5. CONSTRUCTING ATTACHED DOCUMENTS AND DOCUMENT TYPES

5.1 Introduction

This chapter includes the specifics of preparing a document for filing as an electronic submission.

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. You may also use PDF and XBRL for documents that are unofficial (when certain specific criteria are met, a PDF or XBRL attachment may qualify as an official document). In this section, you will find a discussion of ASCII and a listing of the characters recognized by EDGAR. You can prepare your documents using a word processing application that supports ASCII, HTML editor, or Adobe Acrobat on your PC. Create each document in separate files.

Notes:

    (1) We do not include XML in the document formats under discussion in this chapter since the tools we provide you help create these documents. You do not have to be concerned about this document format if you use the tools provided.

    (2) You must keep a manually signed signature page (or equivalent document) for five years.

5.1.1 File Naming Standards

For EDGARLink Online submissions, document file names must be upper or lower case and no longer than 32 characters in length. The names must start with a letter (a-z) or a number (0-9) and may not contain spaces. File names may contain any number of periods (.), hyphens (-), and underscore (_) characters and must end with *.htm, *.txt, *.pdf, *.fil, *.jpg, *.gif, *.xsd, or *.xml extensions. EDGARLink Online will not allow you to add an improperly named file. We recommend that you give the new file a distinctive name.

For example:

- **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 file names and module or segment names must be unique for each of these submission parts. Details on naming standards for modules and segments are available in Section 5.3, "Preparing or Referencing Module and Segment Documents."

5.1.2 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 for five years a manually or electronically signed signature page or other document that authenticates, acknowledges, or otherwise adopts the signature that appears in typed form within an electronic filing, in accordance with the

instructions below.

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

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 above.

Rule 302(b) authentication document

Rule 302(b) of Regulation S-T requires you to retain a manually or electronically signed signature page or other document that authenticates, acknowledges, or otherwise adopts the signature that appears in typed form within an electronic filing for five years.

If a signatory signs this authentication document using an electronic signature, the signing process must, at a minimum:

(1) require the signatory to present a physical, logical, or digital credential that authenticates the signatory's individual identity;

(2) reasonably provide for non-repudiation of the signature;

(3) provide that the signature be attached, affixed, or otherwise logically associated with the signature page or document being signed; and

(4) include a timestamp to record the date and time of the signature.

For purposes of this authentication document, the term *electronic signature* means an electronic sound, symbol, or process, attached to or logically associated with a record and executed or adopted by a person with the intent to sign the record. The term *credential* means an object or data structure exclusively possessed and controlled by an individual to assert identity and provide for authentication. The term *non-repudiation* means assurance that an individual cannot falsely deny having performed a particular action.

In addition, Rule 302(b)(2) of Regulation S-T requires that, before a signatory may electronically sign an authentication document, the signatory must manually sign an initial electronic signature authentication document attesting that, when using electronic signatures for purposes of a Rule 302(b) authentication document, the signatory agrees that the use of an electronic signature constitutes the legal equivalent of such signatory's manual signature for purposes of authenticating the signature to any filing for which it is provided. You must retain this document

for as long as the signatory may make use of an electronic signature when signing an authentication document and for a minimum period of seven years after the date of the most recent electronically signed authentication document. You must furnish a copy of this manually signed document upon request to the Commission or its staff.

5.2   Document Formats

5.2.1   ASCII Documents

This section discusses the character types allowed and not allowed inside your ASCII submission documents. It also covers the use of a limited set of tags within these documents.

5.2.1.1   Valid ASCII Characters

EDGAR recognizes a subset of standard ASCII characters. You should use only the list of characters listed in Table 5-1: Characters Allowable Within a Filing, in your filing. If you use characters or commands outside of this set in your EDGAR submission, EDGAR may suspend the filing.

Table 5-1: Characters Allowable Within a Filing

Character	Description
0-9	numeric characters
A-Z	upper case alphabet
a-z	lower case alphabet
`	back quote/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

Character	Description
]	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)

5.2.1.2 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 in Table 5-2: Unrecognized Symbols in EDGAR. When including these symbols, please spell out the name.

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 Section 5.2.2, "HTML," for more detailed information.

Table 5-2: Unrecognized Symbols in EDGAR

Character	Description
¢	cent
£	pound sterling
¥	yen
•	bullet
†	dagger
‡	double dagger trademark
¶	paragraph
§	section
©	copyright
®	registered
™	trademark

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.

5.2.1.2.1 How the Requirement for ASCII Affects Word Processing

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 EDGARLink Online "Doc Validation" 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, the columns may not be 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.

- EDGAR views smart quotes, en dash, and em dash characters as invalid ASCII characters. Certain word processing software will convert apostrophes (') and quotation marks (") to smart quote and will replace hyphens (-) with en and em dashes. Consult your word processing software manual for instructions on how to turn these features off before typing your documents.

- 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.

- Formatting tables can be very difficult. Since they must not exceed 132 characters on a line, it helps if you change the paper orientation to landscape and make the margins very small (.25).

5.2.1.3 Using Tags in Attached Documents

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 EDGARLink Online filings, you continue to include document specific tags, such as the <TABLE> tags, as well as tags referencing Type 1 modules and segments.

5.2.1.3.1 Tag Construction

In EDGARLink Online document attachments, 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.

5.2.1.3.2 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. Table 5-3: Internal Text Tags (For Other Than Wide Tables) and Table 5-4: Wide Table Tags (Over 80 Characters Wide) show these nested tags that 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.).

5.2.1.3.3 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 5-3: Internal Text Tags (For Other Than Wide Tables)

  Note: Most of these tags can be used within HTML documents; exceptions are noted.

- Wide table tags (over 80 characters wide), Table 5-4: Wide Table Tags (Over 80 Characters Wide)

  Note: These tags cannot be used within HTML documents.

Notes:

(1) For information on formatting tables wider than 80 characters, see Table 5-4.

(2) For information on using the module capability of EDGAR, see Section 5.3, "Preparing or Referencing Module and Segment Documents."

(3) For information on using the segment capability of EDGAR, see Section 5.3.2.1, "How EDGAR Handles Segments."

Table 5-3: Internal Text Tags (For Other Than Wide Tables)

Tag #	Tag	Example Of Value to Be Inserted	Definition (Limits of Field)
1.0	<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	</NAME>	No value required.	Marks the end of the module name.
1.3	<CIK>	1234567890	CIK of the filer who previously submitted the module. Must be nested with the tag <MODULE> (Field up to

Tag #	Tag	Example Of Value to Be Inserted	Definition (Limits of Field)
			10 characters).
1.4	</CIK>	No value required.	Marks the end of the CIK of the filer who submitted the module.
1.5	<CCC>	x21234@1	CCC of the filer who previously submitted the module. Must be nested with the tag <MODULE> (Field 8 characters).
1.6	</CCC>	No value required.	Marks the end of the CCC of the filer who submitted the module.
1.7	</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>	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).
2	<F99>		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. If other tags are enclosed within the <R> and </R> tags, the formatting specified by the inner tags will supersede the <R> and </R> tags and the redlining will be negated. 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

Tag #	Tag	Example Of Value to Be Inserted	Definition (Limits of Field)
			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 and EDGARLink Online submissions. EDGAR then includes the documents with your submission while it is being processed.

Table 5-4: 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 5.2.1.4.1, "Table Tags."

5.2.1.4   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.

5.2.1.4.1 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:

Tag	Description
<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.

If you downloaded this manual from the SEC's Public 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 Section 5.2.2, "HTML," for examples and information regarding HTML documents and tags. The <CAPTION>, <S>, and <C> tags are repeated to indicate insertion of new captions.

