

Draft Filer Manual – Volume II

EDGAR Filing

VERSION 65

March 2023

Notice

This is a DRAFT of the EDGAR® Filer Manual, Volume II: "EDGAR Filing" (Version 654). The Securities and Exchange Commission ("SEC" or "Commission") has not approved, may approve or disapprove, and may revise any of the changes noted in this document. This draft Volume II of the EDGAR Filer Manual is being provided to the filing community to solicit input and assist filers in preparing for the potential changes to the EDGAR system that are outlined in the draft and which are scheduled to be deployed in EDGAR Release 23.1 on March 20, 2023. The posting of the draft EDGAR Filer Manual does not indicate Commission approval of any proposed changes relating to the EDGAR system as reflected in the draft.

Non-rule based changes that are outlined in the draft Volume II of the EDGAR Filer Manual are scheduled to take effect on March 20, 2023. For rule-based changes, please consult the effective dates of the associated rule. Please refer to *www.sec.gov* to access SEC final rules.

The final version of the EDGAR Filer Manual will be made available, if approved by the Commission, on or about March 20, 2023, at *www.sec.gov*.

Comply with the requirements of the EDGAR Filer Manual when making electronic filings with the SEC. See Rule 301 of Regulation S-T.

The EDGAR Filer Manual consists of two volumes. EDGAR Filer Manual, Volume I: "General Information," includes the requirements for becoming an EDGAR filer and maintaining EDGAR company information. EDGAR Filer Manual, Volume II: "EDGAR Filing," sets forth the process to submit an online filing.

For up-to-date information regarding filing-related topics, consult the following EDGAR websites:

- Information for EDGAR Filers (*https://www.sec.gov/info/edgar.shtml*)
- EDGAR Gateway to submit filings (*https://www.portal.edgarfiling.sec.gov*)
- EDGAR Company Database (*https://www.edgarcompany.sec.gov*)

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To protect the privacy of our filing community, please **do not** include social security numbers in filings submitted to the Commission.

Updates

On March 20, 2023 EDGAR Release 23.1 will introduce the following changes:

- On December 14, 2022, as part of Release 33-11138, the Commission adopted Items 402(x) and 408 of Regulation S-K, and Item 16J of Form 20-F, and required them to be tagged in iXBRL. The ECD taxonomy has been updated to address the new tagging requirements. The Release added Item 601(b)(19), which creates an exhibit for issuers to file a copy of their insider trading policies and procedures as new Exhibit 19 for submission types 10-K, 10-KT, 10-K/A and 10-KT/A. Finally, Forms 4 and 5 have been updated to include a new checkbox to allow filers to identify whether the reported transaction was subject to a contract, instruction or written plan intended to meet the conditions of Rule 10b5-1(c).

- Forms 144 and 144/A will be included among the submission types that can be submitted, accepted, and disseminated until 10:00P.M. Eastern time. Consequently, if the Form 144 is received on a business day (from 6:00A.M. to 10:00P.M. Eastern time), the filing date will be the date it is submitted. See Chapter 3 (Index to Forms) of the EDGAR Filer Manual, Volume II: "EDGAR Filing."

- EDGAR will be updated to support the 2023 versions of the following taxonomies:
  - US-GAAP, SRT (published by FASB)
  - CEF, COUNTRY, CURRENCY, DEI, ECD, EXCH, NAICS, RR, SIC, STPR, VIP (published by SEC).
  - See https://www.sec.gov/info/edgar/edgartaxonomies.shtml for a complete list of supported standard taxonomies.

- EDGAR will update its presentation link validations for the CEF taxonomy to disallow custom parent-child arcs with a CEF element as source or target only for Form N-2, and adds elements "ClassOfStockDomain", "DebtInstrumentDomainName" and parent-child descendants thereof to the list of standard namespace elements allowed in custom parent-child arcs in role http://xbrl.sec.gov/cef/role/N2.

- The EDGAR Filer Manual has been revised to address software changes made previously in EDGAR:
  - On January 3, 2023, EDGAR Release 22.4.1 introduced the following change in addition to those previously described as part of 22.4.1 in the December 2022 EDGAR Filer Manual Volume II (Version 64):
    - A new "Is this a de novo request?" radio button was added to the "Filer Information" page for form type 13F-CTR/A. See Chapter 8 (Preparing and Transmitting Online Submissions) of the EDGAR Filer Manual, Volume II: "EDGAR Filing."

~~On December 19, 2022, EDGAR Release 22.4 will introduce the following changes:~~

~~Appendices A and E to Vol. II of the EDGAR Filer Manual will be truncated, with the removed content posted at *www.sec.gov* as new webpages titled "Messages Reported by EDGAR" and "Automated Conformance Rules for EDGAR Data Fields."~~

~~EDGAR will be updated to convert Form N-PX to an online form. See Release 34-93169, Enhanced Reporting of Proxy Votes by Registered Management Investment Companies; Reporting of Executive Compensation Votes by Institutional Investment Managers. This release introduces a Pilot phase for filing Form N-PX in a structured format with the following features:~~

~~EDGAR will be updated to allow filers to submit submission types N-PX and N-PX/A in a structured XML format.~~

~~Submission types N-PX and N-PX/A may be accessed by selecting the new "File Form N-PX" link from the left navigation pane on the EDGAR Filing Website, under "Online Forms".~~

~~EDGAR will be updated to include the following two new form types. These two forms may be accessed by selecting the "File Form N-PX Confidential Treatment Request" link from the left navigation pane on the EDGAR Filing Website, under "Online Forms":~~

~~N-PX CTR: Form N-PX Confidential Treatment Request~~

~~N-PX CTR/A: Amendment to a Form N-PX Confidential Treatment Request (including a de novo request, if any)~~

~~Submission types N-PX, N-PX/A, N-PX CTR and N-PX CTR/A may be filed using the new online version available on the EDGAR Filing Website or constructed by filers according to the new "EDGAR Form N-PX XML Technical Specification" document available on *https://www.sec.gov/edgar/filer-information/current-edgar-technical-specifications*.~~

~~Filers will only be allowed to submit TEST filings of the online version of submission types N-PX, N-PX/A, N-PX CTR, and N-PX CTR/A from December 19, 2022 to June 30, 2024. As with all TEST filings, testers are strongly encouraged to create and submit fictional data. Filers can continue submitting both LIVE and TEST filings of submission types N-PX and N-PX/A using the EDGARLink Online interface or as EDGARLink Online filer-constructed submissions until June 30, 2024.~~

~~Filers will be prevented from submitting N-PX-FM, N-PX-FM/A, N-PX-NT, N-PX-NT/A, N-PX-VR, N-PX-VR/A, N-PX-CR, and N-PX-CR/A form types using the EDGARLink Online interface or as EDGARLink Online filer-constructed submissions beginning December 19, 2022.~~

~~Beginning July 1, 2024, form types N-PX, N-PX/A, N-PX CTR and N-PX CTR/A created in a structured format will be accepted as LIVE and TEST online submissions.~~

~~See Chapter 3 (Index to Forms), Chapter 7 (Preparing and Transmitting EDGARLink Online Submissions), Chapter 8 (Preparing and Transmitting Online Submissions), Appendix A (Messages Reported by EDGAR), Appendix C (EDGAR Submission Types), and Appendix E (Automated Conformance Rules for EDGAR Data Fields) of the EDGAR Filer Manual, Volume II: "EDGAR Filing."~~

In Release 33-11070, the Commission adopted amendments to its rules governing the electronic filing and submission of documents to require filers beginning January 11, 2023 to electronically submit their "glossy" annual reports to shareholder. Filers will have the option to submit the "glossy" in Form ARS as a primary filing in PDF or in the Form ARS and Form 6-K as exhibit type EX-99 in PDF as an official filing format.

The RMBS and CMBS schemas on submission form types ABS-EE and ABS-EE/A will be updated to included new values for ARM_INDX_CODE_TYPE, ORG_INDX_CODE_TYPE, and POST_MOD_ARM_INDX_CODE_TYPE to allow filers to reference changes to loans as part of the transition from LIBOR benchmaked rates. For more information, see the updated "EDGAR ABS XML Technical Specification" document available on the SEC's Public Website (*https://www.sec.gov/info/edgar/tech-specs*).

EDGAR will be updated to support the 2022Q4 versions of the Executive Compensation Disclosure (ECD) and DEI Taxonomies. See *https://www.sec.gov/info/edgar/edgartaxonomies.shtml* for a complete list of supported standard taxonomies. The new and updated taxonomies will support filers to provide information required by Release 34-95607 (Pay Versus Performance) and Release 33-11126 (Listing Standards for Recovery of Erroneously Awarded Compensation). Inline XBRL tag validations were modified for certain submission types as described in Chapter 6 (Interactive Data) of the "EDGAR Filer Manual, Volume II: EDGAR Filing."

EDGAR will allow Exhibit EX-97 as an optional attachment to 10-K, 10-K/A, 10-KT, 10-KT/A, 20-F, 20-F/A, 40-F, 40-F/A, N-CSR, and N-CSR/A. The exhibit EX-97 will permit ASCII and HTML document formats. The new exhibit will allow filers to attach their Policy Related to Recovery for Erroneously Awarded Compensation when the policies are adopted, as contemplated by Release 33-11126.

On January 3, 2023, EDGAR Release 22.4.1 will introduce the following changes:

In accordance with Release 34-95148, submission types 13F-HR, 13F-HR/A, 13F-NT, 13F-NT/A, 13F-CTR, 13F-CTR/A will be updated with the following changes:

Two new fields will be added to the "Cover Page":

CRD Number (if applicable)

SEC File Number (if applicable)

These two new fields will also be added to the "Summary Page" for form types 13F-HR, 13F-HR/A, 13F-CTR, and 13F-CTR/A.

