types of help available:

- Screen-Level Help
- EDGAR Filing website Help

Both of these assist you in creating a submission.

You can access screen-level help by clicking on the [Help] button in Modernized EDGARLink.

You can access the Filing website by clicking on the [EDGAR Web Site] button, logging on to EDGAR, and clicking on General Help.


1. ADDITIONAL MODERNIZED EDGARLINK FEATURES

The previous chapters discussed preparing, compiling, and transmitting submissions. Modernized EDGARLink returns a submission copy and performs queries as well.

1.1 Accessing Submission and Company Information

You can access submission and company information on the Modernized EDGAR Filing website, (<https://www.edgarfiling.sec.gov>):

1. Login to EDGAR; see Chapter 3.
2. Click on Retrieve/Edit Data.
3. The Retrieve/Edit Data page appears and prompts you for your CIK and CCC information:
 - Enter your CIK in the CIK field and press [Tab].
 - Enter your CCC in the CCC field.
 - Click on the [Continue] button.



Retrieve/Edit Data
CIK and CCC Request

Enter a Company CIK and CCC

CIK:

CCC:

You must enter a valid CIK and CIK Confirmation Code (CCC) before continuing. The following screens will allow you to retrieve, view and update information related to the CIK value entered.

Figure 1-1: Retrieve/Edit Data Page

This page verifies that you have access to retrieve or edit information on the EDGAR system. The Retrieve/Edit Company and Submission Data page appears, Figure 1-2. There are many query, downloading, and editing functions you can access from this page:

- Retrieve Submission Information
- Retrieve Company Information
- Retrieve Module/Segment Information
- Retrieve Requested Return Copies; see Section 1.4.2.
- Change Login Password or CCC; see Chapter 3
- Enter Another CIK/CCC

You can use any of these functions to update your company information, CCC, or password via the Filing website.

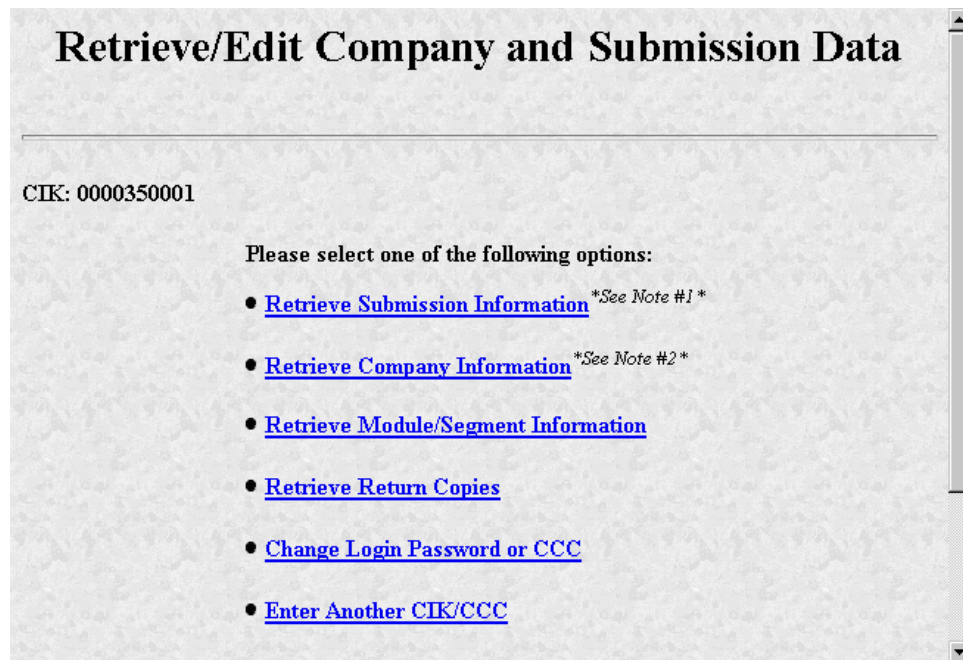


Figure 1-2: Retrieve/Edit Company and Submission Data Page

1.2 Submission Query

Performing a Submission Query allows you to verify and retrieve information about any submission in EDGAR that is associated with that login CIK. Information will only be returned for submissions where the CIK (identified in the upper left corner of the Retrieve/Edit Company and Submission Data page) is either the Filer CIK or Login CIK of the related submission.

Access to submission status information depends upon some time variables. In general, test filing information will only be available for two business days. Suspended filing information will be available for six business days. Accepted live filing information will be available for thirty business days.

1.2.1 Retrieving Submission Notification

Once you have logged into EDGAR and accessed the Company and Submission Information Retrieval page, you can access submission notifications for your CIK:

1. Click on [Retrieve Submission Information](#). The Retrieve Submission Information page appears.

Retrieve Submission Information

Login and/or Filer CIK: 0000350001

Accession Number:	Transmission Mode:	<input type="text" value="Test"/>
<input type="text"/>	Receipt Date Range:	<input type="text" value="Today"/>

Please note: Enter either a complete Accession Number (no wildcard characters), to look for one filing only,
or,
A combination of Transmission Mode and/or Receipt Date Range to retrieve one or more filings.

Figure 1-3: Retrieve Submission Information Page

2. Enter query parameters for any or all of these three fields:
 - Enter the accession number of the filing you are looking for in the Accession Number field. This query screen does not accept wild card characters. To retrieve all submissions, leave the Accession Number field blank.
 - Choose the type of submission you are looking for: Test, Live, or Both from the Submission Type field.
 - Choose the date range of when the submission was transmitted: Today, Within 5, 10, or 30 Days from the Receipt Date Range field.
3. Click on the [Get Information] button.

EDGAR retrieves a list of submissions associated with your CIK using the criteria you entered above.

Note: If the information you enter doesn't retrieve any submissions, you can click on the [Back] button and enter different information.

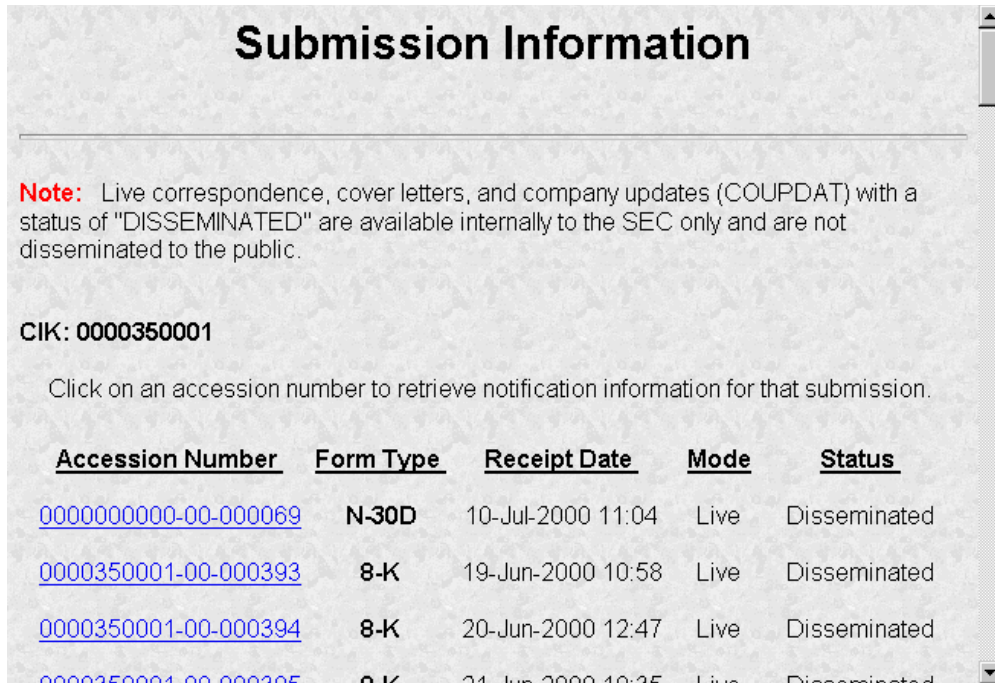


Figure 1-4: Submission Information Page

When the Submission Information page appears, a list of filings displays. Click on the accession number hyperlink to retrieve the Submission Notification page. This page displays the e-mail notification that the e-mail recipients received. You can print this page for future reference using your browser's printing function.