Example I – Table Appearing within Textual Discussion (wide text included as part of textual presentation):

```
<TABLE>
Selected Financial Data
<CAPTION>
                                                         Six Months Ended
                        Fiscal Year Ended June 30,       December 31,
                        1998    1999      1995   1996   1997   1996    1997
                          (in thousands, except per share data)
<S>                     <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      (1,053) (935)     (892)  (613)  (339)  (367)   (244)
  Continuing Operations
Income (Loss) Per       (.03)   (.03)     (.02)  (.01)  .00    .00     .00
  Share from
  Continuing Operations
Cash Dividends          0       0         0      0      0      0       0
  Per Share
<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>
```

Figure 5-1: Table Appearing within Textual Discussion

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>
                                Common Stock
Quarter       19xx         Low          19xx         Low          19xx         Low
              High                      High                      High
<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>
                            Series A Preferred Stock
Quarter       19xx         Low          19xx         Low          19xx         Low
              High                      High                      High
<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>
                            Series B Preferred Stock
Quarter       19xx         Low          19xx         Low          19xx         Low
              High                      High                      High
<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>
```

Figure 5-2: Table With Tabular Data-Series Market and Trading Information

Note: The <CAPTION>, <S>, and <C> tags are repeated to indicate insertion of new captions.

5.2.2 HTML

5.2.2.1 Overview

The following instructions tell how you can prepare EDGAR-acceptable electronic submissions documents formatted in HTML versions 3.2 or 4.0. For additional help with the preparation of electronic submissions, contact Filer Support at (202) 551-8900.

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 webpage for a complete tag and attribute specification and document type definition (DTD) for HTML 3.2: (https://www.w3.org/TR/REC-html32).

For EDGAR, we have expanded the options that can be used with HTML, including HTML documents with locally referenced JPEG and GIF graphics via the <IMG SRC=> tag. HTML documents may also contain <A HREF=> references to other local HTML and ASCII/SGML documents within the submission. In addition, <A HREF=> tags may reference previously filed submissions on the "(*https://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.

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 accepts only 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 <A HREF=> links to previously filed submissions on the SEC's Public Website. (i.e., <A HREF="https://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 <A HREF="....."> tagging construct are allowed. All links within the submission must be resolved locally for EDGAR to accept your submission.

  Exception: Links to private documents, i.e., cover or correspondence, are allowed.

- 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 <IMG SRC="...”> tag. All graphic links

within the submission must be resolved locally for EDGAR to accept your submission.

- HTML documents are identified by the *.htm file name 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 file name in the following format: [Maximum 32 characters including suffix); use "a-z" characters (upper or lower case), or a number (0-9), no spaces or special characters, any number of '.', '-', or '_' char, and the extension must be *.htm, *.txt, *.pdf, *.fil, *.gif, *.jpg]

> **Warning:** If you submit correspondence with graphic files to the SEC by including it within another submission (instead of sending it as its own separate submission as CORRESP), the graphics will immediately be publicly disseminated even though the text of the correspondence will remain non-public until released by SEC staff.

- You may also use the EDGARLink Online "Doc Validation" function, 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 <A HREF=> references to the "(*https://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 vendor supported version of Microsoft Edge or Google Chrome. 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. All files LIVE submissions must fully render and print in Microsoft Edge or Google Chrome.

5.2.2.2   Acceptable HTML Document Tags

Due to the EDGAR restrictions described previously, EDGAR will accept only 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
<!-->	Comment -- does not appear in the browser. Note: This tag 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

5.2.2.3 Acceptable HTML Tags Within a Document Body

Due to the EDGAR restrictions described previously, EDGAR will accept only 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 **Note:** For the attribute HREF, the following references are supported: • References to other PUBLIC HTML, ASCII/SGML or PDF documents within the submission (i.e., <A HREF="ex99.htm">) • References to submissions stored at https://www.sec.gov/.... locations (i.e., <A HREF="https://www.sec.gov/Archives/edgar/data/..."> or for an inline XBRL document <A HREF="https://www.sec.gov/ix?doc=/Archives/edgar/data...">) • Bookmark (internal) references will be supported (i.e., <A NAME="linkanchor"> and <A HREF=#linkanchor>) 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.
<ADDRESS>	Address – usually italicized

Document Body Tags	Definition
<B>	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**>
<DT>	Definition Term
<EM>	Emphasized – similar to using Bold
<FONT>	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
<IMG SRC=>	Image reference **Note:** Only local JPEG and GIF graphics files may be referenced (i.e., <IMG SRC="graph10q.gif"> or <IMG SRC="graph10q.jpg">) The attributes DYNSRC, LOOP, LOOPDELAY, START, and CONTROLS are note supported for this tag.
<KBD>	Keyboard – pre-formatted text
<LI>	List Item – used by <**DIR**>, <**MENU**>, <**OL**>, and <**UL**>
<LISTING>	Listing – same as using <**PRE**>
<MENU>	Menu List
<OL>	Ordered List – includes numbers
<P>	Paragraph
<PLAINTEXT>	Plain Text

Document Body Tags	Definition
<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>	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 fixed-width font and is same as using **<PRE>**
<U>	Underlined
<UL>	Un-ordered List – bullets only
<VAR>	Variable – uses a fixed-width font and is same as using **<PRE>**
<XMP>	Example – same as using **<PRE>**

Please see the "How Do I Understand Messages Reported by EDGAR" webpage on SEC.gov, for a listing of various errors and warnings associated with the processing of HTML documents within EDGAR available at (https://www.sec.gov/submit-filings/filer-support-resources/how-do-i-guides/understand-messages-reported-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.

5.2.2.4 HTML Tags that are NOT Supported by EDGAR

EDGAR will suspend and not disseminate submissions with the following HTML tags:

HTML Tags:	HTML Tags:	HTML Tags:
<ACRONYM>	<APPLET>	<AREA>
<BASE>	<BASEFONT>	<BDO>
<BUTTON>	<COL>	<COLGROUP>
<DEL>	<EMBED>	<FIELDSET>
<FORM>	<FRAME>	<FRAMESET>
<IFRAME>	<INPUT>	<INS>

HTML Tags:	HTML Tags:	HTML Tags:
<LABEL>	<LEGEND>	<MAP>
<META HTTP_EQUIV…>	<NOFRAMES>	<NOSCRIPT>
<OBJECT>	<OPTION>	<PARAM>
<Q>	<S>	<SCRIPT>
<SELECT>	<SPAN>	<TBODY>
<TEXTAREA>	<TFOOT>	<THEAD>
<!DOCTYPE>	<!ELEMENT>	<!ENTITY>

*All other tags not represented in Section 5.2.2.3, "Acceptable HTML Tags Within a Document Body."

**JavaScript functions such as ATOB and EVAL are not allowed.

***All event handlers such as ONCLICK, ONFOCUS, etc. are not allowed.

5.2.2.5 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 supported passively only 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>
alt	A text description of the image to avoid accessibility problems for people who are not able to see the image.	<IMG>
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 cells	<TABLE>
class	Space-separated list of classes	MANY
clear	Moves down past floating images on either margin	
color	Sets the color of the text	<FONT>
colspan	Causes the cell to span a number of columns	<TD>, <TH>

Attribute	Description	Parent Tag(s)
compact	Render lists in a more compact style	<DIR>, <DL>, <MENU>, <OL>, <UL>
content	Associated information	<META>
dir	Direction of text	MANY[3]
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>, <FONT>
src	Graphic reference	<IMG>
start	Starting sequence number	<OL>
style	Associated Style info	MANY
text	Color used to stroke the document's text	<BODY>
title	Advisory title string	<LINK>
type	Style of bullet	<LI>, <OL>, <UL>
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>
xml:lang	XML language specification	MANY

---

[3] Many HTML tags use this attribute.

5.2.2.6 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: &#163. The Yen symbol (¥) can be represented by the following character string: &#165. Many W3C-certified websites contain complete ISO-8859-1 extended character reference listings, like the sample from https://www.htmlhelp.com/reference/charset below. Please note that EDGAR will suspend a submission that contains an extended ASCII character. EDGAR will support extended character references only.

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	ƒ
low horizontal ellipsis	85	…	… &ldots;	…
dagger mark	86	†	†	†
double dagger mark	87	&#135	‡	‡
letter modifying circumflex	88	ˆ		ˆ
per thousand (mille) sign	89	‰	‰	‰
capital S caron or hacek	8A	Š	Š	Š
left single angle quotemark (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 quotemark (guillemet)	9B	›	›	›
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	¨	¨ ¨	¨

Description	Hex	Character Reference (Dec)	Entity Name	Symbol
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., **&yen**) 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 ">": **&lt** for "<", and **&gt** 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 **&ltR&gt**. For all other uses of the reserved "< >" characters, you can also use their ISO-8859-1 representation.

5.2.2.7 Template for an Attached HTML Document

The following is an acceptable template for an attached HTML document.

Note: Attach all documents to the Attached Documents List page of the submission.