The "Confidential Treatment Requested" check box will be updated to include a Warning message when selected on the "Summary Page" for form types 13F-HR and 13F-HR/A.

The "Form 13F Information Table Value Total" field on the Summary Page and Column 4 value in the "Information Table" will be modified to accept up to 16 digits. This will allow filers to

~~comply with a new requirement to enter values rounded to the nearest dollar. Previously filers entered values in thousands.~~

~~The "Information Table" Column 3 will be updated to allow a new optional field titled "FIGI".~~

~~For further information, please refer to the "EDGAR Form 13F XML Technical Specification" document available on *https://www.sec.gov/edgar/filer-information/current-edgar-technical-specifications.*~~

~~EDGAR will be updated to perform Form 13F Summary Page/Information Table cross validation for "Form 13F Information Table Entry Total" and "Form 13F Information Table Value Total" on submission types 13F-HR, 13F-HR/A, 13F-CTR, and 13F-CTR/A.~~

~~On October 17, 2022, EDGAR Release 22.3.1 introduced the following changes:~~

- ~~In accordance with Release 33-11070, form types 144 and 144/A were updated with changes including but not limited to the following:~~
  - ~~Added an additional validation for 144/A "Approximate Date of Sale" and "Date of Sale" fields to allow a date not less than 10 years from today's date.~~
  - ~~EDGAR will generate an error message and suspend the filing if the "Filer CIK" or "Issuer CIK" is not an active company.~~
  - ~~Increased the number of rows allowed for "Securities Information" and "Securities to Be Sold" from 20 to 40.~~
  - ~~Increased the number of rows allowed for "Securities Sold During The Past 3 Months" from 20 to 200.~~
  - ~~If the filer indicates that the securities were a gift, the "Date of Payment" and "Name of Person from Whom Acquired" are optional fields.~~

  ~~For more information, see the updated "EDGAR Form 144 XML Technical Specification" document available on the SEC's Public Website (*https://www.sec.gov/info/edgar/tech-specs*).~~

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PREFACE

Welcome to the Electronic Data Gathering, Analysis, and Retrieval (EDGAR) system of the U.S. Securities and Exchange Commission (SEC). EDGAR provides an electronic filing process for filers and filing agents submitting documents under the Securities Act of 1933, the Securities Exchange Act of 1934, the Trust Indenture Act of 1939, and the Investment Company Act of 1940 (collectively, "Acts"). This manual explains how you can file electronically with the SEC.

The SEC accepts electronic submissions through the Internet. EDGAR will disseminate that information and you may view electronically submitted filings through commercial dissemination services by using the SEC's Public Website (*https://www.sec.gov/edgar/searchedgar/companysearch.html*). Filings are also available for Web site viewing and printing in the Commission's Public Reference Room, 100 F Street NE, Washington, DC 20549, on official business days between the hours of 10:00 a.m. and 3:00 p.m.

Do you need to file through EDGAR?

Whether or not you need to submit filings on EDGAR will depend on the form type(s) you are required to submit. For those requirements, refer to Regulation S-T, Rule 101 [Mandated Electronic Submissions and Exceptions].

Rules Governing Forms and Filing Information

EDGAR provides you with an electronic way to submit information to us. **It does not change the content of what you submit**. Regulation S-T mandates electronic submissions of filings by all domestic and foreign registrants. Regulation S-T also provides the general requirements and procedures for electronic filing. You can find Regulation S-T in the Code of Federal Regulations (17 CFR Part 232). You will also find Regulation S-T under the Division of Corporation Finance area on the SEC's Public Website (*https://www.sec.gov/divisions/corpfin/ecfrlinks.shtml*). Regulation S-T is also available for Web site viewing and printing in the Commission's Public Reference Room, 100 F Street NE, Washington, DC 20549, on official business days between the hours of 10:00 a.m. and 3:00 p.m.

We have identified the following other laws and releases that affect electronic filing. You may obtain copies of this material from the SEC's Public Website.

- Securities and Exchange Commission Authorization Act of 1987 – Public Law 100-181 (December 4, 1987). (Section 35A of Securities Exchange Act of 1934.)

Releases

Release No. and Details	Title
34-93169 Issued: 09/29/2021 (86 FR 57478)	Enhanced Reporting of Proxy Votes by Registered Management Investment Companies; Reporting of Executive Compensation Votes by Institutional Investment Managers
34-95148 Issued: 06/23/2022 Effective: 06/30/2022 see release for exceptions (87 FR 38943)	Electronic Submission of Applications for Orders under the Advisers Act and the Investment Company Act, Confidential Treatment Requests for Filings on Form 13F, and Form ADV-NR; Amendments to Form 13F
33-11070 Issued: 06/02/2022 Effective: 07/11/2022 (87 FR 35393)	Updating EDGAR Filing Requirements and Form 144 Filings
33-11047 Issued: 03/29/2022 Effective: 04/15/2022 (87 FR 22444)	Technical Amendments to Commission Rules and Forms
34-93701 Issued: 12/02/2021 Effective: 01/10/2022 see release for exceptions (86 FR 70027)	Holding Foreign Companies Accountable Act Disclosure
33-10997 Issued:10/13/2021 Effective: 01/31/2022 see release for exceptions (86 FR 70166)	Filing Fee Disclosure and Payment Methods Modernization
34-77617 Issued: 04/14/2016 Effective: 07/12/2016 (81 FR 29959)	Business Conduct Standards for Security-Based Swap Dealers and Major SecurityBased Swap Participants
33-10771 Issued: 04/08/2020 Effective: 08/01/2020 see release for exceptions (85 FR 33290)	Securities Offering Reform for Closed-End Investment Companies

Release No. and Details	Title
34-83663 Issued: 07/18/2018 Effective: 10/09/2018 (83 FR 38768)	Regulation of NMS Stock Alternative Trading Systems
IC-34084 Issued: 11/02/2020 Effective: 02/19/2021 (85 FR 83162)	Use of Derivatives by Registered Investment Companies and Business Development Companies
34-87005 Issued: 09/19/2019 Effective: 02/14/2020 (84 FR 68550)	Recordkeeping and Reporting Requirements for Security-Based Swap Dealers, Major Security-Based Swap Participants, and Broker-Dealers
33-10871 Issued: 10/07/2020 Effective: 01/19/2021 (85 FR 73924)	Fund of Funds Arrangements
33-10884 Issued: 11/02/2020 Effective: 03/15/2021; see release for exceptions (86 FR 3496)	Facilitating Capital Formation and Expanding Investment Opportunities by Improving Access to Capital in Private Markets
33-10771 Issued: 04/08/2020 Effective: 08/01/2020, 08/01/2021 (85 FR 33290)	Securities Offering Reform for Closed-End Investment Companies
33-10762 Issued: 03/02/2020 Effective: 01/04/2021 (85 FR 21940)	Financial Disclosures about Guarantors and Issuers of Guaranteed Securities and Affiliates Whose Securities Collateralize a Registrant's Securities
34-88365 Issued: 03/12/2020 Effective: 04/27/2020 (85 FR 17178)	Accelerated Filer and Large Accelerated Filer Definitions

Release No. and Details	Title
33-10889 Issued: 11/17/2020 Effective: 12/04/2020 (85 FR 78224)	Electronic Signatures in Regulation S-T Rule 302
33-10765 Issued: 03/11/2020 Effective: 07/01/2020 (85 FR 25964)	Updated Disclosure Requirements and Summary Prospectus for Variable Annuity and Variable Life Insurance Contracts
34-84858 Issued: 12/19/2018 Effective: 04/22/2019 (84 FR 4906)	Applications by Security-Based Swap Dealers or Major Security-Based Swap Participants for Statutorily Disqualified Associated Persons to Effect or be Involved in Effecting Security-Based Swaps
33-10570 Issued: 10/31/2018 Effective: 02/25/2019 Compliance: 01/01/2021 (83 FR 66344)	Modernization of Property Disclosures for Mining Registrants
33-10618 Issued: 03/20/2019 Effective: 05/02/2019 (84 FR 12674)	FAST Act Modernization and Simplification of Regulation S-K
IC-33384 Issued: 02/27/2019 Effective: 03/06/2019 (84 FR 7980)	Amendments to the Timing Requirements for Filing Reports on Form N-PORT
33-10591 Issued:12/19/2018 Effective: Date of publication in the *Federal Register*	Amendments to Regulation A
33-10532 Issued: 08/17/2018 Effective: 11/05/2018 (83 FR 50148)	Disclosure Update and Simplification
34-83663 Issued: 07/18/2018 Effective: 10/09/2018 (83 FR 38768)	Regulation of NMS Stock Alternative Trading Systems

Release No. and Details	Title
33-10514 Issued: 06/28/2018 Effective: 09/17/2018 (83 FR 40846)	Inline XBRL Filing of Tagged Data
33-10486 Issued: 04/25/2018 Effective: 05/14/2018	Amendments to Forms and Schedules to Remove Provision of Certain Personally Identifiable Information
33-10332 Issued: 03/31/2017 Effective: 04/12/2017	Inflation Adjustments and Other Technical Amendments under Titles I and III of the JOBS Act (Technical Amendments; Interpretation)
33-10322 Issued: 03/01/2017 Effective: 09/01/2017 (82 FR 14130)	Exhibit Hyperlinks and HTML Format
33-10238 Issued: 10/26/2016 Effective: 05/22/2017 (81 FR 83494)	Exemptions to Facilitate Intrastate and Regional Securities Offerings
33-10233 Issued: 10/13/2016 Effective: 01/17/2017 Compliance: see section III.M. of Release (81 FR 82142)	Investment Company Liquidity Risk Management Programs
IC-31828 Issued: 09/16/2015 Effective: 10/26/2015 Compliance: 10/14/2016 (80 FR 58123)	Removal of Certain References to Credit Ratings and Amendment to the Issuer Diversification Requirement in the Money Market Fund Rule
34-75611 Issued: 8/5/2015 Effective: 10/13/2015 (80 FR 48963)	Registration Process for Security-Based Swap Dealers and Major Security-Based Swap Participants