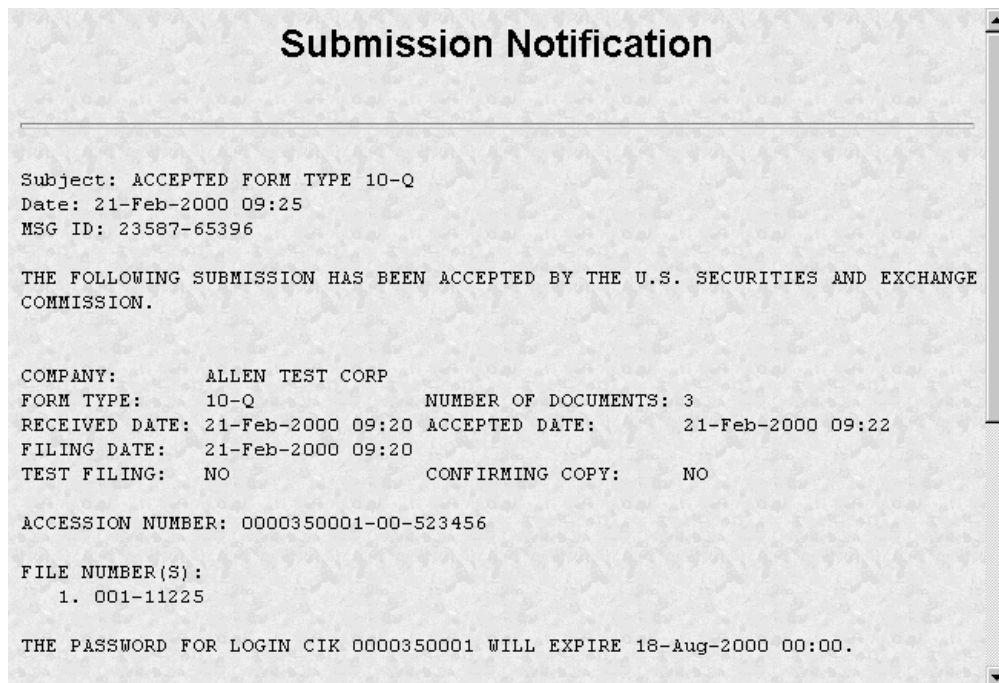


Figure 1-5: Submission Notification Page

1.3 Retrieving Modules and Segments

When you are creating a submission and want to include a reference to a module or segment, you can verify that it is residing on EDGAR by using the Retrieve Module and Segments page on the Filing website:

1. Login to EDGAR and access the Retrieve/Edit Company and Submission page, refer to Section 6.1.
2. Click on [Retrieve Module/Segment Information](#).
3. The Module/Segment Information page appears. Click on one of the two links to access the module or segment information page:
 - [Retrieve Module Information](#)
 - [Retrieve Segment Information](#)

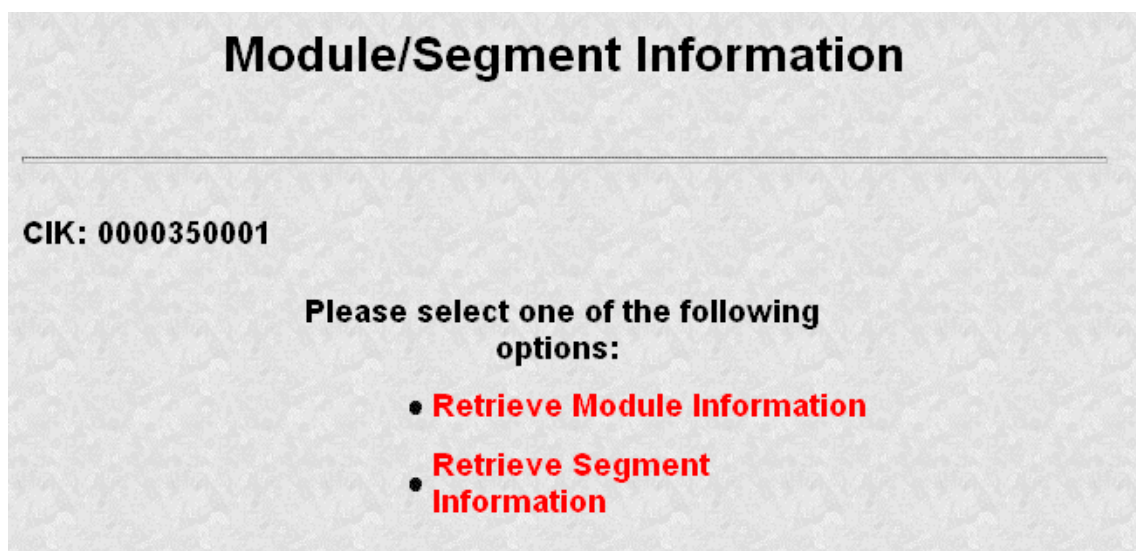


Figure 1-6: Module/Segment Information Page

1.3.1 Module Information

When you access the Module Information page by clicking on [Retrieve Module Information](#), EDGAR displays a list of all the modules currently residing on EDGAR for your CIK. The list contains the names and dates the modules were posted.

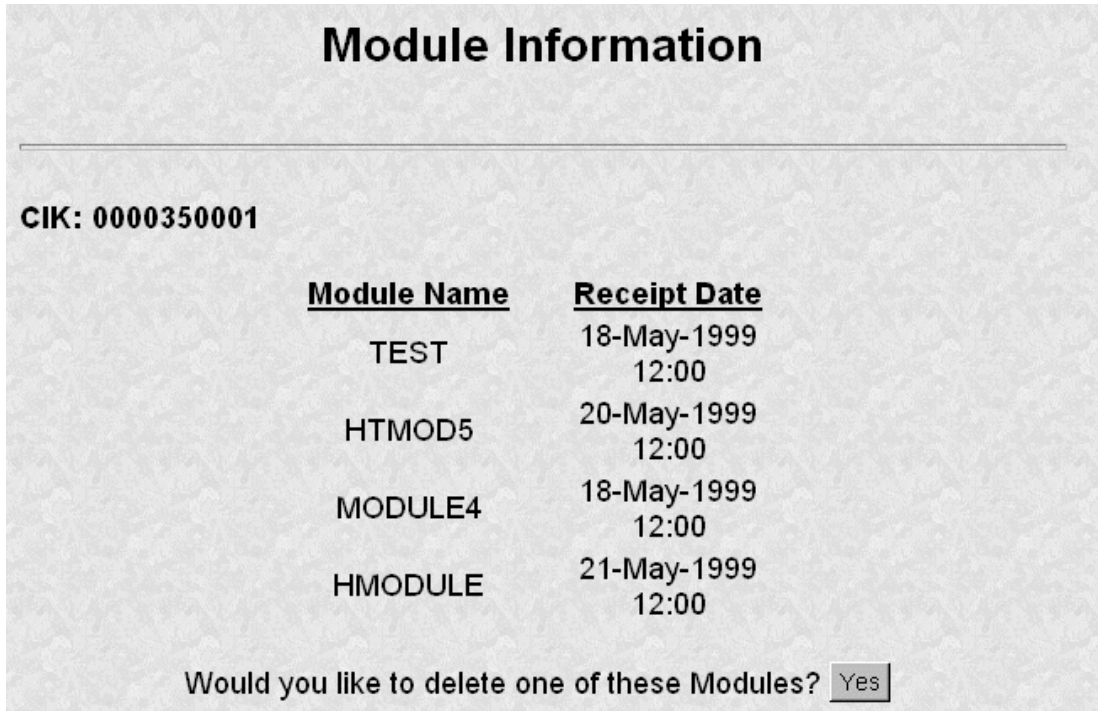


Figure 1-7: Module Information Page

Use your browser's print function to print this list for future reference in your submission documents, or reference in the Module/Segment page of Modernized EDGARLink.