```
<HTML>
<HEAD>
      {Head tags and text}
</HEAD>
<BODY>
      {HTML body tags and text..........}
</BODY>
</HTML>
```

5.2.2.8 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. Details on the use of these tags can be found in Section 5.2.1.3, "Using Tags in Attached Documents." However, in HTML documents you cannot use all of the tags that can be used in ASCII documents. The following ASCII/SGML tagging functions are preserved in HTML documents:

Paging

> EDGAR allows the ASCII or SGML <PAGE> tag within HTML documents, even though common browsers and HTML 3.2 do not support this tag. You may need to use this tag to differentiate pages to end-users.

Redlining

> 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 ending redline tag (</R>). In addition, do not use font tags within a set of redline tags.

> 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 &ltR&gt and &lt/R&gt, 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. See 5.2.5.16 for the syntax of redline requests in an Inline XBRL document.

> **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"> TESTFILE COMPANY </p>
<p align="center">NOTES TO FINANCIAL STATEMENTS </p>
<p align="center">September 30, 1999</p>
<p> </p>
&ltR&gt
<p>Note 1. Summary of Significant Accounting Policies</p>
&lt/R&gt
...
...
</HTML>

You may wish to submit HTML documents, or parts of HTML documents, before you file your submission or master segment. EDGAR allows Type 1 and 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 Section 5.3, "Preparing or Referencing Module and Segment Documents" 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.

5.2.2.9   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 <**A href=#xxxx**> hyperlink. This technique allows browser users to reference any footnote information easily.

5.2.2.10 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 print them in black-and-white successfully 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 Online using the "Doc Validation" function, or by submitting a test version of your submission to EDGAR before you submit your live version.

- Your submission size, including all attached documents, must not exceed 600 MB for form types ABS-EE, ABS-EE/A, NPORT-NP, NPORT-NP/A, NPORT-P, and NPORT-P/A, and 200 MB for all other form type submissions submitted via the EDGAR OnlineForms Management and the EDGAR Filing websites. A Combined 10-D/ABS-EE submission must not exceed 800 MB, with 600 MB for the ABS-EE submission and 200 MB for the 10-D submission (and their respective amendments). Files containing HTML material may be large and can take considerable time to transmit electronically. 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 present their content efficiently. Please note that the EDGARLink Online submissions size calculation includes the size of the mimed documents. (Refer to Section 7.3.2, "EDGARLink Online Submission Preparation Map" for details.) The maximum size of each HTML document attached within ABS-15G and ABS-15G/A submission must not exceed 25MB.

- 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.

  - 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 <IMG> reference. This external reference support is expected to enhance and clarify the presentation of information in EDGAR submissions significantly. 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 will 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 webpage for the location and availability of these validators.

5.2.3   PDF

5.2.3.1   Overview

Please use the following instructions to prepare EDGAR-acceptable electronic filings with attached Portable Document Format (PDF) documents. PDF documents can only be used with submissions created on the EDGAR Filing Website. In contrast, PDFs cannot be submitted on the EDGAR OnlineForms Management website. For additional help with the preparation of electronic submissions, contact Filer Support at (202) 551-8900.

PDF is a document format 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.

For a complete set of supporting technical documents and specifications for PDF, please see the following third-party website: (https://www.adobe.com/devnet/pdf.html).

PDF documents contain a mix of binary and ASCII content. As with any attached document, EDGAR will encode (MIME) PDF documents when they are attached to an official filing.

PDF documents must be submitted via the Internet. Each PDF submission, including all attached documents, must not exceed 200 MB, with the exception as noted in Section 7.3.2, "EDGARLink Online Submission Preparation Map." Generally, PDF attachments increase a submission's size by 200-400 percent. Please consider these size limitations before uploading a large PDF document to your filing.

Please use color combinations for background and text in your submission documents to facilitate readability of the document when printed in black-and-white. Please note that the EDGARLink Online submissions size calculation includes the size of the mimed documents. (Refer to Section 7.3.2, "EDGARLink Online Submission Preparation Map" for details.)

5.2.3.2 EDGAR Support Restrictions for PDF

EDGAR will reject PDFs that do not meet standard requirements. EDGAR applies the following restrictions to all unofficial PDF documents included in an EDGAR submission:

- No Active Content (Actions, embedded JavaScript, etc.) is allowed

- No External References (Destinations, Hyperlinks, etc.) are allowed. Any Uniform Resource Locator (URL) must be in plain text.

- No document passwords or security controls are allowed

EDGARLink Online supports the capability to attach a PDF document to a filing in a similar manner as an ASCII/SGML or HTML document.

If your PDF file is large, you may need to break it into increments and submit multiple filings, each containing a part of the PDF file. Please clearly label each PDF document with "Part x of y" at the top of the document to ensure all portions of the PDF can be correctly reassembled; for example, Part 1 of 4, Part 2 of 4, etc.

5.2.3.3 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 [and store them within EDGAR], 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.

A master submission may reference the PDF module or segment in a normal Type 2 fashion by

using the Attached Documents List page of EDGARLink Online submissions.

5.2.3.4 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.

5.2.3.5 Unofficial PDF

Any official document within a filing may have one supplemental unofficial PDF document also attached within the *same* submission.

Unofficial PDF documents may not be submitted to EDGAR without their official ASCII/HTML versions and they must follow the official filing when attached in the submission. If EDGAR detects a formatting, encoding, or content problem within an unofficial 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.

5.2.3.6 PDF as Official Document

For certain submission form types, their variants, and exhibits of certain forms that permit ASCII and HTML as official documents, PDF is also an accepted format:

- Form types 40-33, 40-33/A, 497AD, 40-17G, 40-17G/A, 40-17GCS, 40-17GCS/A, 40-24B2, 40-24B2/A, ARS, ARS/A, SBSE, SBSE/A, SBSE-A, SBSE-A/A, SBSE-BD, SBSE-BD/A, SBSE-CCO-RPT, SBSE-CCO-RPT/A, SPDSCL, X-17A-5, X-17A-5/A, 17HACON, 17HACON/A, 17HQCON, 17HQCON/A, C, C/A, C-AR, C-AR/A, C-TR, CFPORTAL, CFPORTAL/A, and CFPORTAL-W;

- Exhibits EX1A-13 TST WTRS, EX1K-13 TST WTRS, EX1SA-13 TST WTRS and EX1U-13 TST WTRS of form types DOS, 1-A, 1-K, 1-SA, 1-U and their variants.

- Exhibits ATS-N EX-1 SCHD A BD, ATS-N EX-2 SCHD B BD, ATS-N EX-3 REDLINE, ATS-N EX-4 AGG STATS, and ATS-N EX-5 CATG MTRC, along with ATS-N PART2 ITM and ATS-N PART3 ITM of form types ATS-N, ATS-N/MA, ATS-N/UA, ATS-N/CA, and ATS-N/OFA.

- Exhibit EX-96 of form types S-1, S-1/A, S-3, S-3/A, S-4, S-4/A, S-4 POS, POS AM, F-1, F-1/A, F-3, F-3/A, F-4, F-4/A, 10-12B, 10-12B/A, 10-12G, 10-12G/A, 10-K, 10-K/A, 20-F, 20-F/A, 20FR12B, 20FR12B/A, 20FR12G, 20FR12G/A, 1-A, 1-A/A, and 1-A POS.

- Exhibit EX-99 of form types ARS, ARS/A, 6-K, and 6-K/A. An official PDF document is acceptable for the following submission form types and their variants: 13H, MA, MA-I, NRSRO-UPD, NRSRO-CE, NRSRO-FR, NRSRO-WCLS, NRSRO-WREG, SBSE, SBSE-A, SBSE-BD, SBSE-CCO-RPT, CERT, SBSEF, and SBSEF/A.

- An official PDF is the only acceptable format for a REQUEST LETTER attached to a 13F-CTR, 13F-CTR/A, N-PX CTR, and N-PX CTR/A.

- The PDF Form ID authentication documents that accompany Form ID are considered official

documents.

- Except for Form ID authentication PDF documents and PDF documents used for EX-96, PDF documents that qualify as official copies cannot be empty or image-only files. The files must contain text. In addition, official PDF documents must adhere to the restrictions stated in Section 5.2.3.2 above.

5.2.4   Reserved

5.2.5   Inline XBRL Documents

The Inline XBRL document format is based on HTML and can be viewed in a browser and used in all the same ways that an HTML document can be viewed and used. As compared to HTML, however, an Inline XBRL document contains additional XML elements and XML attributes that allow the document to be validated and processed as an XBRL instance document. As a result, filers that submit an Inline XBRL document are not required to submit a separate instance document as described in Chapter 6, "Interactive Data," and EDGAR will not accept an Inline XBRL document that includes a separate instance document in the submission process.

EDGAR validates a file attachment with suffix ".htm" as an Inline XBRL document when its root element is "html" in namespace "https://www.w3.org/1999/xhtml" (its namespace prefix must be empty, an exception to Section 6.2) and it contains any element in namespace "https://www.xbrl.org/2013/inlineXBRL". An ".htm" attachment that does not meet these two criteria is validated as described above in Section 5.2.2 and is not an Inline XBRL document.

A submission may have more than one attached document formatted using Inline XBRL. Inline XBRL formatted attachments are processed and validated together as an Inline XBRL Document Set (IXDS), as defined by section 3.1 of the Inline XBRL 1.1 Specification, producing a single target instance document. For submissions with an Inline XBRL attachment, all references to "official HTML/ASCII document" in Chapter 6 should be read as "IXDS" All of the validations that apply in Chapter 6 apply to the target instance document. **If the IXDS containing the primary document of a submission (the primary IXDS) has an XBRL error, then EDGAR will suspend the entire submission.** Certain exhibit attachments are excluded from the primary IXDS of a submission; they are processed separately, having no effect on whether the primary IXDS is valid:

- Attachment EX-FILING FEES. The consequences of an error in an Inline XBRL attachment are detailed in Section 7.3.9.2.

- Attachment EX 98. See section 6.6 for consequences of XBRL errors in the instance.

Many submission types require the primary document to be formatted using Inline XBRL. Submission types that require an Inline XBRL document as the primary document will also allow an Inline XBRL document for any public exhibit that allows HTML. A submission may have an XBRL primary document not formatted using Inline XBRL and an Inline XBRL exhibit document. Non-public exhibits such as COVER and CORRESPONDENCE cannot be Inline XBRL documents.

However, a submission type that does not allow the primary document to be formatted using Inline XBRL will not allow any public exhibits to be formatted using Inline XBRL.