Release No. and Details	Title
33-9974 Issued: 10/30/2015 Effective: 01/29/2016 Effective: 05/16/2016 (80 FR 71387)	Crowdfunding Form Funding Portal Final Rules and Forms
33-9638A Issued: 11/10/2014 Effective: 11/24/2014 (79 FR 66607)	Asset-Backed Securities Disclosure and Registration (Correction)
33-9616 Issued: 07/23/2014 Effective: 10/14/2014 Compliance: see section III.N. of Release (79 FR 47736)	Money Market Fund Reform; Amendments to Form PF
34-72936 Issued: 08/27/2014 Effective: 11/14/2014 (79 FR 55077)	Nationally Recognized Statistical Rating Organizations
33-9741 Issued: 03/25/2015 Effective: 06/19/2015 (80 FR 21805)	Amendments to Regulation A
34-74246 Issued: 02/11/2015 Effective: 05/18/2015 Compliance: 03/18/2016 (80 FR 14437)	Security-Based Swap Data Repository Registration, Duties, and Core Principles
33-9638 Issued: 09/04/2014 Effective: 11/24/2014 (79 FR 57183)	Asset-Backed Securities Disclosure and Registration
34-70462 Issued: 09/20/2013 Effective: 01/13/2014 Compliance: 07/01/2014 (78 FR 67467)	Registration of Municipal Advisors

Release No. and Details	Title
33-9415 Issued: 07/10/2013 Effective: 09/23/2013 (78 FR 44771)	Eliminating the Prohibition Against General Solicitation and General Advertising in Rule 506 and Rule 144A Offerings
33-9414 Issued: 07/10/2013 Effective: 09/23/2013 (78 FR 44729)	Disqualification of Felons and Other "Bad Actors" from Rule 506 Offerings
34-67716 Issued: 08/22/2012 Effective: 11/13/2012 (77 FR 56274)	Conflict Minerals
33-9287 Issued: 11/21/2011 Effective: 02/27/2012 (76 FR 81793)	Net Worth Standard for Accredited Investors
33-9273 Issued: 11/04/2011 Effective: 11/21/2011 (76 FR 71872)	Rescission of Outdated Rules and Forms, and Amendments to Correct References
34-64976 Issued: 07/27/2011 Effective: 10/03/2011 (76 FR 46960)	Large Trader Reporting
33-9286 Issued: 12/21/2011 Effective: 01/27/2012 (76 FR 81762)	Mine Safety Disclosure
33-9175A Issued: 08/25/2011 Effective: 09/01/2011 (76 FR 54374)	Disclosure for Asset-Backed Securities Required by Section 943 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (Correction)
33-9245 Issued: 07/27/2011 Effective: 09/02/2011 (76 FR 46603)	Security Ratings

Release No. and Details	Title
33-9175 Issued: 01/20/2011 Effective: 03/28/2011 (76 FR 4489)	Disclosure for Asset-Backed Securities Required by Section 943 of the Dodd-Frank Wall Street Reform and Consumer Protection Act
IC-29384 Issued: 08/25/2010 Effective: 11/15/2010 (75 FR 56668)	Facilitating Shareholder Director Nominations
IC-29132 Issued: 02/23/2010 Effective: 05/05/2010 (75 FR 10060)	Money Market Fund Reform
33-9089A Issued: 02/23/2010 Effective: 02/28/2010 (75 FR 9100)	Proxy Disclosure and Solicitation Enhancements; Correction
33-9089 Issued: 12/16/2009 Effective: 02/28/2010 (74 FR 68334)	Proxy Disclosure Enhancements
33-9006A Issued: 05/01/2009 Effective: 07/15/2009 (74 FR 21255)	Interactive Data For Mutual Fund Risk/Return Summary (Correction)
33-9002A Issued: 04/01/2009 Effective 04/13/2009 (74 FR 15666)	Interactive Data to Improve Financial Reporting (Correction)
33-9002 Issued: 01/30/2009 Effective: 04/13/2009 (74 FR 6776)	Interactive Data to Improve Financial Reporting (adopting release)
33-9006 Issued: 02/11/2009 Effective: 07/15/2009 (74 FR 7748)	Interactive Data For Mutual Fund Risk/Return Summary

Release No. and Details	Title
33-8998 Issued: 01/13/2009 Effective: 03/31/2009 (74 FR 4546)	Enhanced Disclosure and New Prospectus Delivery Option for Registered Open-End Management Investment Companies
34-58785 Issued: 10/15/2008 Effective: 10/18/2008 (73 FR 61678)	Disclosure of Short Sales and Short Positions by Institutional Investment Managers
33-8891 Issued: 02/06/2008 Effective: 09/15/2008 (73 FR 10592)	Electronic Filing and Revision of Form D (see effective date section of release for exceptions)
33-8876 Issued: 12/19/2007 Effective: 02/04/2008 (73 FR 934)	Smaller Reporting Company Regulatory Relief and Simplification
33-8919 Issued: 10/29/2008 Effective: 01/01/2009 (73 FR 65516)	Mandatory Electronic Submission of Applications for Orders under the Investment Company Act and Filings Made Pursuant to Regulation E
33-8823 Issued: 07/11/2007 Effective: 08/20/2007 (72 FR 39290)	Extension of the Interactive Data Voluntary Program on the EDGAR System to Include Mutual Fund Risk/Return Summary Information
34-55540 Issued: 03/27/2007 Effective: 06/04/2007 (72 FR 16934)	Termination of a Foreign Private Issuer's Registration of a Class of Securities under Section 12(G) and Duty to File Reports under Section 13(A) or 15(D) of the Securities Exchange Act of 1934
34-54356 Issued: 12/04/2006 Effective: 01/11/2007 (71 FR 74698)	Electronic Filing of Transfer Agent Forms
33-8644 Issued: 12/21/2005 Effective: 12/27/2005 (70 FR 76626)	Revisions to Accelerated Filer Definition and Accelerated Deadlines for Filing Periodic Reports

Release No. and Details	Title
33-8591 Issued: 7/19/2005 Effective: 12/1/2005 (70 FR 44722)	Securities Offering Reform
33-8590 Issued: 07/18/2005 Effective: 09/19/2005 Effective: 02/06/2006 Effective: 6/12/2006 (70 FR 43558)	Rulemaking for EDGAR System Technical amendments to Reg S-T Series and class requirements Additional mandatory electronic filings for investment companies
33-8587 Issued: 7/15/2005 Effective: 8/22/2005 (70 FR 42234)	Use of Form S-8, Form 8-K, and Form 20-F by Shell Companies
34-52029 Issued: 7/14/2005 Effective: 8/22/2005 Compliance: 4/24/2006 (70 FR 42456)	Removal From Listing and Registration of Securities Pursuant to Section 12(d) of the Securities Exchange Act of 1934
33-8529 Issued: 02/03/2005 Effective: 03/16/2005 (70 FR 6556)	XBRL Voluntary Financial Reporting Program on the EDGAR System
33-8518 Issued: 12/22/2004 Effective: 3/08/2005 (70 FR 1506)	Asset-Backed Securities
34-50486 Issued: 10/04/2004 Effective: 11/08/2004 (69 FR 60287)	Proposed Rule Changes of Self-Regulatory Organizations
33-8400A Issued: 8/04/2004 Effective: 8/23/2004 (69 FR 48370)	Additional Form 8-K Disclosure Requirements and Acceleration of Filing Date; Correction

Release No. and Details	Title
33-8410 Issued: 4/21/2004 Effective: 4/26/2004 (69 FR 22704)	Mandated Electronic Filing for Form ID
33-8170 34-47069 35-27627 Issued: 12/27/2002	Mandated Electronic Filing and Website Posting for Forms 3, 4, and 5
33-8009 Issued: 5/14/2002 Effective: 5/24/2002 and 11/4/2002 (67 FR 36677)	Mandated EDGAR Filing for Foreign Issuers
33-8007 Issued: 9/17/2001 (66 FR 49829)	Updated version of the EDGARLink software
33-7999 Issued: 7/30/2001 (66 FR 42941)	Next stage of EDGAR Modernization
33-7933 Issued: 1/16/2001 Effective: 2/02/2001 (66 FR 8764)	Next stage of EDGAR Modernization
33-7855 Issued: 4/24/2000 Effective: 5/30/2000 Effective: 7/10/2000 Effective: 1/1/2001 (65 FR 24788)	Rules for the next stage of EDGAR Modernization Diskette submissions not accepted Financial Data Schedule requirement removed
33-7789 Issued: 1/20/2000 Effective: 1/24/2000 (65 FR 3123)	Adopted updated filing form types in Filer Manual
33-7755 Issued: 10/07/1999 Effective: 10/16/1999 (64 FR 56430)	CompuServe discontinued electronic mail service

Release No. and Details	Title
33-7684 Issued: 5/17/1999 Effective: 6/28/1999 (64 FR 27888)	Rules for the first stage of EDGAR modernization adopted
34-40934 Issued: 1/12/1999 Compliance date: 4/1/1999 (64 FR 2834)	Electronic filing of Form 13F made mandatory
33-7472 Issued: 10/24/1997 Effective: 1/1/1998 (62 FR 58647)	Commission will no longer accept, in paper, filings required to be submitted electronically, except in a hardship situation
33-7427 Issued: 7/1/1997 (62 FR 36450)	Minor and technical rule amendments, including the elimination of transition rules applicable to the phase-in period
33-7122 Issued: 12/19/1994 (59 FR 67752)	Rules and phase-in schedule made final. Final phase-in lists published. Minor rule amendments adopted
33-6977 Issued: 2/23/1993 (58 FR 14628)	Interim rules applicable to electronic filing in general, and specifically to the Division of Corporation Finance filers
IC-19284 Issued: 2/23/1993 (58 FR 14848)	Interim rules specific to investment companies
35-25746 Issued: 2/23/1993 (58 FR 14999)	Interim rules specific to public utility holding companies

1. INTRODUCTION TO VOLUME II

1.1 Organization of this Manual

This volume is divided into chapters and appendices. The paragraphs and subparagraphs are numbered for easy reference (e.g., 1.2, 5.6.1).