Note: You cannot view the contents of a module or segment from this page.

1.3.1.1 Deleting Modules

Because modules are stored on EDGAR indefinitely, from time to time you may need to update modules on EDGAR. To replace a module, delete the existing module, and then transmit the new module with the same name. For transmitting modules, see Chapter 5.

1. Login to EDGAR and access the Module/Segment Information page, see Section 6.3.
2. Click on Retrieve Module Information. The Module Information page appears.
3. Click on the [Yes] button at the bottom of this page to open the Delete Module page.

On the Delete Module page, a list of your modules is displayed in the Select Module to Delete list.

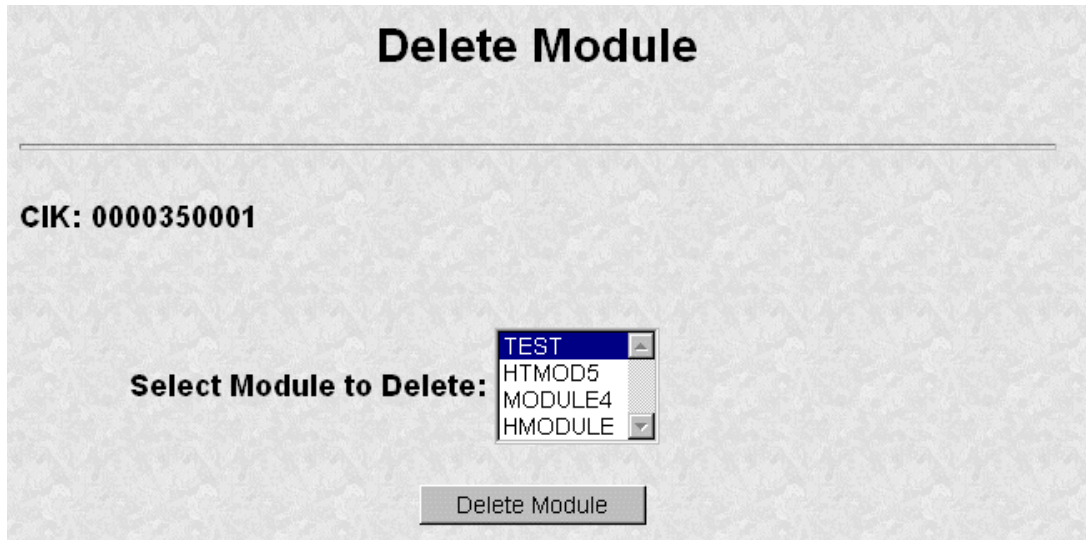


Figure 1-8: Delete Module Page

4. Scroll down the list and select the module you want to delete by clicking on it.
5. Click on the [Delete Module] button.

The Module Delete Confirmation page appears listing the module name and confirming you want to delete the listed module from EDGAR.

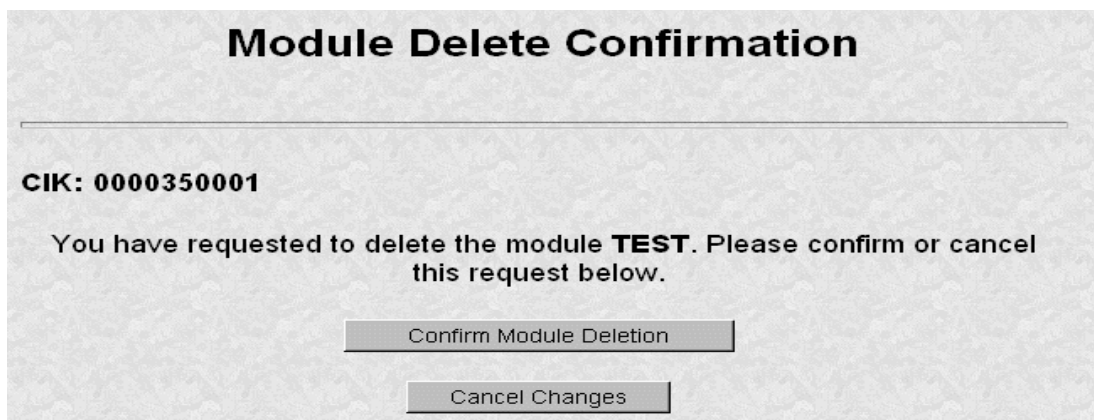


Figure 1-9: Module Delete Confirmation Page

6. Click on the [Confirm Module Deletion] button to delete the module.
 - Click on the [Cancel Changes] button to cancel the deletion, and return to the Company and Submission Information Retrieval page.

The Delete Module Results page appears confirming your module has been deleted. Return to the Delete Module page to remove any additional modules. Once your module has been deleted from EDGAR, you cannot restore it. You will have to prepare and resubmit the module using the Module/Segment template; see Chapter 5.

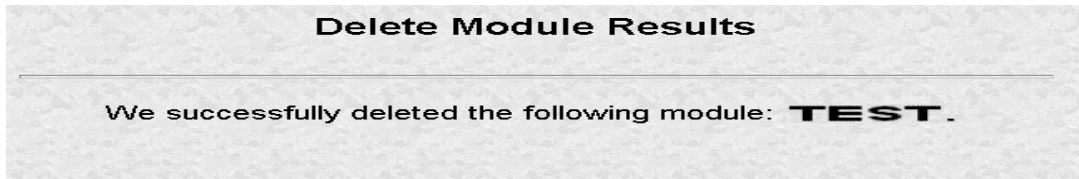


Figure 1-10: Delete Module Results Page

1.3.2 Segment Information

Because segments are stored on EDGAR for only six (6) business days, you do not need to delete them. However, you can check to verify that a segment is still residing on EDGAR:

1. Login to EDGAR and access the Module/Segment Information page, see Section 6.3.
2. Click on [Retrieve Segment Information](#). The Segment Information page appears with a list of all the segments related to your CIK.

Segment Name	Receipt Date
MySegment1	Jan 2, 2000 12:15PM
MySegment2	Jan 3, 2000 12:15PM
MySegment3	Jan 4, 2000 12:15PM
MySegment4	Jan 5, 2000 12:15PM
MySegment5	Jan 6, 2000 12:15PM
MySegment6	Jan 7, 2000 12:15PM
MySegment7	Jan 8, 2000 12:15PM

Figure 1-11: Segment Information Page

You can print this page using your browser's printing function for future reference.

This page displays the Segment Name and the Receipt Date. Remember you have six business days from the time EDGAR receives your segment to reference it in your submission. If you do not use the segment within six business days, you will have to resubmit it; see Chapter 5.

1.4 Return Copy Support

To receive a requested Return Copy in EDGARLink, you check a box on the Main page. This check box places a <RETURN COPY> tag in your submission automatically and EDGAR posts a copy of your accepted submission on the Filing website. You can retrieve the requested Return Copy only if you activate the requested Return Copy check box.

1.4.1 Requesting a Return Copy

While you are creating your submission, there is a Return Copy check box on the Main page of Modernized EDGARLink.



Figure 1-12: Requested Return Copy Check Box

Activating this check box insures that you can download a Return Copy of your accepted submission. To activate this check box:

- Click the blank square once. A check appears in the block, indicating that it is activated.

To turn the Return Copy off, deactivate the check box by clicking on it once.

If you transmit a Test submission to EDGAR, only the Login-CIK can access both Accepted or Suspended submission requested Return Copy.

If you transmit a **Live** submission to EDGAR, only the Primary Filer CIK can access the accepted requested Return Copy. Suspended **Live** submission requested Return Copies are not available to any registrants.

If you transmit a Live module to EDGAR and want to receive a requested Return Copy of your indexed module, you must reference the Module in a test submission and activate the Return Copy check box.