5.2.5.1 The <DOCTYPE> declaration not supported

If an .htm attachment has a <DOCTYPE> declaration, the attachment is not a valid Inline XBRL document.

5.2.5.2 Inline XBRL validation

An Inline XBRL document must be valid with respect to the Inline XBRL 1.1 specification available at https://specifications.xbrl.org/work-product-index-inline-xbrl-inline-xbrl-1.1.html, and with respect to the additional restrictions below.

5.2.5.3 Element <head> content

The <head> element must contain a <meta> element as shown:

<meta http-equiv="Content-Type" content="text/html" />

This helps Internet browsers to interpret the file's HTML tags and ignore the Inline XBRL elements for display purposes.

Note that Inline XBRL must be well-formed XML, therefore the meta tag ends with "/>".

5.2.5.4 HTML syntax not allowed in Inline XBRL Documents in EDGAR

Because Inline XBRL must be well-formed XML, HTML entities such as   are not allowed.

Entity Category	Examples	HTML	Inline XBRL
XML predefined entities	" & ' < >	allowed	allowed
XML numeric character references	® ® (both representing ®)	allowed	allowed
HTML predefined entities	&ldots; ™ et al.	allowed	disallowed

5.2.5.5 HTML tags allowed in Inline XBRL Documents

As detailed in Section 5.2.2.2, there are restrictions on HTML tags in EDGAR and these restrictions generally apply also to Inline XBRL documents. The following table lists the HTML tags that EDGAR, will accept along with each tag's corresponding Inline XBRL status in EDGAR. Note that Inline XBRL allows only the lowercase version of each tag.

Element	HTML	Inline XBRL
<a>	allowed	allowed
<address>	allowed	allowed
<b>	allowed	allowed
<big>	allowed	allowed
<blockquote>	allowed	allowed
 	allowed	allowed
<caption>	allowed	allowed

Element	HTML	Inline XBRL
<center>	allowed	allowed
<cite>	allowed	not allowed
<code>	allowed	allowed
<dd>	allowed	not allowed
<dfn>	allowed	allowed
<dir>	allowed	not allowed
<div>	allowed	allowed
<dl>	allowed	allowed
<dt>	allowed	allowed
<em>	allowed	allowed
<font>	allowed	not allowed
<h1>	allowed	allowed
<h2>	allowed	allowed
<h3>	allowed	allowed
<h4>	allowed	allowed
<h5>	allowed	allowed
<h6>	allowed	allowed
<hr>	allowed	allowed
<i>	allowed	allowed
<img src=>	allowed	allowed
<kbd>	allowed	allowed
	allowed	allowed
<menu>	allowed	not allowed
	allowed	allowed
	allowed	allowed
<listing>	allowed	not allowed
<p>	allowed	allowed
<plaintext>	allowed	not allowed
<pre>	allowed	allowed
<samp>	allowed	allowed
<small>	allowed	allowed
<strike>	allowed	not allowed
<strong>	allowed	allowed
<sub>	allowed	allowed
<sup>	allowed	allowed

Element	HTML	Inline XBRL
<table>	allowed	allowed
<td>	allowed	allowed
<th>	allowed	allowed
<tr>	allowed	allowed
<tt>	allowed	allowed
<u>	allowed	not allowed
	allowed	allowed
<var>	allowed	allowed
<xmp>	allowed	not allowed

5.2.5.6   HTML tags that are not allowed in Inline XBRL Documents

As detailed in Section 5.2.2.4, there are restrictions on HTML tags in EDGAR and these restrictions generally apply also to Inline XBRL documents, with the exception of <span> and certain table elements. The following table lists the HTML tags that EDGAR will accept along with each tag's corresponding Inline XBRL status in EDGAR.

Element	HTML	Inline XBRL
<acronym>	disallowed	disallowed
<applet>	disallowed	disallowed
<area>	disallowed	disallowed
<base>	disallowed	disallowed
<basefont>	disallowed	disallowed
<bdo>	disallowed	disallowed
<button>	disallowed	disallowed
<col>	disallowed	disallowed
<colgroup>	disallowed	disallowed
<del>	disallowed	disallowed
<fieldset>	disallowed	disallowed
<form>	disallowed	disallowed
<frame>	disallowed	disallowed
<frameset>	disallowed	disallowed
<iframe>	disallowed	disallowed
<input>	disallowed	disallowed
<ins>	disallowed	disallowed
<label>	disallowed	disallowed
<legend>	disallowed	disallowed
<map>	disallowed	disallowed

Element	HTML	Inline XBRL
<meta http_equiv…>	disallowed	allowed (see Section 5.2.5.3)
<noframes>	disallowed	disallowed
<noscript>	disallowed	disallowed
<object>	disallowed	disallowed
<option>	disallowed	disallowed
<param>	disallowed	disallowed
<q>	disallowed	disallowed
<s>	disallowed	disallowed
<script>	disallowed	disallowed
<select>	disallowed	disallowed
<span>	disallowed	allowed
<style>	disallowed	disallowed
<tbody>	disallowed	allowed
<textarea>	disallowed	disallowed
<tfoot>	disallowed	allowed
<thead>	disallowed	allowed

5.2.5.7   Nested HTML table elements are not allowed

Section 5.2.2.1 notes that the HTML <table> tag cannot be nested (that is, it cannot have a <table> element as an ancestor). This applies also to Inline XBRL documents.

5.2.5.8   Restrictions on HTML bookmark positions

An HTML "bookmark" is an <a> tag without the href attribute. In an Inline XBRL document, bookmarks must have no ancestor tags other than <html>, <body>, and <div> tags.

5.2.5.9   HTML attributes allowed in Inline XBRL Documents

As detailed in Section 5.2.2.5, there are restrictions on HTML tag attributes. The following table lists the HTML tag attributes that EDGAR will accept along with each tag's corresponding Inline XBRL status in EDGAR.

Note that Inline XBRL does not allow certain older attributes such as bgcolor and nowrap whose functions are performed in modern HTML using the style attribute, and does not allow the lang attribute in favor of the xml:lang attribute.

HTML Attribute	Inline XBRL Parent Tag(s)
align	<thead>, <tfoot>, <tbody>, <tr>, <th>, <td>
alink	
alt	<img>
bgcolor	

HTML Attribute	Inline XBRL Parent Tag(s)
border	<table>
cellpadding	<table>
cellspacing	<table>
class	MANY including <span>, <thead>, <tfoot>, <tbody>
clear	
color	
colspan	<td>, <th>
compact	
content	<meta>
dir	MANY including <span>, <thead>, <tfoot>, <tbody>
height	
href	<a>
id	MANY including <span>, <thead>, <tfoot>, <tbody>
lang	
link	
name	<meta>
noshade	
nowrap	
prompt	
rel	<a>
rev	<a>
rowspan	<td>, <th>
size	
src	<img>
start	
style	MANY including <span>, <thead>, <tfoot>, <tbody>
text	
title	MANY including <span>, <thead>, <tfoot>, <tbody>
type	
valign	MANY including <thead>, <tfoot>, <tbody>
vlink	
width	<table>, <img>

HTML Attribute	Inline XBRL Parent Tag(s)
xml:lang	MANY including <span>, <thead>, <tfoot>, <tbody>

5.2.5.10 HTML attribute values that are not allowed in Inline XBRL Documents

Certain attributes are allowed, but their values are restricted in EDGAR.

- Attribute src on the <img> tag may only locally reference jpeg and gif graphics.

- Attribute href (on the <a> tag) may only reference other HTML, ASCII and Inline XBRL documents that are local or are located on the SEC web site as attachments to previously accepted submissions. This precludes active content such as javascript from appearing in the href attribute.

5.2.5.11 Inline XBRL 1.1 features that are not supported by EDGAR

There are restrictions on certain features of Inline XBRL 1.1 in EDGAR.

- The ix:tuple element is not allowed.

- The ix:fraction element is not allowed.

- The target attribute is not allowed on any Inline XBRL element.

- The xml:base attribute is not allowed on any Inline XBRL element.

5.2.5.12 Inline XBRL Transformation Registries supported by EDGAR

Only Transformation Rules Registry versions listed at https://www.sec.gov/info/edgar/ixbrl-transform-registries.json are supported.

In addition, the following SEC-specific transformations are defined in the namespace "https://www.sec.gov/inlineXBRL/transformation/2015-08-31." The following format attribute values and element content input produce the following outputs:

format attribute	input text	output text (rounded)
ixt-sec:duryear	-22.3456	-P22Y4M4D
ixt-sec:durmonth	22.3456	P22M10D
ixt-sec:durweek	0	P0D
ixt-sec:durday	0.000001	P0D
ixt-sec:durhour	1000	PT1000H

format attribute	input text	output text
ixt-sec:durwordsen	Five years, two months	P5Y2M
ixt-sec:durwordsen	9 years, 2 months	P9Y2M
ixt-sec:numwordsen	nineteen hundred forty-four	1944
ixt-sec:numwordsen	Seventy Thousand and one	70001

format attribute	input text	output text
ixt-sec:numwordsen	no	0
ixt-sec:numwordsen	None	0

format attribute	input text	output text
ixt-sec:datequarterend	3rd quarter, 1999	1999-09-30
ixt-sec:datequarterend	Last quarter 1999	1999-12-31
ixt-sec:datequarterend	1999, Q4	1999-12-31
ixt-sec:datequarterend	1999 1st Quarter	1999-03-31

format attribute	sample input text	output text
ixt-sec:boolballotbox	☐ (displays as □)	false
ixt-sec:boolballotbox	☑ (displays as ☑)	true
ixt-sec:boolballotbox	☒ (displays as ☒)	true
ixt-sec:yesnoballotbox	☐ (displays as □)	No
ixt-sec:yesnoballotbox	☑ (displays as ☑)	Yes
ixt-sec:yesnoballotbox	☒ (displays as ☒)	Yes

format	sample input text (lower or proper case, leading and trailing "The," "LLC," etc. ignored)	output text (exact)
ixt-sec:exchnameen	The New York Stock Exchange	NYSE
ixt-sec:exchnameen	New York Stock Exchange LLC	NYSE
ixt-sec:exchnameen	NASDAQ Global Select Market	NASDAQ
ixt-sec:exchnameen	The Nasdaq Stock Market LLC	NASDAQ
ixt-sec:exchnameen	BOX Exchange LLC	BOX
ixt-sec:exchnameen	Nasdaq BX, Inc.	BX
ixt-sec:exchnameen	Cboe C2 Exchange, Inc.	C2
ixt-sec:exchnameen	Cboe Exchange, Inc.	CBOE
ixt-sec:exchnameen	Chicago Stock Exchange, Inc.	CHX
ixt-sec:exchnameen	Cboe BYX Exchange, Inc.	CboeBYX
ixt-sec:exchnameen	Cboe BZX Exchange, Inc.	CboeBZX
ixt-sec:exchnameen	Cboe EDGA Exchange, Inc.	CboeEDGA
ixt-sec:exchnameen	Cboe EDGX Exchange, Inc.	CboeEDGX
ixt-sec:exchnameen	Nasdaq GEMX, LLC	GEMX

format	sample input text (lower or proper case, leading and trailing "The," "LLC," etc. ignored)	output text (exact)
ixt-sec:exchnameen	Investors Exchange LLC	IEX
ixt-sec:exchnameen	Nasdaq ISE, LLC	ISE
ixt-sec:exchnameen	Miami International Securities Exchange	MIAX
ixt-sec:exchnameen	Nasdaq MRX, LLC	MRX
ixt-sec:exchnameen	NYSE American LLC	NYSEAMER
ixt-sec:exchnameen	NYSE Arca, Inc.	NYSEArca
ixt-sec:exchnameen	NYSE National, Inc.	NYSENAT
ixt-sec:exchnameen	MIAX PEARL, LLC	PEARL
ixt-sec:exchnameen	Nasdaq PHLX LLC	Phlx

format	sample input text (lower or proper case)	output text
ixt-sec:stateprovnameen	California	CA
ixt-sec:stateprovnameen	Kentucky	KY
ixt-sec:stateprovnameen	Ontario	ON

format	sample input text (lower or proper case)	output text (exact)
ixt-sec:countrynameen	Canada	CA
ixt-sec:countrynameen	Cayman Islands	KY
ixt-sec:countrynameen	United Kingdom	GB

See https://www.sec.gov/submit-filings/filer-support-resources/edgar-state-country-codes for the full list of EDGAR codes:

format	sample input text (lower or proper case)	output text (exact)
ixt-sec:edgarprovcountryen	Ontario	A6
ixt-sec:edgarprovcountryen	Canada	Z4
ixt-sec:edgarprovcountryen	Cayman Islands	E9
ixt-sec:edgarprovcountryen	United Kingdom	X0

format	sample input text (lower or proper case)	output text (exact)
ixt-sec:entityfilercategoryen	Large accelerated filer	Large Accelerated Filer
ixt-sec: entityfilercategoryen	accelerated filer	Accelerated Filer
ixt-sec: entityfilercategoryen	Non-Accelerated Filer	Non-accelerated Filer

5.2.5.13 Other Inline XBRL restrictions

Attribute `xsi:schemaLocation` should not be used on an Inline XBRL document.

Element `ix:header` should appear as the child of a `<div>` element with style attribute `display:none`.

5.2.5.14 Hidden element restriction

The content of Inline XBRL elements in the ix:hidden section is not intended for display in an Internet browser. However, individual Inline XBRL facts in ix:hidden having an @id attribute may be displayed in the SEC Inline XBRL Viewer as if they were located within html elements in the document body. The custom style property "-sec-ix-hidden" is used for this. To display a fact in ix:hidden, use its @id as the value of any HTML element's @style attribute "-sec-ix-hidden" property. For example:

```
<span @style="-sec-ix-hidden:xyz">TEXT</span>
```

The <span> element will be treated in the Inline XBRL viewer as if it had been the actual location of the hidden fact whose @id is "xyz". The use of -sec-ix-hidden is subject to the following restrictions.

Facts in ix:hidden whose @name attributes resolve to an element in the "dei" namespace are "dei facts." Unless the fact is a "cover page" fact as defined in 6.5.45, a dei fact may always appear in ix:hidden and may (but need not) be displayed using -sec-ix-hidden.

Facts with a @name attribute that resolves to an element whose XML value space is a subset of available transformation outputs are "eligible for transformation." A non-dei fact eligible for transformation should not be in ix:hidden.

Facts in ix:hidden that are not dei facts, with an @xsi:nil attribute of "true," should be displayed using -sec-ix-hidden. (Note that the Inline xbrl transformation "ixt:nocontent" produces an non-nil fact, which differs from a nil fact).

Facts in ix:hidden that are not dei facts, not having @xsi:nil value "true" and not eligible for transformation should be displayed using -sec-ix-hidden. The XML Schema primitive types not eligible for transformation are anyURI, base64Binary, hexBinary, NOTATION, QName, and time. XML derived types token and language are not eligible for transformation. All other primitive and derived types are eligible for transformation.

The value of an -sec-ix-hidden style property must resolve to the @id of a fact in ix:hidden.

The @id of a fact in ix:hidden should not appear as the value of more than one -sec-ix-hidden style property.

Note that unlike other style properties, the value of -sec-ix-hidden is not inherited.

A non-null fact whose content appears entirely outside of ix:hidden is termed a "visible" fact. Eligibility for transformation and -sec-ix-hidden properties do not affect the "visible" status.

5.2.5.15 Bar Charts in Risk/Return Summary filings

In a mutual fund prospectus, Form N-1A Item 4(b)(2) requires a bar chart showing annual returns for some number of prior years. In a Form N-1A XBRL Instance, each annual return figure appears as an Annual Return fact. The renderer uses those Annual Return facts to draw a standardized bar chart for each fund series (See 6.25.2). In a From N-1A Inline XBRL submission, those annual return facts are still required, but may appear in the ix:hidden section. For the purposes of 5.2.5.14 they are treated as if they were "dei" facts; that is, they need not be associated to an HTML element having style property –sec-ix-hidden.

5.2.5.16 Redlining in Inline XBRL

Indicate redline requests using custom CSS property `"-sec-ix-redline"` with value `"true"`. As with the `<R>` tag, the property is not disseminated and removal leaves no way to infer its location. Case 1: The property is in a `style` attribute with other properties. Example:

```
We are <span id="xyz" style="font-style:italic; -sec-ix-redline:true;">
almost</span> done.
```

is disseminated as

```
We are <span id="xyz" style="font-style:italic">almost</span> done.
```

Case 2: There are no other CSS properties in the style attribute. The style attribute is removed. Example:

```
We are <span id="xyz" style="-sec-ix-redline:true;">almost</span> done.
```

is disseminated as:

```
We are <span id="xyz">almost</span> done.
```

Case 3: The style attribute is on a `<span>` element having no attributes other than `"style"`; remove the `<span>`:

```
We are <span style="-sec-ix-redline:true;">almost</span> done.
```

is disseminated as:

```
We are almost done.
```

Custom CSS property `-sec-ix-redline` may appear in any `style` attribute and is not restricted to element `<span>`. Values other than `"true"` are disseminated unchanged.

5.2.5.17 Redaction in Inline XBRL

Indicate confidential treatment requests for sections of instance types in Table 6-19 using custom CSS property `"-sec-ix-redact"` with value `"true"` on element `<div>`. The `<div>` and all its content is not disseminated and its removal leaves no way to infer its location. If the redacted text contains any part of a continuation chain (start element or subsequent parts), those will be removed and elements and `continuedAt` attributes elsewhere in the file will be altered as needed to preserve the chain. For example, if the submitted content is:

```
<div><ix:nonNumeric name="my:TextBlock" continuedAt="L2" …>It was the best of times
</ix:nonNumeric></div>
<div><ix:continuation id="L2" continuedAt="L3" …>it was the worst of times
</ix:continuation></div>
<div><ix:continuation id="L3" continuedAt="L4" …>it was the age of wisdom
</ix:continuation></div>
<div><ix:continuation id="L4" …>it was the age of foolishness</ix:continuation></div>
```

But the desired dissemination content is:

```
<div><ix:nonNumeric name="my:TextBlock" continuedAt="L2" …>It was the best of times
</ix:nonNumeric></div>
<div><ix:continuation id="L2" …>it was the age of wisdom </ix:continuation></div>
```

This can be accomplished with the following style properties:

```
<div><ix:nonNumeric name="my:TextBlock" continuedAt="L2" …>It was the best of times
</ix:nonNumeric></div>
<div style="-sec-ix-redact:true"><ix:continuation id="L2" continuedAt="L3" …>it was
the worst of times </ix:continuation></div>
<div><ix:continuation id="L3" continuedAt="L4" …>it was the age of wisdom
</ix:continuation></div>
<div style="-sec-ix-redact:true"><ix:continuation id="L4" …>it was the age of
foolishness</ix:continuation></div>
```

Similarly, if the redacted text contains inline XBRL elements having the sole reference to a context, that XBRL context is removed to preserve validity. No other HTML content outside of the marked `<div>`, such as `href` attributes on `<a>` elements, would be altered. Values of `-sec-ix-redact` other than `"true"` are disseminated unchanged.

5.3 Preparing or Referencing Module and Segment Documents

Modules and segments are 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. Both modules and segments can be part of a submission document or an entire document. By submitting parts of a single filing to EDGAR separately, you can send them in from different locations and under different CIKs. This is especially useful when lawyers and accountants in addition to the company itself must assemble data. If the information in the module or segment is part of a document, then once all of the parts have been submitted, you can include them in your submission either by using tags to show where you want to place the data or, in the case of modules/segments that are entire documents, referencing them in the submission.

Note: Both modules and segments must be prepared, transmitted to EDGAR, and accepted by the system before they can be used in a filing.

There are two big differences between modules and segments:

1. Storage: Modules remain on the system until you ask for them to be removed. There are limits to the number and size of modules you can store. 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. There is no size limit on segments, they are automatically removed by the system after six days, or after they are used in a live filing.

2. Use of Access Codes: Modules require the filer to know the CIK and CCC of any module that they wish to incorporate. Segments can be referenced by the master

segment filing without the CCC or CIK of the filer that transmitted the segment.

You must follow the rules outlined in the previous section of this document by constructing modules and segments in either ASCII or HTML. In addition to those general document construction requirements, there are additional requirements for these documents. For example, if a transmitted Type 1 or 2 module/segment contains only white space (is blank), EDGAR will suspend the entire submission. The following is a listing of tags that EDGAR accepts within ASCII Type 1 modules/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>

HTML modules/segments use HTML tags. All other SGML tags, except for <PAGE> and <R> are not supported and may cause errors in HTML modules. For more information on HTML documents, see Section 5.2.2, "HTML."

5.3.1 Module and Segment Naming

You must send a uniquely named module/segment in a separate submission. You must name the module/segment 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)

- Spaces are not allowed

- EDGAR automatically converts the letters of your module name to uppercase

EDGAR treats the module/segment as your private information, and stores it on our database according to your CIK. Another filer may reference your module/segment by providing your CIK and in the case of modules, your CCC. This is covered in more detail in the examples in Section 5.3.2.4, "Type 1 Module References," and Section 5.3.2.6, "How to Reference a Type 1 Segment in a Submission Document."

Caution: You may not include hyperlinks of any type in a module or segment; however, modules and segments may be graphics (***.jpg or *.gif**) or PDF documents.

5.3.2   Types of 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. Both Type 1 and 2 modules and segments should have unique <u>file names</u> and <u>module</u> and <u>segment names</u>.

Note: Type 1 modules or segments cannot be included in XML, PDF, or XBRL format documents. They may be used in either ASCII or HTML documents only.

5.3.2.1   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 be referenced once only in a live submission.

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.

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

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 use segments once only; 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

5.3.2.2 Constructing 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. Creating Type 1 modules and segments is not much different from creating a submission:

1. Create your Type 1 module or segment document as HTML or ASCII. Rules are described in Chapter 5.
2. Assemble a module or segment submission using the Module/Segment template in EDGARLink Online as described later in Section 7.3.1, "Submission."
3. For the Type field, select "Type 1."
4. Transmit the Type 1 module or segment created in EDGARLink Online using the Transmitting Modules and Segments procedures described in Section 7.6.2, "Transmitting Modules and Segments." 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. Segments can be referenced by other CIKs, but must be submitted by listing the CIK of the segment creator. Modules must be removed from EDGAR by the filing CIK, while EDGAR automatically deletes segments. Refer to Section 5.3.3, "Maintaining Modules and Segments," 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.

5.3.2.3 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 the submission. Preparation of the documents themselves is discussed in the previous Sections. Referencing or including them in your filing is discussed in Section 7.3.6.1, "Referencing Your Module or Segment Document." Using the Referenced Module/Submission List page allows you to add only Type 2 modules and segments in your submission. Since Type 2 modules and segments are complete documents, you do not have to modify another attached document to show where the content must be inserted like you do for Type 1 modules or segments. The rest of this section deals with this topic.

5.3.2.4 Type 1 Module References

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.

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 when you include them on 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.

5.3.2.5   How to Reference a Type 1 Module in a Submission Document

EDGAR compiles, processes, and indexes your submissions. You are still required to place Type 1 module references within the document text where you want the module to appear.

The following is an example of how to refer to a module in a subsequent submission:

Example of Referencing a TYPE 1 Module – a partial document (this reference is made within the text of a document.):

```
xxxxxxxxxxxxxxx (text of submission) xxxxxxxxxxxxxxxxxxxxxxxxxxxxx
<MODULE>
<NAME>OPINION2</NAME>
<CIK>1234567890</CIK>
<CCC>x21234@1</CCC>
</MODULE>
xxxxxxxxxxxxxxx (any additional text) xxxxxxxxxxxxxxxxxxxxxxxxxxxx
```

5.3.2.6   How to Reference a Type 1 Segment in a Submission Document

When your filing has Type 1 segments, you should use the segment tags in the document of your submission, as shown below:

```
xxxxxxxxxxxxxxx (text of submission) xxxxxxxxxxxxxxxxxxxxxxxxxxxxx
<SEGMENTS>
OPINION1
</SEGMENTS>
xxxxxxxxxxxxxxx (any additional text) xxxxxxxxxxxxxxxxxxxxxxxxxxxx
```

5.3.3   Maintaining 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 EDGAR Filing Website:

1. Log in to EDGAR and access the Retrieve/Edit Company and Submission Data page via the Retrieve/Edit Data menu item.
2. Enter your CIK and CCC.
3. Click the 'Retrieve Module/Segment Information' link.
4. The Module/Segment Information page appears. Click one of the two links to access the module or segment information page:
   - Retrieve Module Information
   - Retrieve Segment Information

5.3.3.1 Module Information

When you access the Module Information page by clicking the 'Retrieve Module Information' link, 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.

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 EDGARLink Online.

Note: You cannot view the contents of a module or segment from this page.

5.3.3.1.1 Deleting Modules

Because modules are stored in 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.

1. Log in to the EDGAR Filing Website or the EDGAR OnlineForms Management website.
2. Click the 'Retrieve/Edit Data' link. Enter your CIK and CCC.
3. Click the 'Retrieve Module/Segment Information' link. (The Module/Segment Information page is displayed.)
4. Click the 'Retrieve Module Information' link.
5. Click the [Yes] button on 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.

6. Select the module you wish to delete and click 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.

7. Click the [Confirm Module Deletion] button to delete the module.
8. Click 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 submission.

5.3.3.2 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. Log in to the EDGAR Filing Website or the EDGAR OnlineForms Management website.

2. Click the 'Retrieve/Edit Data' link. Enter your CIK and CCC.

3. Click the 'Retrieve Module/Segment Information' link. (The Module/Segment Information page is displayed.)

4. Click the 'Retrieve Segment Information' link. The Segment Information page appears with a list of all of the segments related to your CIK.

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.

5.4 Document Types in EDGAR

5.4.1 Non-Public and Confidential

EDGAR is designed to separate non-public from public information and disseminate only the public information. EDGAR will not disseminate certain documents when specific EDGARLink Online submissions are transmitted (e.g. CORRESP submission). On June 24, 2004, the Commission announced that it would begin releasing certain correspondence or portions thereof (e.g., documents or portions of documents with CORRESP or COVER submissions) after 45 days from the time that the staff completes a filing review. See Press Release 2004-89, "SEC Staff to Publicly Release Comment Letters and Responses."

Similarly, when a submission is public information, the Type field on the Attached Documents List page 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 immediately disseminate non-public submission document information. The SEC staff may release all or portions of these documents electronically if they relate to the staff's review process. See SEC Press Release 2004-89, "SEC Staff to Publicly Release Comment Letters and Responses."

Note: EDGAR disseminates graphic files associated with correspondence that is filed within a public submission (such as graphics in a COVER letter within a 10-Q filing), although the text of the correspondence itself will not be disseminated. If you submit correspondence as a separate submission (using form type CORRESP), none of the information will be disseminated not even any associated graphic material, until released by SEC staff.

Non-public material is different from confidential material. You should continue to submit all confidential material in paper form, unless otherwise required by SEC rules. For information on submitting correspondence documents using EDGARLink Online see Chapter 7, "Preparing and Transmitting EDGARLink Online Submissions." You may also include a PDF copy in a correspondence document.

Applicants filing the Online Forms SBSEF and SDR can indicate a confidential treatment request for form items and attached exhibits, and SEC staff will determine whether or not to grant this request. Additionally, applicants filing EDGARLink Online submission form types SDR-CCO, SDR-CCO/A, SBSEF-CCO-RPT, SBSEF-CCO-RPT/A, SBSEF-FIN-QTR, SBSEF-FIN-QTR/A, SBSEF-FIN-REQ, or SBSEF-FIN-REQ/A can indicate a confidential treatment request for each document attached to the submission. In each case, applicants must separately

make a request for confidential treatment pursuant to 17 CFR 240.24b-2. The "Attached Documents List" screen includes the "Confidentiality Requested" check box for each attached document. Applicants can select this check box to indicate a confidential treatment request for an attached document. After a confidential treatment request is separately submitted pursuant to 17 CFR 240.24b-2(f), the SEC staff will review the submission and make a determination of whether or not the information for which confidential treatment is requested should be made public. EDGAR will disseminate only the content and attached exhibits of the submission that the SEC staff has determined to be public. For more information on the "Confidentiality Requested" check box, refer to Section 8.2.15, "File Form SDR," Section 8.2.38 "File Form SBSEF," and Section 7.3.4.6 "Requesting Confidential Treatment for Attached Documents."

Submission form types X-17A-5 and X-17A-5/A also include the "Request Confidentiality" check box to allow applicants to request confidential treatment for each attached document that is not required to be made public. EDGAR will not disseminate the attached documents of the submission that are designated as confidential. For more information on the "Request Confidentiality" check box, refer to the "Attach Documents List" section within Section 8.2.22 "Completing a Form X-17A-5 Part III Submission."

Submission form types 13F-CTR, 13F-CTR/A, N-PX CTR, N-PX CTR/A, N-RN, N-RN/A, 17HACON, 17HACON/A, 17HQCON, and 17HQCON/A are confidential submissions. EDGAR will not disseminate the attached documents on any Form 13F-CTR, N-PX CTR, N-RN and 17-H submissions.

5.4.2   Exhibits

Many EDGAR filings include attached secondary documents that are labeled specifically as to their content. These documents are known as exhibits. When attached to a submission, each exhibit must be labeled with its specific type. A detailed list of exhibit types is found in Section E.4, "Submission and/or Document Types."

5.4.2.1   Using HTML Styles to Indicate the Location of Exhibit Links and the Summary Section

Summary:

To indicate where in the document an exhibit hyperlink is located, in your HTML document enter the text "<a style="-sec-extract:exhibit"" before the web address and the text "" after the exhibit name. See Section 5.4.2.2 for instructions on creating hyperlinks to exhibits in HTML documents.

To indicate where in the document the Summary is located, in your HTML document enter the text "<p style="-sec-extract:summary">" before the Summary and enter the text "</p>" after the Summary.

Detailed Steps:

In order to use HTML to indicate the location of the Exhibit Link, use the following format:

Text to Display

    Href:

    Location of the Exhibit File

Property: -sec-extract:

Value: exhibit

Text to Display: Name of the Exhibit

For instance, a valid anchor tag example for referencing an Exhibit is the following:

Exhibit

In order to use HTML to indicate the location of the Summary Section, use the following format:

<p style="property:value;">Text to Display</p>

Property: -sec-extract:

Value: summary

Text to Display: Name of the Summary Section

For the Document Body Tag, use only paragraph tags <p>.

For instance, a valid Summary Section Example using the paragraph Document Body Tag would look like the following:

<p style="-sec-extract:summary">Summary</p>

Note: Other HTML attributes, which apply to the <p> tag could also be added before the style attribute.

5.4.2.2 Adding a Hyperlink to an Exhibit that had been filed with a Previous Submission in the List of Exhibits in the Primary Document

Summary:

To create a hyperlink to an exhibit that had been filed with a previous submission, in your HTML document replace the red text with the web address of the exhibit that you would like to reference in the Exhibit Index. Replace the green text with the name of the exhibit as you would like it displayed in the Exhibit Index.

Exhibit Name or for an inline XBRL document Exhibit Name

Detailed Steps:

In order to add a hyperlink (in the list of exhibits in the primary document) to an exhibit that was filed with a previous submission:

1. Start with an anchor tag <a>.

2. Add the following phrase as an attribute within the anchor tag: style="-sec-extract:exhibit"

3. Use the "Company Filings Search" sub-menu item under "Filings" at the following URL to locate your company and view the company's filings: https://www.sec.gov.

4. Select the filing with the appropriate exhibit that you want to reference.

5. Once the appropriate exhibit is located on the Filing Detail screen, copy the link address for the exhibit. To accomplish this, select the exhibit link. The exhibit will open. In the

browser's address bar, copy the website address.

6. Paste the copied website address as the HREF value in the anchor tag.

7. Provide the name of the Exhibit between the opening <a> and closing .

8. Close the anchor ().

Example of referencing an exhibit in a previous submission:

Exhibit Name or for an inline XBRL document Exhibit Name

5.4.2.3   Adding a Hyperlink to an Exhibit that is being filed Concurrently with the Current Filing in the List of Exhibits in the Primary Document

Summary:

To create the link to an exhibit that is being filed concurrently with the current filing, in your HTML document replace the red text with the file name of the exhibit that you would like to reference in the Exhibit Index. Replace the green text with the name of the exhibit as you would like it displayed in the Exhibit Index.

Exhibit Name

Detailed Steps:

In order to add a hyperlink to an exhibit that is being filed with a current filing by using the list of exhibits in the primary document:

1. Start with an anchor tag <a>.

2. Add the following phrase as an attribute within the anchor tag: style="-sec-extract:exhibit"

3. Select the exhibit that you want that is being filed with a current filing. Copy the exhibit file name (e.g. ex99.htm).

4. Paste the file name of the current exhibit as the HREF value in the anchor tag.

5. Provide the name of the Exhibit between the opening <a> and closing .

6. Close the anchor ().

Example of referencing an exhibit in a current submission:

Exhibit Name.