The chapters of this volume primarily refer to the preparation of EDGAR submissions. When we reference EDGARLink Online, we are referencing the online application used to assemble EDGAR submissions online through EDGAR Filing Website.

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

CHAPTER 1 – Introduction

CHAPTER 2 – Quick Guide to EDGAR Filing

CHAPTER 3 – Index to Forms

CHAPTER 4 – Filing Fee Information

CHAPTER 5 – Constructing Attached Documents and Document Types

CHAPTER 6 – Interactive Data

CHAPTER 7 – Preparing and Transmitting EDGARLink Online Submissions

CHAPTER 8 – Preparing and Transmitting Online Submissions

CHAPTER 9 – Filer-Constructed XML Submissions

CHAPTER 10 – Determining the Status of your Filing

APPENDICES:

A Messages Reported by EDGAR

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

B Frequently Asked Questions

Answers to some of the questions asked most frequently by EDGAR filers.

C EDGAR Submission Types

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

D Reference Copies of Forms

This appendix provides information on *www.sec.gov/forms* where reference copies of forms can be viewed, downloaded, and printed.

E Automated Conformance Rules for EDGAR Data Fields

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

1.1.1 Conventions Used in the Filer Manual

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

- Instructions to press a key on a keyboard or click a button or tab on the screen appear in square brackets and in title case:
  - Press [Enter]
  - Click [Module/Segment]
- Titles of check, dialog, and list boxes, fields, functions, options, processes, queries, reports, pages, tables, and windows appear in title case:
  - Submission Type list box
  - Name field
  - Company Information query
- Menus, menu options, radio buttons, and statuses appear in title case and have double quotation marks around them:
  - “Test Filing” radio button
  - From the “Edit” menu, select “Copy”
  - “Busy” status
- Directories and file names appear in bold text:
  - The **C:\temp** directory
  - **r10q-630.txt** (the file saved in ASCII)
- Keystroke combinations appear between less-than and greater-than brackets and in upper case:
  - <ALT-TAB>
  - <CTRL-C>
- Internet Hyperlinks appear underlined and italicized:
  - *https://www.portal.edgarfiling.sec.gov*

2. QUICK GUIDE TO EDGAR FILING

2.1 EDGAR Filing Process

This section is designed for the novice filer to explain the filing process and some of the terms that we will use throughout this manual. If you are familiar with EDGAR, then proceed to the index to find your submission type.

A filer must use the EDGAR system when they have a filing obligation that requires an electronic form. They can also choose to use an electronic form for certain form types that may also be prepared in paper format. Increasingly, fewer forms are permitted via paper filing. All rules regarding which forms must be submitted electronically are found in Regulation S-T, General Rules and Regulations for Electronic Filings. A copy of this rule is available on the SEC's Public Website at *https://www.sec.gov/divisions/corpfin/ecfrlinks.shtml*.

The EDGAR system is comprised of a number of large computers that receive filings submitted by entities. An entity is one that files with the SEC. Entities may be unique companies that make Securities Act filings or individuals who make filings like Form 3 or 4. There are thousands of filings submitted to the EDGAR system each day. The system processes the filings according to rules defined by the SEC. Finally, if the documents are public, it transmits them to parties outside the SEC. Since there is a single internal SEC system processing these filings, filers must follow certain rules in preparing their filings so that they can be processed correctly.

Once you know the Code of Federal Regulations (CFR) Form Type/Schedule/Rule that you must submit electronically as determined by the SEC Rules, you must determine the electronic submission type. On the EDGAR system, the submission is the envelope for all of the content you are sending in a single transmission. The submission type may tell the SEC and others viewing the filing something about the filing itself. For example, a Form 15 can have submission types of 15-12G and 15-15D. The different submission types are used by filers who have a filing obligation under different sections of the act. For example, the 15-12G filer would have registered a class of securities under Section 12(b) or 12(g).

EDGAR filings may consist of a number of documents, both primary and secondary. The primary document is the document that contains the information required by the SEC for the CFR Form Type/Schedule/Rule being submitted. Examples of the primary document include documents like the 10-Q, 8-K, S-1, N-8A, or POS AMI. Many times filers want or need to supplement their primary document with other documents. These are called secondary documents. Secondary documents most commonly include cover letters or correspondence, although correspondence documents may be sent in as primary documents in a correspondence submission type. Sometimes filings can also include exhibits which have a number and/or letter designator, whose content is defined by the SEC. These exhibits can include things like a company charter, power of attorney, or underwriting agreements.

All primary and secondary documents must be in certain standard electronic formats to be accepted by the EDGAR system. The EDGAR system accepts ASCII, HTML, XML and, in some cases, XBRL or PDF primary documents. If you include graphics in your HTML document, then you must also include the .jpg and .gif files that contain your graphics. Two other document formats can be used as unofficial copies: PDF[1] and, in some cases, XBRL. You must follow all of the rules outlined in this manual with regard to formatting these documents regardless of the tool you use to prepare and transmit your submission.

2.1.1 Using EDGARLink Online

EDGARLink Online is an internet based online application. Filers can create a submission by entering header data and attaching filing documents in a single session. You must log in to the EDGAR Filing Website and indicate which form you would like to complete.

Once you have all of your documents prepared, you can assemble your EDGARLink Online submission. Select the submission form type that you would like to file and you will be presented with questions and fields that need to be completed. This data will be added to your submission content and is commonly called the header or supplemental data.

EDGARLink Online allows you to indicate whether the submission should be considered a live or test filing. A TEST filing allows you to make sure that the submission is correct by checking all of the assembled documents and applying EDGAR processing steps like determining the fee and checking your security codes. For a test submission, fees will not be deducted, the filing will not be disseminated, and your filing will not be considered an official filing.

EDGARLink Online allows you to indicate whether you want to receive an exact copy of your filing after processing is complete. Submission contact information may be used by the Filer Support Branches or the SEC divisions or offices if there is an issue with your filing. Including this information allows us to get in touch with you quickly. Using the Notification Information page of the submission, you may add multiple e-mail addresses where you would like a notification message sent. Using other pages of the submissions, you may add secondary documents and provide fee information. You may save your filing to your local computer. As a final step, you must transmit the submission in the same Internet session.

[1] PDFs will qualify as an "official" document if they comply with specified criteria. Please refer to Section 5.2.3 – PDF for more information.

2.1.2 EDGAR Online Forms Website

The EDGAR Online Forms Website tool is an Internet based online application. Filers can create an Ownership form by entering primary document data and the header data in a single session. You must log in to the EDGAR Online Forms Website and indicate which form you would like to complete. Answer all of the questions. All filings assembled on this site are considered live, so please be careful as you enter information.

You will be able to review and correct information before you send it to the EDGAR system. Similar to EDGARLink Online submissions, you may include e-mail addresses for filing notifications. As a final step, you must transmit the submission in the same Internet session.

2.1.3 After a Submission is Filed

After you transmit your submission, the EDGAR system will provide you with an accession number. The accession number is a unique number that identifies your submission, which consists of (in sequential order):

- ten digits, which are the CIK of the entity that logged in to submit the filing.
- two digits, which define the current year.
- final set of digits, which are assigned sequentially to the login CIK starting with one on the first business day of each year. It is important to use this number when reviewing the status of your filing or consulting with SEC divisions.

After transmitting your submission, you may check on its status, and review e-mail notifications. In addition, if requested, you will receive messages via e-mail. The notification messages, which are identical to those you can retrieve via the Internet, include both the status of the submission and detailed error messages. EDGAR will either accept or suspend your filing. Acceptance means that the filing meets all of the EDGAR processing rules and, if live, the filing will be disseminated. Suspended means that the filing contains serious errors that you must correct. You can correct the errors and resubmit the filing. A suspended filing will not be disseminated nor will fees be deducted from your account.

When the EDGAR system has completed the processing of your submission, if it is live and public, it will be transmitted electronically to a number of third parties. (Certain non-public documents will not be immediately disseminated but may be subsequently disseminated if they meet certain criteria.) Dissemination can often occur within seconds of your transmission. Private companies may post your filing on their websites for public use of their subscribers. The filings are also posted on the SEC's Public Website.

2.2 Filing Checklist

Please consult the following filing checklist in Table 2-1 to assist you with your filing. The checklist does not address all aspects of filing. Please consult the more detailed sections of the Filer Manual for specific guidance.