1.4.2 Retrieving a Return Copy

EDGAR now allows you to access your requested Return Copy using the Filing website, (<https://www.edgarfiling.sec.gov>):

1. Login to EDGAR; see Chapter 3.
2. Click on Retrieve/Edit Data.
3. The Retrieve/Edit Data page appears and prompts you for your CIK and CCC information; see Section 1.1.

This page verifies that you have rights to access the requested Return Copy.

4. When the Company and Submission Information Retrieval page appears, Figure 1-2, click on the [Retrieve Return Copies](#). The Return Copy Information page appears with a list of submissions associated with your CIK.

<u>Accession Number</u>	<u>Form Type</u>	<u>Receipt Date</u>	<u>Size (bytes)</u>
0000000000-00-000035	8-K	Wed Apr 12 00:00:00 EDT 2000	3375
0000000000-00-000039	8-K	Wed Apr 12 00:00:00 EDT 2000	3377
0000350001-00-000328	8-K	Mon Apr 10 00:00:00 EDT 2000	3375
0000350001-00-000329	8-K	Tue Apr 11 00:00:00 EDT 2000	3375
0000350001-00-000330	8-K	Wed Apr 12 00:00:00 EDT 2000	3375
0000350001-00-000331	8-K	Wed Apr 12 00:00:00 EDT 2000	3375

Figure 1-13: Return Copy Information Page

5. To view a requested Return Copy, click on the [Yes] button at the bottom of the page.
6. The Return Copy Download page displays the list of accession numbers. Select an accession number and click the [Download Return Copy] button.

Return Copy Download

CIK: 0000350001

Select a Return Copy to Download:

- 0000000000-00-000035
- 0000000000-00-000039
- 0000350001-00-000328
- 0000350001-00-000329

Download Return Copy

Figure 1-14: Return Copy Download Page

The Requested Return Copy Download Confirmation page confirms the submission you want to download and advises you of the amount of time it takes to download the information.

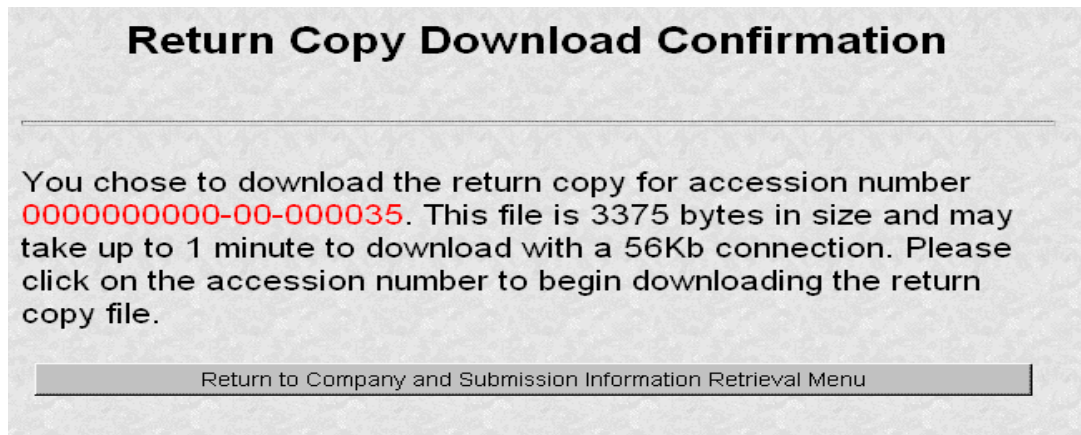


Figure 1-15: Return Copy Download Confirmation Page

7. Click on Accession Number to continue.
8. The Return Copy page appears and displays a requested Return Copy of your submission.

Note: Requested Return Copies are stored on the Filing website for seven business days.

Use your browser's print feature to print the Return Copy for future reference. You can also use your browser's save feature to save the Return Copy as a HTML or text file.

1.5 Company Information

Another feature in EDGAR is the ability to retrieve and update your company information from the Filing website:

1. Login to EDGAR and open the Retrieve/Edit Company and Submission Data page, see Section 6.3.
2. Click on Retrieve Company Information. The Company Information page appears.

Company Information

The EDGAR Company database contains the information listed below about the selected Company. Please verify that the data represents the current operational state of the Company. You can update specific Company information by clicking on the "Edit Company Information" button located below this data listing.

General Information

Company CIK:	0000350001
Conformed Company Name:	ALLEN TEST & FISH BATT CO INC
IRS-Number:	111111111
State-Of-Incorporation:	IN
Fiscal-Year-End:	09/30
SIC:	4911
Company Reporting Number:	001-99999
Parent CIK (if any):	0000350001
Filer Type:	FT FR

Figure 1-16: Company Information Page

Scroll down this page to review the company information EDGAR has stored. If any of this information is incorrect, you can change it by using the [Edit Company Information] button at the bottom.

You can also print this page using your browser's print function for future reference.

For general company queries (including wildcard searches), please search the EDGAR Company database (<http://www.edgarcompany.sec.gov>).

1.5.1 Company Information Update

Another feature available through EDGAR is editing your company information from the Edit Company Information page on the Filing website:

1. Login to EDGAR and open the Retrieve/Edit Company and Submission data page, see Section 6.3.
2. Click on the Retrieve Company Information. The Company Information page appears.
3. Scroll to the bottom and click on the [Edit Company Information] button. The Edit Company Information page appears.

Edit Company Information

CIK: 0000350001

You may update any or all of the Company Information listed below. Please update this information carefully, since the new information will be public and will appear in all future EDGAR filings for this Company.

We will ask you to confirm your changes after you have clicked on the "Submit Changes" button below. Before EDGAR accepts any change to the Company's name, we will review and confirm the change.

General Company Information

Company Name:	<input type="text" value="ALLEN TEST CO/3"/>
IRS Number	<input type="text" value="88-8888888"/>
State of Incorporation	<input type="text" value="IN"/>
Fiscal Year End	<input type="text" value="12/31"/>

Figure 1-17: Edit Company Information Page

4. Click in the field you want to edit and change the information.
5. When finished, click on the [Submit Changes] button.
6. Your changes appear on the Company Information Edit Confirmation page.
7. Confirm the changes by clicking on the [Confirm Company Changes] button at the bottom of the page.

Company Information Edit Confirmation

CIK: 0000828912

You have made changes to the Company information listed below. Carefully review your changes, then either click on the "Confirm Company Changes" or click on "Cancel Changes" to return to the menu screen.

Company Business Address Information

Business Phone:	3017498316
-----------------	------------

EDGAR Company Contact Information

Contact Name:	Jerome L. Lewis
Contact Phone:	7038384551
Internet Address:	jllweis@gbof.com

Figure 1-18: Company Information Edit Confirmation Page

- If you want to cancel the changes, click on the [Cancel Changes] button or click on the browser's [Back] button.

The Edit Company Information Results page appears and confirms your changes. All changes to your company information are made immediately except for changes to your company's name. Our Filer Support staff needs to review any change to your company's name. Filer Support can reject any name change if it is deemed unacceptable. If your proposed name change is rejected you will receive a suspense notification message, otherwise you will receive an acceptance notification message.

If you want to return to the Retrieve/Edit Company and Submission data page, click on the [Return to Retrieve/Edit Company and Submission Data Menu] button at the bottom of the page.

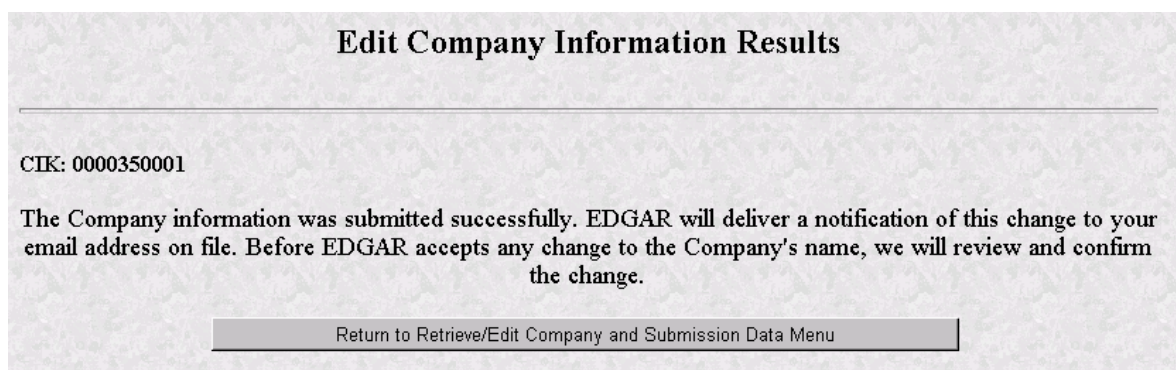


Figure 1-19: Edit Company Information Results Page

1.6 Logging in with a Different CIK

As you navigate through the Submission and Company Information page, the information you retrieve is limited to your login CIK. If you have more than one CIK you can change to an alternative CIK:

1. From the Retrieve/Edit Company and Submission Data page, Figure 1-2, click on Enter Another CIK/CCC. The Retrieve/Edit Data login page appears, Figure 1-1.
2. Enter your CIK, CCC, and click on the [Continue] button.

You can then access or edit all information associated with that CIK.

1. PREPARING SUBMISSION DOCUMENTS WITHOUT MODERNIZED EDGARLINK

1.1 Reduced Content Documentation

Preparing a filing without using Modernized EDGARLink requires working knowledge of XFDL. The Modernized EDGARLink version converts all submissions to Extended Forms Definition Language (XFDL). XFDL forms are accepted by EDGAR, processed, and indexed into our databases. If you still want to prepare your submission without using the EDGARLink application, you must use our reduced content specification document. It is located on our website:

<http://www.sec.gov/info/edgar.shtml>

On the above listed page, there are links to the Reduced Content Document and Reduced Content examples.

2. TAPE CARTRIDGE SUBMISSIONS

We no longer accept tape cartridge submissions as a filing medium.

1. INSTRUCTIONS FOR ATTACHING HTML DOCUMENTS TO ELECTRONIC SUBMISSIONS

1.1 Overview

The following instructions tell how you can prepare EDGAR-acceptable electronic submissions documents formatted in Hyper-Text Markup Language (HTML) versions 3.2 or 4.0. For additional help with the preparation of electronic submissions, contact Filer Support at (202) 942-8900.

HTML is a markup language you can use to create documents that are portable from one platform to another. It is a powerful data representation method that enhances the way you can represent public information, and the way our analysts and other end-users digest information throughout EDGAR.

The “tagging” language of HTML 3.2 and 4.0 was adopted and maintained by the World Wide Web Consortium (W3C). Even though HTML 4.0 is accepted worldwide, HTML 3.2 is the only “standardized” version of HTML. In general, HTML documents are SGML documents with generic semantics that are appropriate for representing platform-independent information from a wide range of applications. Please see the following W3C web page for a complete tag and attribute specification and document type definition (DTD) for HTML 3.2:

(<http://www.w3.org/TR/REC-html32>)

For Modernized EDGAR and EDGARLink, we have expanded the options that can be used with HTML, including HTML documents with locally-referenced JPEG and GIF graphics via the tag. HTML documents may also contain references to other local HTML and ASCII/SGML documents within the submission. In addition, tags may reference previously-filed submissions on the “(<http://www.sec.gov/Archives/edgar/data/>)...” repository from within HTML documents attached to the submission.

HTML 3.2/4.0 document format is another official option you may use to create your documents. HTML documents, like their ASCII/SGML text and unofficial PDF counterparts, are attached to submissions and submitted as part of a submission via the Internet, or direct transmission (PPP or Leased Line).

You can use HTML editors (e.g., MS FrontPage, etc.) and/or versions of word processors (e.g., MS Word ‘97, Word Perfect 7.0, MS Excel ‘97, etc.) that support a “Save as HTML” option. Please note that these tools may not save your document in SEC-acceptable HTML 3.2/4.0 format. EDGAR only accepts documents that you have formatted using a subset of the HTML 3.2 semantics (tags) and some HTML 4.0 attributes, as recommended and standardized by the W3C. Due to the SEC’s limited support of HTML, EDGAR enforces the following restrictions relative to all HTML documents that are included in an EDGAR submission:

- No Active Content (i.e., <APPLET>, <OBJECT>, <SCRIPT>, etc.)

- No External References, except for links to previously-filed submissions on the *http://www.sec.gov website*. (i.e., <A HREF="http://www.sec.gov/Archives/edgar/data/***)

Note: If your HTML document contains any active content, or unsupported external references, your entire submission will be suspended.

- Local references to other files within the submission via the tagging construct are allowed. All links within the submission must be resolved locally for us to accept your submission

Exception: Links to private documents, i.e., cover or correspondence, are not allowed.

- No reference to Type 1 modules or segments
- No nested <TABLE> tags
- JPEG and GIF graphic files, and no other formats, may be attached to submissions and referenced from within HTML documents via the tag. All graphic links within the submission must be resolved
- N-SAR, EX-27, and 13F documents are not accepted in HTML format
- HTML documents are identified by the *.htm filename extension, which will follow any pre-<HTML> comment tags (i.e., <!DOCTYPE >). The <HTML> tag is considered an optional tag within *.htm documents.
- In order to properly link documents within a submission, all linked documents must be named exactly as they are linked.

Note: You must provide a filename in the following format:

[Maximum 32 characters (including suffix); use "a-z" characters (lower case, only), 0-9 (but **NOT** for the first character), no spaces or special characters, at most one '.', '-', or '_' char, and the extension must be *.htm, *.txt, *.pdf, *.fil, *.gif, *.jpg]

Warning: Except for CORRESP submissions, graphic files associated with non-public HTML documents (i.e., cover) will be disseminated even though the non-public document will not.

- You may also use the EDGARLink Error Check, but if an error is found you must use your HTML authoring tool to edit your documents.
- Always review your submission documents separately through a browser before you transmit it to EDGAR.

EDGAR will **NOT** accept any TEST or LIVE submissions that have attached HTML documents with unacceptable content, as described above. Each HTML document within an EDGAR submission must be "resolvable", that is all links (if any) must be to other HTML, Graphics, ASCII, or SGML within the same submission (with the single exception being references to the "(http://www.sec.gov/Archives/edgar/data/)." website).

Graphics will be attached as documents (like PDF documents). All documents with acceptable content will be disseminated with a <FILENAME> tag and value (up to 32 characters) in order to identify the document properly for internal references (if any).

We recommend that you assemble your HTML and other documents in a single directory and test view them in a browser before you attach them to your submission. All HTML documents should be compatible with a Microsoft Internet Explorer (MSIE) 3.0+ or Netscape 3.0+ browser. As part of our receipt and acceptance process, we will be extracting all of your attached documents and graphics to a single directory and check all references for inconsistencies and errors. We estimate that submissions with HTML document and graphic content will increase the average submission size by about 70-150 percent, depending on your use of HTML 3.2/4.0 formatting techniques.

Modernized EDGARLink attaches HTML documents and graphics to a submission in the same manner as it attaches an ASCII/SGML document. See Chapters 4 and 5 for instructions on how to assemble submissions using Modernized EDGARLink.

1.2 Acceptable HTML Document Tags

Due to the EDGAR restrictions described previously, EDGAR will only accept a subset of the HTML 3.2/4.0 tagging standard. The following table lists the set of acceptable HTML document header tags available to you.

Note: All HTML attributes are supported for each HTML tag listed, unless otherwise specified.