Table 2-1: Filing Checklist

Step	Activity	Completion
1	Check that you have access codes for the EDGAR system. If not, follow procedures in the EDGAR Filer Manual, Volume I, General Information, to obtain codes.	
2	Review your company data on EDGAR to determine that it is up-to-date. If you are an Investment Company with existing series and classes (contracts), review your series and class information to insure that names, status and ticker symbols are up-to-date before you submit a filing. New series and classes (contracts) are to be added via a filing. Details are in the EDGAR Filer Manual, Volume I, General Information. **Note:** This data is used in creating header data in some filings and filing data in other types of filings. It is your responsibility to keep your company information current.	
3	Determine the submission type you need to file and then find it in the indexes in Chapter 3, "Index to Forms." This chapter will help you identify the website that should be used to prepare and submit your filing.	
4	If your filing requires a fee, ensure that the funds are available in your account. See Chapter 4, "Filing Fee Information."	
5	Create documents that will be attached to the submission. See Chapter 5, "Constructing Attached Documents and Document Types." **Note:** If you are using the EDGAR Online Forms Website, you do not need to create the primary document.	
EDGAR Filing Website 6 & 7	Access the EDGAR Filing Website and select the form type that you want to submit. See Chapter 7 for completing an EDGARLink Online Submission or Section 8.2 in Chapter 8 for completing an Online Form using the EDGAR Filing Website. Skip to step 8.	
EDGAR Online Forms Website 6 & 7	Access the EDGAR Online Forms Website and enter your form data. See Chapter 8 for details. Transmit after data entry and verification. Skip to step 10.	
8	Transmit a test submission to the EDGAR system. For EDGARLink Online submissions, see Section 7.6.4, "Test Submissions;" for XML submissions, see Section 9.2.1, "Transmit XML as a Test Submission."	
9	Review your acceptance/suspense message to determine if changes are required. See Section 10.5, "Submission Information" for instructions.	
10	Transmit a live submission to the EDGAR system. Make sure that a live file is created by having the live button clicked. For more details, refer to Section 7.6, "Transmissions to EDGAR" or Section 9.2.2, "Transmit XML as a Live Submission."	

Step	Activity	Completion
11	Review your acceptance/suspense message. If necessary, correct errors and file again. See Section 10.5, “Submission Information” for instructions on reviewing your acceptance/suspense message.	

2.3 General Information for Filers

2.3.1 Hours of Operation

EDGAR is available for filings and changes to company information each business day, Monday through Friday, from 6:00 A.M. to 10:00 P.M., Eastern Time. Transmissions to EDGAR submitted before 10:00 P.M. Eastern Time will be processed. EDGAR is unavailable after 10:00 P.M. Eastern Time and all transmissions after that time will have to be submitted the next business day.

2.3.2 Introduction to Web Browsers

The EDGAR system uses web-based technology to make submitting filings easier and faster. Web browsers read code called Hypertext Mark-up Language (HTML). Many people have become familiar with HTML since they have used the Internet. We use a browser as an integral part of EDGAR, providing our interface to the EDGAR Filing Website.

2.3.2.1 Browser Differences

Microsoft Edge and Google Chrome browsers (current versions) may be used to reach the EDGAR websites. Which browser you use is a personal preference. This section covers some functions that are innate to browsers and how your browser should be set up. You should be aware that there might be subtle differences if you are using Microsoft Edge or Google Chrome.

Browsers have very similar navigation functions: [Back], [Forward], [Stop], and [Reload] buttons, Current Address Location fields, as well as buttons for performing other functions such as printing and saving.

The biggest differences between the browsers are visual elements, such as buttons, menu options, and the location of preference settings. In addition, browsers behave differently in how they save or download files.

To change default Google Chrome download/save settings, select “Settings” from the icon at the top right corner of the browser with the “Customize and control Google Chrome” help message; this will cause the “Settings” tab to open in the same browser window. In the “Settings” tab, click [Show advanced settings]. Under “Downloads,” select the “Ask where to save each file before downloading” check box. Choosing this setting prompts you for a location each time you save or download a file. For detailed information on your browser, see your browser's user manual or help function.

The browser window works similarly to all windows, in that it can be maximized, minimized, and sized. The default menu bar contains buttons that help you navigate the Internet; however, these buttons do not necessarily help you navigate EDGAR. For the purposes of logging into EDGAR, downloading files, submitting filings and company queries, or updating company information, these buttons do not apply. Some of the functions you can use are Bookmark, to

mark the EDGAR Login page for easy accessibility; Back, to correct, add, or remove criteria from a query; and Security, to turn on or off your security functions.

Microsoft Edge and Google Chrome are the supported browsers for the EDGAR Filing Website, EDGAR Filer Management, and EDGAR Online Forms Management websites.

We recommend that you do not use multiple browser windows or tabs when working on EDGAR. Otherwise, information from one window may impact information on other window(s) causing EDGAR applications to potentially function incorrectly. If you want to use multiple windows when working on EDGAR, you must select "New Session" (for Microsoft Edge) from the "File" menu. This creates a new browser session that will not share information with the existing session.

2.3.3 Accessing EDGAR

To access EDGAR, you must have EDGAR access codes. New filers and filers who want to file in another capacity (e.g., filing agent or training agent) must use Form ID to apply for EDGAR access codes. The Form ID application must be filed electronically through the EDGAR Filer Management Website and include a notarized authentication document in PDF format. If you do not attach the required notarized authentication document as a PDF to Form ID, we cannot accept your application. Details of this process are covered in Volume I. Once you have obtained your access codes, you will be ready to log in to EDGAR, transmit submissions, run company queries, update your company information, or change your password or CCC (CIK Confirmation Code).

2.3.4 Getting Help with EDGAR

For Procedural and Technical questions, contact Filer Support

You can reach our Filer Support Branches in the Divisions at (202) 551-8900. The staff responds to general EDGAR questions like how to become a filer, the Form ID process, how to get to the websites, how to update filer information, filing of forms, and header tags. Filer Support is available each business day from 9:00 A.M. to 5:30 P.M. Eastern Time. Filer Support voicemail will be available during off hours.

For general fee information, contact our Fee Account Services Branch in the Office of Financial Management at (202) 551-8900.

For Substantive questions, contact your Division or Office

For filing content, rule interpretations, filing date adjustments, and hardship exemption requests, contact the division or office that reviews the filing during normal business hours 9:00 A.M. to 5:30 P.M., Eastern Time.

Division of Corporation Finance:

Filers that have substantive questions related to filings reviewed by the Division of Corporation Finance should contact the appropriate *Division Office*, based on the area of concern.

Filers that have an issue with a submitted and accepted document should follow the relevant procedures outlined in *https://www.sec.gov/edgar/filer-information/how-do-i*.

Division of Trading and Markets:

For help with Form ATS-N filings, Form 13H, or Form CF, contact the Division of Trading and Markets at *TradingAndMarkets@sec.gov* or (202) 551-5777.

For help with Forms SBSE, SBSE-A, SBSE-BD, SBSE-C, SBSE-W, and SBSE-CCO-RPT, contact the Division of Trading and Markets at *TradingAndMarkets@sec.gov* or (202) 551-5777.

For help with filing Form X-17A-5 Part III electronically, please review the instructions for the *Electronic Filing of Broker-Dealer Annual Reports*.

For help with filing Form 17-H, please review the instructions for the *Electronic Filing of Form 17-H*.

Division of Investment Management:

For institutional investment manager filings on Form 13F or Form N-PX, call the IM Chief Counsel's Office inquiry line at: (202) 551-6825.

For investment company filings, call the IM EDGAR inquiry line: (202) 551-6989.

For questions concerning post-acceptance corrections and withdrawals, first review "Correct, withdraw, or delete a filing" in *EDGAR—Information for Filers, How Do I*.

For questions concerning series and classes (contracts), first read our notice, *Series and Class (Contract) Notice and FAQ's* or call the IM EDGAR inquiry line at (202) 551-6989.

Office of Municipal Securities:

For help with the municipal advisor registration forms (Forms MA, MA-I, MA-NR, and MA-W), contact the Office of Municipal Securities at (202) 551-5680.

Office of Credit Ratings:

For help with Form NRSRO and reports filed pursuant to Rule 17g-3 under the Exchange Act, contact the Office of Credit Ratings by e-mail at *NRSROsubmissions@sec.gov* or by phone at (212) 336-9080.

2.4 EDGAR Gateway and Websites

The SEC maintains a number of websites and URLs to support the filing process. As we have developed more sites and URLs, it has become more complicated for filers to find the correct location for any single activity. To alleviate this problem, we developed the EDGAR Gateway to act as an interface between all EDGAR websites and URLs. By choosing the link that describes what you want to do, you can connect to the correct resource to accomplish your task. You can reach the EDGAR Gateway by using the following URL:

https://www.portal.edgarfiling.sec.gov

You can use links on this URL to access the websites or URLs. If you only remember one EDGAR website, this is the one to remember. The other EDGAR websites and/or URLs as well as their uses are as follows:

URL	Name
https://www.edgarfiling.sec.gov Prepare and transmit EDGARLink Online Form filings Prepare and transmit Regulation A Forms, Regulation Crowdfunding Forms, Form 13H, Form 13F, Form ATS-N, Form SDR, Security-based Swap Entity Form filings, Form X-17A-5 Part III, Form 17-H, Municipal Advisor Form filings, Transfer Agent Forms, Form N-CEN, Form 24F-2, Form N-PX, and Form N-PX CTR Transmit XML Filer-Constructed Submissions Updates of Entity Information Filing Status and E-mail Notifications View the Fee Rate Table	EDGAR Filing Website
https://www.onlineforms.edgarfiling.sec.gov Prepare and transmit Ownership filings Prepare and transmit Form 144 filings Prepare and transmit Form D Filings Transmit XML Filer-Constructed Submissions Updates of Entity Information Filing Status and E-mail Notifications	EDGAR Online Forms Website
https://www.filermanagement.edgarfiling.sec.gov Apply for EDGAR Access (New) Generate Access Codes (New/Replacement) Update Passphrase Apply for EDGAR Access: Applicants With a CIK but Without EDGAR Access Codes (formerly “Convert Paper Only Filer To Electronic Filer”) EDGAR Access for New Serial Companies Download the Filer Manual	EDGAR Filer Management Website
https://www.edgarcompany.sec.gov Public Access to company information	EDGAR Company Database

URL	Name
https://www.sec.gov Access to filings Information on Existing Rules Information on Proposed Rules Download the Filer Manual Frequently Asked Questions Download Filer-Constructed Technical Specifications	SEC's Public Website

Please note that there may be more than one URL or website to help you with a single task. For example, there are two URLs where you can change entity data and download the Filer Manual. Please be very careful in linking to the websites. Some are preceded by https: and you will not be allowed access to a secure site without this designator. You should use the Favorites feature built into Microsoft Edge to store the URLs for the sites you use frequently.