Document Tags	Definition
<HTML>	Identifies text as an HTML document
<!--> or <!DOCTYPE>	Comment -- does not appear in the browser, only in the HTML source code <!DOCTYPE> tag is used to identify which HTML standard is used by the HTML text. Note: These tags may appear in-between the <TEXT> and <HTML> tags.
<BODY>	Signifies the body of the HTML document Note: The BACKGROUND attribute is not supported for this tag.
<HEAD>	Signifies header information for an HTML document
<ISINDEX>	Signifies that the document is an index for a search engine
<META>	Extended information to be included in the document header Note: The HTTP-EQUIV attribute is not supported for this tag.
<TITLE>	Title of document displayed at the top of the browser

1.3 Acceptable HTML Tags within a Document Body

Due to the EDGAR restrictions described previously, EDGAR will only accept a subset of the HTML 3.2/4.0 tagging standard. The following table lists the set of acceptable HTML document “body” tags (tags that change the appearance of the text when displayed by a browser) that are available to you.

Note: All HTML attributes are supported for each HTML tag listed, unless otherwise specified.

Document Body Tags	Definition
&#...	Escape Sequences – Used to display characters normally reserved (such as “<”) as plain text in the HTML document
<A>	Anchor/Hyperlink <p>[Note: For the attribute HREF, the following references are supported:</p> <ul style="list-style-type: none"> • References to other PUBLIC HTML, ASCII/SGML or PDF documents within the submission (i.e.,) • References to submissions stored at <i>http://www.sec.gov/....</i> locations (i.e.,) • Bookmark (internal) references will be supported] • (i.e., and)] <p>All other uses of the HREF attribute are not supported and illegal, including non-local references, the use of the “TARGET” attribute, and the “mailto:” and “ftp:” designations.</p>
<ADDRESS>	Address -- usually italicized
	Bold
<BIG>	Big Text -- increases font size
<BLOCKQUOTE>	Block Quote -- usually indented
 	Line Break
<CAPTION>	Caption -- can only be used with tables
<CENTER>	Centers elements between tags
<CITE>	Citation
<CODE>	Code
<DD>	Definition
<DFN>	Definition -- same as using <I>
<DIR>	Directory List
<DIV>	Division -- helps separate a document into parts
<DL>	Definition List -- used with <DT> and <DD>

Document Body Tags	Definition
<DT>	Definition Term
	Emphasized -- similar to using Bold
	Allows alteration of font contained within tags
<H1>	Heading 1 -- largest heading size
<H2>	Heading 2
<H3>	Heading 3
<H4>	Heading 4
<H5>	Heading 5
<H6>	Heading 6 -- smallest heading size
<HR>	Horizontal Rule -- displays a thin line across the page for separation of text
<I>	Italics
	Image reference [Note: Only local JPEG and GIF graphic files may be referenced (i.e., or)] The attributes DYN SRC, LOOP, LOOPDELAY, START, and CONTROLS are not supported for this tag.
<KBD>	Keyboard -- pre-formatted text
	List Item -- used by <DIR>, <MENU>, , and
<LISTING>	Listing -- same as using <PRE>
<MENU>	Menu List
	Ordered List -- includes numbers
<P>	Paragraph
<PLAINTEXT>	Plain Text
<PRE>	Pre-formatted Text
<SAMP>	Sample -- uses a fixed-width font and is same as using <PRE>
<SMALL>	Small Text -- decreases font size
<STRIKE>	Strikethrough
	Strong -- similar to using Bold
<SUB>	Subscript
<SUP>	Superscript
<TABLE>	Table Note: EDGAR will not accept or disseminate HTML documents with nested <TABLE> tags.
<TD>	Table Data or Cell
<TH>	Table Header -- displayed in bold
<TR>	Table Row Note: The WIDTH attribute supports percentage (%) values as well as pixel values.
<TT>	Teletype -- uses a fixed-width font and is same as using <PRE>
<U>	Underlined
	Un-ordered List -- bullets only

Document Body Tags	Definition
<VAR>	Variable -- uses a fixed-width font and is same as using <PRE>
<XMP>	Example -- same as using <PRE>

Please see Appendix D for a listing of various errors and warnings associated with the processing of HTML documents within EDGAR.

Note: The <CAPTION> and <TABLE> tags are currently used within ASCII/SGML EDGAR documents and also used in HTML documents but they are “visually” interpreted differently.

1.4 HTML Tags that are NOT Supported by EDGAR

EDGAR will suspend and not disseminate submissions with the following HTML tags:

<ACRONYM>	<APPLET>	<AREA>
<BASE>	<BASEFONT>	<BDO>
<BUTTON>	<COL>	<COLGROUP>
	<FIELDSET>	<FORM>
<FRAME>	<FRAMESET>	<IFRAME>
<INPUT>	<INS>	<LABEL>
<LEGEND>	<MAP>	<META HTTP_EQUIV...>
<NOFRAMES>	<NOSCRIPT>	<OBJECT>
<OPTION>	<PARAM>	<Q>
<S>	<SCRIPT>	<SELECT>
	<STYLE>	<TBODY>
<TEXTAREA>	<TFOOT>	<THEAD>

*All other tags not represented in Section 9.3.

1.5 Acceptable Attributes for EDGAR HTML Tags

Due to the EDGAR restrictions described previously, only a subset of the HTML 3.2/4.0 tag attributes are accepted by EDGAR. The following table lists the set of acceptable HTML tag attributes that you can use.

Note: Many of the following attributes are only supported passively, since their primary function may be to support actions that are restricted by EDGAR. Refer to any HTML 3.2 reference book for actual values available for these attributes.

Attribute	Description	Parent Tag(s)
align	Align text	<H1>-<H6>, <HR>, <P>, <CAPTION>, <DIV>, <TABLE>, <TD>, <TH>, <TR>
alink	Highlight color when hypertext links are used	<BODY>

Attribute	Description	Parent Tag(s)
bgcolor	Background color of the document body	<BODY>, <TABLE>
border	Thickness of the table border	<TABLE>
cellpadding	Sets the spacing between the border and the content of the table cells	<TABLE>
cellspacing	Sets the spacing between the cells in a table	<TABLE>
class	Space-separated list of classes	MANY
clear	Moves down past floating images on either margin	
color	Sets the color of the text	
colspan	Causes the cell to span a number of columns	<TD>, <TH>
compact	Render lists in a more compact style	<DIR>, <DL>, <MENU>, ,
content	Associated information	<META>
dir	Direction of text	MANY ¹
height	The height of a cell in pixels or percentage of screen height	<TD>, <TH>
href	Link to another document	<A>
id	Document-wide unique id	MANY
lang	Language specification	MANY
link	Color used to stroke the text for unvisited hypertext links.	<BODY>
name	Meta-information name or link name	<META> or <A>
noshade	Display as a solid rule	<HR>
nowrap	Prevents word-wrapping within a cell	<TD>, <TH>
prompt	Specifies a prompt string for an input field	<ISINDEX>
rel	Forward link types	<LINK>, <A>
rev	Reverse link types	<LINK>, <A>
rowspan	Causes the cell to span a number of rows	<TD>, <TH>
size	Amount of space assigned for an input field	<HR>,
src	Graphic reference	
start	Starting sequence number	
style	Associated Style info	MANY

¹ Many HTML tags use this attribute

Attribute	Description	Parent Tag(s)
text	Color used to stroke the document's text	<BODY>
title	Advisory title string	<LINK>
type	Style of bullet	, ,
valign	Sets the vertical alignment of the content within a cell	<TD>, <TH>, <TR>
vlink	Color used to stroke the text for visited hypertext links.	<BODY>
width	Width of a column in pixels or percentage of screen width	<HR>, <TABLE>, <TD>, <TH>

1.6 Extended Character Sets within HTML Documents

Within HTML documents, extended-ASCII characters (i.e., the British Pound Sterling symbol, £, and the Japanese Yen symbol, ¥) can be represented by their ISO-8859-1 (Latin 1) decimal character reference specification. The Pound Sterling symbol (£) can be represented by the following character string: **£**. The Yen symbol (¥) can be represented by the following character string: **¥**. Many W3C-certified web sites contain complete ISO-8859-1 extended character reference listings, like the sample from <http://www.htmlhelp.com/reference/charset> below. Please note that EDGAR will suspend a submission that contains an extended ASCII character. EDGAR will only support extended character references.