3. INDEX TO FORMS

As a filer, you will first need to determine whether you must meet your filing obligation via EDGAR. The SEC Rules, particularly Regulation S-T, General Rules and Regulations for Electronic Filings, outline which filings are mandated as electronic. This means that they must be filed on EDGAR unless there is a case for Temporary or Continuing Hardship. (The rules for each form and hardship exemptions may differ, so please see the regulation for specific information.) Once you determine the form you need to file is electronic, then you need to identify the submission type to use. For each submission type, there are specific tools that you can use.

As the EDGAR system has evolved using new technologies, tools have been added, changed, and sometimes updated. There is no longer a single tool for preparing an EDGAR submission. Your guide to the tools is this index. The first index allows you to lookup EDGAR electronic submission types easily if all you know is the submission form type. Included in the last two columns is detailed information about the tools that are used to create and/or assemble the filing. The second index is easiest to use if you are more comfortable looking up your submission type by Act.

Before using the indexes, it is important to understand the difference between the Code of Federal Regulations (CFR) Form/Schedule/Rule column reference and the EDGAR Submission Type column. The index entries under the CFR Form/Schedule/Rule column refer to the titles of the actual Form, Schedule or Rule named in the CFR. The Submission Type refers to Form variations filers use on the electronic filing system to fulfill their filing obligation. For example, the paper Form 15 is implemented on EDGAR as a number of different submission types including: 15-12G and 15-15D. The last three digits represent the section of the 34 Act under which the filer is obligated to file periodic reports.

Using either Index, find the submission type, check that the description of the form matches your understanding of the purpose of the form, and identify the tool that should be used to create the form. The options in this column are EDGARLink Online, and Online Forms. There is a section in this manual describing in detail each of these tools. Chapter 7, “Preparing and Transmitting EDGARLink Online Submissions,” describes EDGARLink Online. Chapter 8, “Preparing and Transmitting Online Submissions,” describes online submissions using the EDGAR Online Forms Website and EDGAR Filing Website. The column entitled Filer-Constructed Technical Specifications should only be used by filers who want to create their submissions without the use of EDGAR tools. These Technical Specifications are available on the SEC’s Public Website. The Technical Specifications are delivered separately and are not part of the Filer Manual.

Note: In Section 3.1, “Alpha/Numeric” for simplicity we include both the initial form and the associated amendment in the Submission Type column.