A partial listing of Relevant ISO-8859-1 Extended Character References for SEC HTML documents includes:

Description	Hex	Character Reference (Dec)	Entity Name	Symbol
small italic f, function of, f florin	83	ƒ	ƒ	<i>f</i>
low horizontal ellipsis	85	…	… &ldots;	...
dagger mark	86	†	†	†
double dagger mark	87	‡	‡	‡
letter modifying circumflex	88	ˆ		ı
per thousand (mille) sign	89	‰	‰	‰
capital S caron or hacek	8A	Š	Š	Š
left single angle quote mark (guillemet)	8B	‹	‹	‹
capital OE ligature	8C	Œ	Œ	Œ
round filled bullet	95	•	•	●
trademark sign	99	™	™	™
small s caron or hacek	9A	š	š	š
right single angle quote mark (guillemet)	9B	›	›	›

Description	Hex	Character Reference (Dec)	Entity Name	Symbol
small oe ligature	9C	œ	œ	œ
capital Y dieresis or umlaut	9F	Ÿ	Ÿ	ÿ
non-breaking space	A0	 	 	
inverted exclamation mark	A1	¡	¡	¡
cent sign	A2	¢	¢	¢
pound sterling sign	A3	£	£	£
general currency sign	A4	¤	¤	¤
yen sign	A5	¥	¥	¥
section sign	A7	§	§	§
spacing dieresis or umlaut	A8	¨	¨ ¨	¨
copyright sign	A9	©	©	©
feminine ordinal indicator	AA	ª	ª	ª
left (double) angle quote (guillemet)	AB	«	«	«
registered trademark sign	AE	®	®	®
spacing macron (long) accent,	AF	¯	¯	¯
degree sign	B0	°	°	°
plus-or-minus sign	B1	±	±	±
superscript 2	B2	²	²	²
superscript 3	B3	³	³	³
spacing acute accent	B4	´	´	´
micro sign	B5	µ	µ	µ
middle dot, centered dot	B7	·	·	·
spacing cedilla	B8	¸	¸	¸
superscript 1	B9	¹	¹	¹
masculine ordinal indicator	BA	º	º	º
right (double) angle quote (guillemet)	BB	»	»	»
fraction 1/4	BC	¼	¼	¼
fraction 1/2	BD	½	½ ½	½
fraction 3/4	BE	¾	¾	¾
inverted question mark	BF	¿	¿	¿

Your HTML editor may use the "Entity-Name" (i.e., **¥**) of the character you wish to reference rather than the standard character reference. Either technique may be used within an HTML document that is attached to an SEC submission.

To represent ASCII/SGML tagging phrases within an HTML document, use the following identifiers for the reserved characters "<" and ">": **<** for "<", and **>** for ">". This will prevent the browser from misinterpreting the characters for display purposes. Please note that the **<R>** tag can be represented either directly as **<R>** or indirectly as **<R>**. For all other uses of the reserved "<>" characters, you can also use their ISO-8859-1 representation.

Important: HTML documents may be marked to show changed materials within paragraphs; however, only one set of redline tags (the begin and end redline) may be on a text line. Press Enter or Return after each end redline tag. If you do not form your redline tags correctly, the tags can appear in your disseminated filing.

1.7 Template for an Attached HTML Document

The following is an acceptable template for an attached HTML document.

Note: All documents are attached to page two of the submission template.

```
<HTML>
<HEAD>
    {Head tags and text }
</HEAD>
<BODY>
    {HTML body tags and text.....}
</BODY>
</HTML>
```

1.8 ASCII or SGML Functionality to be Preserved within HTML Documents

EDGAR allows you to use several ASCII or SGML tags within HTML documents, primarily to preserve existing functionality. The following functions are preserved in HTML documents:

- **Paging**

EDGAR allows the ASCII or SGML **<PAGE>** tag within HTML documents, even though this tag is not supported by common browsers and HTML 3.2. You may need to use this tag to differentiate pages to end-users.

- **Redlining**

EDGAR allows you to use the ASCII or SGML **<R>** and **</R>** tags within HTML documents, even though this tag is not supported by common browsers and HTML 3.2. You may want to use this tag set to highlight sections of text for us. Sections of your submission text that you mark with these redlining tags will be highlighted for our staff in **BOLD** Magenta color in order to differentiate that section of text from other non-redlined sections.

The **<R>** and **</R>** tags can also be represented as **<R>** and **</R>**, respectively. Either format will signify a redline request to EDGAR. The redline tags within the HTML document are not disseminated to the public. Each redline tag character will be replaced by a blank character (‘ ’) before the submission is disseminated. The blanks will not be visible from the browser but will be visible in the HTML source code.

Important: If you do not form your redline tags correctly, the tags can appear in your disseminated filing.

Sample HTML document with Redline tags:

```
<HTML>
...
...
<p align="center"><strong>TESTFILE COMPANY </strong></p>
<p align="center"><strong>NOTES TO FINANCIAL STATEMENTS </strong></p>
<p align="center"><strong>September 30, 1999</strong></p>
<p>&nbsp;</p>
<R>
<p>Note 1. Summary of Significant Accounting Policies</p>
</R>
...
...
</HTML>
```

You may wish to submit HTML documents, or parts of HTML documents, before you file your submission or master segment. EDGAR allows only Type 2 (full document) modules and segments in HTML format. You may create them exactly as you would create ASCII/SGML modules and segments. See Chapter 5 for more information on modules and segments. You would attach your Type 2 module or segment to your "Master" submission template by selecting the Module/Segment Reference page.

1.9 ASCII or SGML Functionality Not Supported within HTML Documents

EDGAR will **NOT** support the following ASCII or SGML document tags within an HTML document that is submitted to EDGAR as part of a Live or Test submission:

```
<S>
<C>
```

Since tables are interpreted differently in HTML, the `<S>` and `<C>` tags are NOT accepted.

Warning: The presence of an `<S>` or `<C>` tag in an HTML document will cause EDGAR to suspend the submission.

EDGAR will also **NOT** support the following ASCII or SGML footnote tags within an HTML document that is submitted to EDGAR as part of a Live or Test submission.

```
<FN>
<F1>
<F2>, etc.
```

Warning: The presence of a footnote tag in an HTML document will cause EDGAR to suspend the submission.

You can simulate a footnote using the `<SUP>` and `<SUB>` tags with an internal `` hyperlink. This technique allows browser users to easily reference any footnote information at a click of a mouse button.

1.10 SEC Recommendations on Preparing Submissions with HTML Documents

The following are specific SEC recommendations concerning the creation of SEC-approved HTML documents:

- **We strongly recommend** that you prepare your HTML documents so that they are easily understood and viewable on a 15” monitor with 800x600 resolution. Since browsers can adjust HTML documents according to monitor size, we strongly encourage you to adhere to this recommendation in order to avoid unwanted variance in your HTML document presentation to the end-user. Please use color combinations for background and text in your submission documents, which will enable us to successfully print them in black-and-white once we have received them in-house. Also, EDGAR will not verify proper HTML tag ordering. Improper tag nesting (except for the <TABLE> tag) and interleaving will not cause EDGAR to suspend your submission. In order to verify EDGAR acceptance of your submission, you should always error-check your submission through EDGARLink or by submitting a TEST version of your submission to EDGAR before you submit your LIVE version.
- Currently, there is no limit to the size of the HTML documents you may submit. However, files containing HTML material can take considerable time to electronically transmit. These files can also consume relatively large amounts of storage space. Please consult your HTML editor manuals when you create your HTML documents in order to efficiently present their content.
- No “Active Content” that may compromise the integrity of submissions with us may be present (or referenced from) within any HTML document submitted to us. The use of the following web technologies are not allowed within EDGAR documents: embedded Java applications, Java applets, JavaScript (ECMAScript), VBScript, Perl scripts, PostScript, PDF application links, binary executable files, Shockwave and ActiveX. Since this technology is evolving rapidly, no list can include all excluded technologies. EDGAR will suspend all submissions containing HTML documents with Active Content.
- Modernized EDGAR support for HTML documents allows you to enhance the appearance of your submissions through the use of locally-referenced graphical image files in *.gif, and *.jpg formats only. Please note that only GIF and JPG graphic files are supported. EDGAR will suspend any submission that contains a non-GIF/JPG reference. This external reference support is expected to significantly enhance and clarify the presentation of information in EDGAR submissions. When adding graphics we recommend the following actions to limit the size:
 - ◇ Make image dimensions as small as possible
 - ◇ Use thumbnail versions of images
 - ◇ Save GIFs with natural color gradients as JPEGs
 - ◇ Increase the amount of JPEG compression
 - ◇ Use fewer bits per pixel to store the image
 - ◇ Adjust image contrast