3.1 Alpha/Numeric

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
1-A, 1-A/A	Offering statement under Regulation A	EDGAR Filing Website	EDGAR REG A XML Technical Specification
1-A POS	Post-qualification amendment to a 1-A offering statement	EDGAR Filing Website	EDGAR REG A XML Technical Specification
1-A-W, 1-A-W/A	Withdrawal of offering statement under Regulation A	EDGARLink Online	EDGARLink Online XML Technical Specification
1-E, 1-E/A	Notification under Regulation E by small business investment companies and business development companies.	EDGARLink Online	EDGARLink Online XML Technical Specification
1-E AD, 1-E AD/A	Sales material filed pursuant to Rule 607 under Regulation E.	EDGARLink Online	EDGARLink Online XML Technical Specification
1-K, 1-K/A	Annual Report Pursuant to Regulation A	EDGAR Filing Website	EDGAR REG A XML Technical Specification
1-SA, 1-SA/A	Semiannual Report Pursuant to Regulation A	EDGARLink Online	EDGARLink Online XML Technical Specification
1-U, 1-U/A	Current Report pursuant to Regulation A	EDGARLink Online	EDGARLink Online XML Technical Specification
1-Z, 1-Z/A	Exit Report under Regulation A	EDGAR Filing Website	EDGAR REG A XML Technical Specification
1-Z-W, 1-Z-W/A	Withdrawal of Exit Report under Regulation A	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
253G1	Reflects information previously omitted from the offering circular in reliance on Rule 253(b)	EDGARLink Online	EDGARLink Online XML Technical Specification
253G2	Reflects information that constitutes a substantive change from or addition to the information set forth in the last offering circular	EDGARLink Online	EDGARLink Online XML Technical Specification
253G3	Reflects information covered in both 253G1 and 253G2	EDGARLink Online	EDGARLink Online XML Technical Specification
253G4	Reflects information covered in 253G1, 253G2 or 253G3 that is not being timely filed	EDGARLink Online	EDGARLink Online XML Technical Specification
2-E, 2-E/A	Report of sales of securities pursuant to Rule 609 under Regulation E.	EDGARLink Online	EDGARLink Online XML Technical Specification
10-12B, 10-12B/A	Initial general form for registration of a class of securities pursuant to Section 12(b)	EDGARLink Online	EDGARLink Online XML Technical Specification
10-12G, 10-12G/A	Initial general form for registration of a class of securities pursuant to Section 12(g)	EDGARLink Online	EDGARLink Online XML Technical Specification
10-D, 10-D/A	Periodic distribution reports by asset-backed issuers pursuant to Rule 13a-17 or 15d-17	EDGARLink Online	EDGARLink Online XML Technical Specification
10-K, 10-K/A	Annual report pursuant to Section 13 and 15(d)	EDGARLink Online	EDGARLink Online XML Technical Specification
10-KT, 10-KT/A	Transition report pursuant to Rule 13a-10 or 15d-10	EDGARLink Online	EDGARLink Online XML Technical Specification
10-Q, 10-Q/A	Quarterly report pursuant to Section 13 or 15(d)	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
10-QT, 10-QT/A	Transition report pursuant to Rule 13a-10 or 15d-10	EDGARLink Online	EDGARLink Online XML Technical Specification
11-K, 11-K/A	Annual report of employee stock purchase, savings and similar plans	EDGARLink Online	EDGARLink Online XML Technical Specification
11-KT, 11-KT/A	Transition report pursuant to rule 13a-10 or 15d-10	EDGARLink Online	EDGARLink Online XML Technical Specification
13F-CTR, 13F-CTR/A	Form 13F Confidential Treatment Request filed by institutional managers	EDGAR Filing Website Online Forms	EDGAR Form 13F XML Technical Specification
13F-HR, 13F-HR/A	Initial Quarterly Form 13F Holdings Report filed by institutional managers	EDGAR Filing Website Online Forms	EDGAR Form 13F XML Technical Specification
13F-NT, 13F-NT/A	Initial Quarterly Form 13F Notice Report filed by institutional managers	EDGAR Filing Website Online Forms	EDGAR Form 13F XML Technical Specification
13H, 13H-Q, 13H-A, 13H-I, 13H-R, 13H-T	Large Trader Registration Information Required of Large Traders Pursuant to the Securities Exchange Act of 1934 and Rule 13h-1 Thereunder. Initial Filing (13H), Amended Filing (13H-Q), Annual Filing (13H-A), Inactive Status (13H-I), Reactivated Status (13H-R), and Termination Filing (13H-T)	EDGAR Filing Website Online Forms	N/A
144, 144/A	Notice for proposed sale of securities under Rule 144 where the issuing company is subject to the reporting requirements of Section 13 or 15(d) of the Exchange Act	Online Forms	EDGAR Form 144 XML Technical Specification
15-12G, 15-12G/A	Notice of termination of registration of a class of securities under Section 12(b) and 12(g)	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
15-15D, 15-15D/A	Notice of suspension of duty to file reports pursuant to Section 13 and 15(d) of the Act	EDGARLink Online	EDGARLink Online XML Technical Specification
15F-12B, 15F-12B/A	Notice of termination by a Foreign Private Issuer of a class of equity securities under Section 12(b)	EDGARLink Online	EDGARLink Online XML Technical Specification
15F-12G, 15F-12G/A	Notice of termination of a foreign private issuer's registration of a class of securities under Section 12(g).	EDGARLink Online	EDGARLink Online XML Technical Specification
15F-15D, 15F-15D/A	Notice of a foreign private issuer's suspension of duty to file reports pursuant to Section 13 and 15(d) of the Act	EDGARLink Online	EDGARLink Online XML Technical Specification
17HACON, 17HACON/A	Confidential broker dealer annual 17-H report	EDGAR Filing Website Online Forms	EDGAR Form 17-H XML Technical Specification
17HQCON, 17HQCON/A	Confidential broker dealer quarterly 17-H report	EDGAR Filing Website Online Forms	EDGAR Form 17-H XML Technical Specification
18-12B, 18-12B/A	Form for initial registration of securities of foreign governments or political subdivisions pursuant to Section 12(b)	EDGARLink Online	EDGARLink Online XML Technical Specification
18-12G, 18-12G/A	Form for initial registration of securities of foreign governments or political subdivisions thereof pursuant to Section 12(g)	EDGARLink Online	EDGARLink Online XML Technical Specification
18-K, 18-K/A	Annual report for foreign governments and political subdivisions	EDGARLink Online	EDGARLink Online XML Technical Specification
20-F, 20-F/A	Annual and transition report of foreign private issuers pursuant to Section 13 or 15(d)	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
20FR12B, 20FR12B/A	Form for initial registration of a class of securities of foreign private issuers pursuant to Section 12(b)	EDGARLink Online	EDGARLink Online XML Technical Specification
20FR12G, 20FR12G/A	Form for initial registration of a class of securities of foreign private issuers pursuant to Section 12(g)	EDGARLink Online	EDGARLink Online XML Technical Specification
24F-2NT, 24F-2NT/A	Rule 24F-2 notice filed on Form 24F-2	EDGARLink Online EDGAR Filing Website Online Forms (TEST Filings Only Until 2/1/2022)	EDGARLink Online XML Technical Specification EDGAR Form 24F-2 Technical Specification Document (TEST Filings Only Until 2/1/2022)
25, 25/A	Notification filed by issuer to voluntarily withdraw a class of securities from listing and registration on a national securities exchange	EDGARLink Online	EDGARLink Online XML Technical Specification
25-NSE, 25-NSE/A	Notification filed by national security exchange to report the removal from listing and registration of matured, redeemed or retired securities	Distributed to National Securities Exchanges only	Distributed to National Securities Exchanges only
3, 3/A	Initial statement of beneficial ownership of securities	Online Forms	EDGAR Ownership XML Technical Specification
305B2, 305B2/A	Application for designation of a new trustee under the Trust Indenture Act	EDGARLink Online	EDGARLink Online XML Technical Specification
4, 4/A	Statement of changes in beneficial ownership of securities	Online Forms	EDGAR Ownership XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
40-6B, 40-6B/A	Application under the Investment Company Act by and/or Investment Advisers Act an employees' securities company	EDGARLink Online	EDGARLink Online XML Technical Specification
40-17F1, 40-17F1/A	Initial certificate of accounting of securities and similar investments in the custody of management investment companies filed pursuant to Rule 17f-1 of the Investment Company Act of 1940 filed on Form N-17F-1	EDGARLink Online	EDGARLink Online XML Technical Specification
40-17F2, 40-17F2/A	Initial certificate of accounting of securities and similar investments in the custody of management investment companies filed pursuant to Rule 17f-2 of the Investment Company Act of 1940 filed on Form N-17F-2	EDGARLink Online	EDGARLink Online XML Technical Specification
40-17G, 40-17G/A	Fidelity bond filed pursuant to Rule 17g1(g)(1) of the Investment Company Act of 1940	EDGARLink Online	EDGARLink Online XML Technical Specification
40-17GCS, 4017GCS/A	Filings of claim or settlement pursuant to rule 17g-1(g)(1)(2) or (3) of the Investment Company Act of 1940	EDGARLink Online	EDGARLink Online XML Technical Specification
40-24B2, 40-24B2/A	Filing of sales literature pursuant to Rule 24b2 under the Investment Company Act of 1940	EDGARLink Online	EDGARLink Online XML Technical Specification
40-33, 40-33/A	Copies of all stockholder derivative actions filed with a court against an investment company or an affiliate thereof pursuant to Section 33 of the Investment Company Act of 1940	EDGARLink Online	EDGARLink Online XML Technical Specification
40-8B25	Document or report	EDGARLink Online	EDGARLink Online XML Technical Specification
40-8F-2, 40-8F-2/A	Initial application for de-registration pursuant to Investment Company Act Rule 0-2	EDGARLink Online	EDGARLink Online XML Technical Specification
40-APP, 40-APP/A	Applications under the Investment Company Act and/or Investment Advisers Act other than those reviewed by Office of Insurance Products	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
40-F, 40-F/A	Annual reports filed by certain Canadian issuers pursuant to Section 15(d) and Rule 15d-4	EDGARLink Online	EDGARLink Online XML Technical Specification
40FR12B, 40FR12B/A	Registration of a class of securities of certain Canadian issuers pursuant to Section 12(b) of the 1934 Act	EDGARLink Online	EDGARLink Online XML Technical Specification
40FR12G, 40FR12G/A	Registration of a class of securities of certain Canadian issuers pursuant to Section 12(g) of the 1934 Act	EDGARLink Online	EDGARLink Online XML Technical Specification
40-OIP, 40-OIP/A	Applications under the Investment Company Act and/or Investment Advisers Act reviewed by Office of Insurance Products	EDGARLink Online	EDGARLink Online XML Technical Specification
424A	Prospectus filed pursuant to Rule 424(a)	EDGARLink Online	EDGARLink Online XML Technical Specification
424B1	Prospectus filed pursuant to Rule 424(b)(1)	EDGARLink Online	EDGARLink Online XML Technical Specification
424B2	Prospectus filed pursuant to Rule 424(b)(2)	EDGARLink Online	EDGARLink Online XML Technical Specification
424B3	Prospectus filed pursuant to Rule 424(b)(3)	EDGARLink Online	EDGARLink Online XML Technical Specification
424B4	Prospectus filed pursuant to Rule 424(b)(4)	EDGARLink Online	EDGARLink Online XML Technical Specification
424B5	Prospectus filed pursuant to Rule 424(b)(5)	EDGARLink Online	EDGARLink Online XML Technical Specification
424B7	Prospectus filed pursuant to Rule 424(b)(7)	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
424B8	Prospectus filed pursuant to Rule 424(b)(8)	EDGARLink Online	EDGARLink Online XML Technical Specification
424H, 424H/A	Preliminary Prospectus filed pursuant to Rule 424(h)	EDGARLink Online	EDGARLink Online XML Technical Specification
425	Filing under Securities Act Rule 425 of certain prospectuses and communications in connection with business combination transactions	EDGARLink Online	EDGARLink Online XML Technical Specification
424I	Prospectus filed pursuant to Rule 424(i)(1)	EDGARLink Online	EDGARLink Online XML Technical Specification
485APOS	Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	EDGARLink Online	EDGARLink Online XML Technical Specification
485BPOS	Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing)	EDGARLink Online	EDGARLink Online XML Technical Specification
485BXT	Post-effective amendment filed pursuant to Securities Act Rule 485(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	EDGARLink Online	EDGARLink Online XML Technical Specification
486APOS	Post-effective amendment to filing filed pursuant to Securities Act Rule 486(a) (this filing cannot be submitted as a 1940 Act only filing)	EDGARLink Online	EDGARLink Online XML Technical Specification