- ◇ Suppress dithering
- EDGAR does not provide functionality to scan submissions for “extraneous” information included manually, or by HTML authoring or other tools. Sometimes an authoring tool can insert a tag sequence that can actually cause EDGAR to suspend your submission. For instance, MS Word ‘97 may insert the <META HTTP-EQUIV=“xxxxxxx”> tag into your document when you select the “Save as HTML” option. You should review your submissions and remove any extraneous content prior to submission. Information inserted in HTML files by various HTML authoring tools may include, but is not limited to:
 - ◇ The name and version of the tool
 - ◇ The identification of the user of the authoring tool
 - ◇ The company to whom the tool is registered
 - ◇ The dates of file creation and modification
 - ◇ Change tracking markup and edited/deleted text, references, etc.
 - ◇ Editorial comments
- Since you may be using an authoring tool that includes unacceptable HTML 3.2/4.0 tags or attributes, you may also need to run your submission through an HTML 3.2 validator. Be aware that you may need to edit the HTML source, if necessary. We do not provide an HTML 3.2 validator, and we suggest that you check the W3C Web page for the location and availability of these validators.
- Please download and install the EDGARLink software to see how submission header data is entered and how documents are attached.

Preface

Welcome to the Electronic Data Gathering, Analysis, and Retrieval (EDGAR) system of the U.S. Securities and Exchange Commission (SEC). EDGAR provides an electronic filing process for filers and filing agents submitting documents under the Securities Act of 1933, the Securities Exchange Act of 1934, the Public Utility Holding Company Act of 1935, the Trust Indenture Act of 1939, and the Investment Company Act of 1940 (collectively, "Acts"). This manual explains how you can file electronically with the SEC.

The SEC accepts electronic submissions through the Internet, direct dial through modems, or by direct telephone transmission. EDGAR will verify filer identification, check that required information is present, then store and disseminate that information. You may view electronically submitted filings on EDGAR workstations in the SEC's Public Reference Room in Washington, DC, through commercial dissemination services, or using the SEC's website on the World Wide Web (<http://www.sec.gov>).

What Filings are on EDGAR?

You will find almost all filings by domestic and foreign companies and third party schedules such as Schedules 13D, on EDGAR. Companies can submit certain filings (e.g., Forms 11-K, and Forms 144) either electronically or on paper. Beginning November 4, 2002, you also will find most registration statements, reports and other documents filed by foreign private issuers and foreign governments on EDGAR. Prior to that time, electronic filing by foreign entities is voluntary.

Rules Governing Forms and Filing Information

EDGAR provides you with an electronic way to submit information to us. It does not change the content of what you submit. Regulation S-T mandates electronic submissions of filings by all domestic and foreign registrants. Regulation S-T also provides the general requirements and procedures for electronic filing. You may find copies of Regulation S-T in the Federal Register and the Code of Federal Regulations (17 CFR Part 232) in our Public Reference Rooms. You will also find Regulation S-T under the Division of Corporation Finance area on the SEC's website (www.sec.gov) under Forms and Associated Regulations, EDGAR.

We have identified the following other laws and releases that affect electronic filing. You may obtain copies of this material from our SEC website (www.sec.gov).

- Securities and Exchange Commission Authorization Act of 1987 -- Public Law 100-181 (December 4, 1987). (Section 35A of Securities Exchange Act of 1934.)

- Releases:

33-8170 Mandated Electronic Filing and Website Posting for Forms 3, 4, and 5

34-47069
35-27627
Issued 12/27/02
Effective TBD

33-8009 Mandated EDGAR Filing for Foreign Issuers.

Issued 5/14/02
Effective 5/24/02
and 11/4/02
(67 FR 36677)

33-8007 Updated version of the EDGARLink software.

Issued 9/17/01
(66 FR 49829)

33-7999 Next stage of EDGAR Modernization.

Issued 7/30/01
(66 FR 42941)

33-7933 Next stage of EDGAR Modernization.

Issued 1/16/01
Effective 2/02/01
(66 FR 8764)

33-7855 Rules for the next stage of EDGAR Modernization.

Issued 4/24/00
Effective 5/30/00
Effective 7/10/00
Effective 1/1/01
(65 FR 24788)

Diskette submissions not accepted.
Financial Data Schedule requirement removed.

33-7789 Adopted updated filing form types in Filer Manual.

Issued 1/20/00
Effective 1/24/00
(65 FR 3123)

33-7755 CompuServe discontinued electronic mail service.

Issued 10/07/99
Effective 10/16/99
(64 FR 56430)

<p>33-7684 Issued 5/17/99 Effective 6/28/99 (64 FR 27888)</p>	<p>Rules for the first stage of EDGAR modernization adopted.</p>
<p>34-40934 Issued 1/12/99 Compliance date 4/1/99 (64 FR 2834)</p>	<p>Electronic filing of Form 13F made mandatory.</p>
<p>33-7472 Issued 10/24/97 Effective 1/1/98 (62 FR 58647)</p>	<p>Commission will no longer accept, in paper, filings required to be submitted electronically, except in a hardship situation.</p>
<p>33-7427 Issued 7/1/97 (62 FR 36450)</p>	<p>Minor and technical rule amendments, including the elimination of transition rules applicable to the phase-in period.</p>
<p>33-7122 Issued 12/19/94 (59 FR 67752)</p>	<p>Rules and phase-in schedule made final. Final phase-in lists published. Minor rule amendments adopted</p>
<p>33-6977 Issued 2/23/93 (58 FR 14628)</p>	<p>Interim rules applicable to electronic filing in general, and specifically to the Division of Corporation Finance filers.</p>
<p>IC-19284 Issued 2/23/93 (58 FR 14848)</p>	<p>Interim rules specific to investment companies.</p>
<p>35-25746 Issued 2/23/93 (58 FR 14999)</p>	<p>Interim rules specific to public utility holding companies.</p>
<p>33-6980 Issued 2/23/93 (58 FR 15009)</p>	<p>Rules relating to payment of filing fees to the SEC's lockbox in Pittsburgh, Pennsylvania.</p>

Notice

Use this EDGAR® Filer Manual when making electronic filings with the United States Securities and Exchange Commission (SEC or "Commission"). See Rule 301 of Regulation S-T.

The EDGAR Filer Manual consists of three volumes. Volume I – EDGARLink Filer Manual discusses the requirements for submitting EDGAR filings. Volume II – N-SAR Supplement discusses the N-SAR application. Volume III – OnlineForm Filer Manual discusses the requirements for submitting online filings.

Volume I of the EDGAR® Filer Manual is effective on:

May 5, 2003

For up-to-date information regarding filing-related topics, consult our EDGAR Database website (<http://www.sec.gov>), the EDGAR Filing website (<https://www.edgarfiling.sec.gov>), and the EDGAR Company Database (<http://www.edgarcompany.sec.gov>).

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Note: New EDGAR releases include modifications to the EDGARLink software and EDGAR submission templates. Please download, install, and use the new EDGARLink software and submission templates to ensure that submissions will be processed successfully.