486BPOS	Post-effective amendment to filing filed pursuant to Securities Act Rule 486(b) (this filing cannot be submitted as a 1940 Act only filing)	EDGARLink Online	EDGARLink Online XML Technical Specification
486BXT	Post-effective amendment filed pursuant to Securities Act Rule 486(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Securities Act Rule 486(a) (this filing cannot be submitted as a 1940 Act only filing)	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
487	Pre-effective pricing amendment filed pursuant to Securities Act Rule 487	EDGARLink Online	EDGARLink Online XML Technical Specification
497	Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497	EDGARLink Online	EDGARLink Online XML Technical Specification
497AD	Filing by certain investment companies of Securities Act Rule 482 advertising in accordance with Securities Act Rule 497	EDGARLink Online	EDGARLink Online XML Technical Specification
497H2	Filings made pursuant to Rule 497(h)(2)	EDGARLink Online	EDGARLink Online XML Technical Specification
497J	Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497	EDGARLink Online	EDGARLink Online XML Technical Specification
497K	Summary Prospectus for certain open-end management investment companies filed pursuant to Securities Act Rule 497(k)	EDGARLink Online	EDGARLink Online XML Technical Specification
497VPI	Initial summary prospectus for variable contracts filed pursuant to Securities Act Rule 497(k)	EDGARLink Online	EDGARLink Online XML Technical Specification
497VPSUB	Substitution-related supplement and correspondence for variable contracts filed pursuant to the Commission Statement on Insurance Product Fund Substitution Applications	EDGARLink Online	EDGARLink Online XML Technical Specification
497VPU	Updating summary prospectus for variable contracts filed pursuant to Securities Act Rule 497(k)	EDGARLink Online	EDGARLink Online XML Technical Specification
5, 5/A	Annual statement of changes in beneficial ownership of securities	Online Forms	EDGAR Ownership XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
6-K, 6-K/A	Current report of foreign issuer pursuant to Rules 13a-16 and 15d-16 Amendments	EDGARLink Online	EDGARLink Online XML Technical Specification
8-A12B, 8-A12B/A	Form for the registration / listing of a class of securities on a national securities exchange pursuant to Section 12(b)	EDGARLink Online	EDGARLink Online XML Technical Specification
8-A12G, 8-A12G/A	Form for registration of a class of securities pursuant to Section 12(g)	EDGARLink Online	EDGARLink Online XML Technical Specification
8-K, 8-K/A	Current report filing	EDGARLink Online	EDGARLink Online XML Technical Specification
8-K12B, 8-K12B/A	Notification that a class of securities of successor issuer is deemed to be registered pursuant to Section 12(b)	EDGARLink Online	EDGARLink Online XML Technical Specification
8-K12G3, 8-K12G3/A	Notification that a class of securities of successor issuer is deemed to be registered pursuant to Section 12(g)	EDGARLink Online	EDGARLink Online XML Technical Specification
8-K15D5, 8-K15D5/A	Notification of assumption of duty to report by successor issue under Section 15(d)	EDGARLink Online	EDGARLink Online XML Technical Specification
ABS-15G, ABS-15G/A	Asset-backed securities report pursuant to Section 15G	EDGARLink Online	EDGARLink Online XML Technical Specification
ABS-EE, ABS-EE/A	Form for Submission of Electronic Exhibits in asset-backed securities offerings	EDGARLink Online	EDGARLink Online XML Technical Specification, EDGAR ABS XML Technical Specification
ANNLRPT, ANNLRPT/A	Periodic Development Bank filing, submitted annually	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
APP WD, APP WD/A	Withdrawal of an application for exemptive or other relief from the federal securities laws	EDGARLink Online	EDGARLink Online XML Technical Specification
ARS, ARS/A	Annual report to security holders	EDGARLink Online	EDGARLink Online XML Technical Specification
ATS-N	Initial Form ATS-N (Rule 304(a)(1)(i))	EDGAR Filing Website	EDGAR Form ATS-N XML Technical Specification
ATS-N/CA	Correcting Amendment (Rule 304(a)(2)(i)(C))	EDGAR Filing Website	EDGAR Form ATS-N XML Technical Specification
ATS-N/MA	Material Amendment (Rule 304(a)(2)(i)(A))	EDGAR Filing Website	EDGAR Form ATS-N XML Technical Specification
ATS-N/OFA	Order Display and Fair Access Amendment (Rule 304(a)(2)(i)(D))	EDGAR Filing Website	EDGAR Form ATS-N XML Technical Specification
ATS-N/UA	Updating Amendment (Rule 304(a)(2)(i)(B))	EDGAR Filing Website	EDGAR Form ATS-N XML Technical Specification
ATS-N-C	Notice of Cessation (Rule 304(a)(3))	EDGAR Filing Website	EDGAR Form ATS-N XML Technical Specification
ATS-N-W	Withdrawal of Form ATS-N filing	EDGAR Filing Website	EDGAR Form ATS-N XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
AW	Withdrawal of amendment to a registration statement filed under the Securities Act	EDGARLink Online	EDGARLink Online XML Technical Specification
AW WD	Withdrawal of a request for withdrawal of an amendment to a registration statement	EDGARLink Online	EDGARLink Online XML Technical Specification
BULK	Bulk Submission	EDGARLink Online	
C, C/A	Offering Statement	EDGAR Filing Website	EDGAR Form C XML Technical Specification
C-W	Offering Statement Withdrawal	EDGAR Filing Website	EDGAR Form C XML Technical Specification
C/A-W	Amendment to Offering Statement Withdrawal	EDGAR Filing Website	EDGAR Form C XML Technical Specification
C-U	Progress Update	EDGAR Filing Website	EDGAR Form C XML Technical Specification
C-U-W	Progress Update Withdrawal	EDGAR Filing Website	EDGAR Form C XML Technical Specification
C-AR, C-AR/A	Annual Report	EDGAR Filing Website	EDGAR Form C XML Technical Specification
C-AR-W	Annual Report Withdrawal	EDGAR Filing Website	EDGAR Form C XML Technical Specification
C-AR/A-W	Amendment to Annual Report Withdrawal	EDGAR Filing Website	EDGAR Form C XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
C-TR	Termination of Reporting	EDGAR Filing Website	EDGAR Form C XML Technical Specification
C-TR-W	Termination of Reporting Withdrawal	EDGAR Filing Website	EDGAR Form C XML Technical Specification
CB, CB/A	Notification form filed in connection with certain tender offers, business combinations and rights offerings, in which the subject company is a foreign private issuer of which less than 10% of its securities are held by U.S. persons	EDGARLink Online	EDGARLink Online XML Technical Specification
CERT	Certification by an exchange approving securities for listing	EDGARLink Online	N/A
CFPORTAL, CFPORTAL/A	Application for registration of funding portal	EDGAR Filing Website	EDGAR Form CFPORTAL XML Technical Specification
CFPORTAL-W	Withdrawal of the funding portal's registration	EDGAR Filing Website	EDGAR Form CFPORTAL XML Technical Specification
CORRESP	A correspondence can be sent as a document with another submission type or can be sent as a separate submission.	EDGARLink Online	EDGARLink Online XML Technical Specification
D, D/A	Official notice of an offering of securities that is made without registration under the Securities Act in reliance on an exemption provided by Regulation D and Section 4(a)(5) under the Act.	Online Forms	EDGAR Form D XML Technical Specification
DEF 14A	Definitive proxy statements	EDGARLink Online	EDGARLink Online XML Technical Specification
DEF 14C	Definitive information statements	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
DEFA14A	Definitive additional proxy soliciting materials including Rule 14(a)(12) material. Note: Submission type DEFA14A can be filed as part of Form 8-K. For filers subject to 8-K filing requirements, we recommend the use of the 8-K combined form type as the easiest method for fulfilling your filing requirement for both forms.	EDGARLink Online	EDGARLink Online XML Technical Specification
DEFA14C	Definitive additional information statement materials including Rule 14(a)(12) material	EDGARLink Online	EDGARLink Online XML Technical Specification
DEFC14A	Definitive proxy statement in connection with contested solicitations	EDGARLink Online	EDGARLink Online XML Technical Specification
DEFC14C	Definitive information statement - contested solicitations	EDGARLink Online	EDGARLink Online XML Technical Specification
DEFM14A	Definitive proxy statement relating to a merger, acquisition, or disposition	EDGARLink Online	EDGARLink Online XML Technical Specification
DEFM14C	Definitive information statement relating to merger or acquisition	EDGARLink Online	EDGARLink Online XML Technical Specification
DEFN14A	Definitive proxy statement filed by non-management	EDGARLink Online	EDGARLink Online XML Technical Specification
DEFR14A	Definitive revised proxy soliciting materials	EDGARLink Online	EDGARLink Online XML Technical Specification
DEFR14C	Definitive revised information statement materials	EDGARLink Online	EDGARLink Online XML Technical Specification
DEL AM	Separately filed delaying amendment under Securities Act Rule 473 to delay effectiveness of a 1933 Act registration statement	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
DFAN14A	Definitive additional proxy soliciting materials filed by non-management including Rule 14(a)(12) material	EDGARLink Online	EDGARLink Online XML Technical Specification
DFRN14A	Revised definitive proxy statement filed by non-management	EDGARLink Online	EDGARLink Online XML Technical Specification
DOS, DOS/A	Non-public draft offering statement under Regulation A	EDGAR Filing Website	N/A
DOSLTR	Draft Offering Statement Letter	EDGARLink Online	N/A
DRS, DRS/A	Draft registration statement submitted by Emerging Growth Company under Securities Act Section 6(e) or by Foreign Private Issuer under Division of Corporation Finance policy	EDGARLink Online	N/A
DRSLTR	Correspondence Related to Draft Registration Statement	EDGARLink Online	N/A
DSTRBRPT, DSTRBRPT/A	Distribution of primary obligations Development Bank report	EDGARLink Online	EDGARLink Online XML Technical Specification
F-1, F-1/A	Registration statement for securities of certain foreign private issuers	EDGARLink Online	EDGARLink Online XML Technical Specification
F-10, F-10/A	Registration statement for securities of certain Canadian issuers under the Securities Act of 1933	EDGARLink Online	EDGARLink Online XML Technical Specification
F-10EF	Auto effective registration statement for securities of certain Canadian issuers under the Securities Act of 1933	EDGARLink Online	EDGARLink Online XML Technical Specification
F-10POS	Post-effective amendment to a F-10EF registration	EDGARLink Online	EDGARLink Online XML Technical Specification
F-1MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form F-1	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
F-3, F-3/A	Registration statement for specified transactions by certain foreign private issuers	EDGARLink Online	EDGARLink Online XML Technical Specification
F-3ASR	Automatic shelf registration statement of securities of well-known seasoned issuers	EDGARLink Online	EDGARLink Online XML Technical Specification
F-3D	Registration statement for dividend or interest reinvestment plan securities of foreign private issuers	EDGARLink Online	EDGARLink Online XML Technical Specification
F-3DPOS	Post-Effective amendment to a F-3D registration	EDGARLink Online	EDGARLink Online XML Technical Specification
F-3MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form F 3	EDGARLink Online	EDGARLink Online XML Technical Specification
F-4 POS	Post-effective amendment to a F-4EF registration	EDGARLink Online	EDGARLink Online XML Technical Specification
F-4, F-4/A	Registration statement for securities issued by foreign private issuers in certain business combination transactions	EDGARLink Online	EDGARLink Online XML Technical Specification
F-4EF	Auto effective registration statement for securities by certain foreign private issuers in connection with certain business combination transactions	EDGARLink Online	EDGARLink Online XML Technical Specification
F-4MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form F 4	EDGARLink Online	EDGARLink Online XML Technical Specification
F-6 POS	Post-effective amendment to a F-6EF registration	EDGARLink Online	EDGARLink Online XML Technical Specification
F-6, F-6/A	Registration statement for American Depositary Receipts representing securities of certain foreign private issuers	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
F-6EF	Auto effective registration statement for American Depositary Receipts representing securities of certain foreign private issuers	EDGARLink Online	EDGARLink Online XML Technical Specification
F-7 POS	Post-effective amendment to a F-7 registration	EDGARLink Online	EDGARLink Online XML Technical Specification
F-7, F-7/A	Registration statement for securities of certain Canadian issuers offered for cash upon the exercise of rights granted to existing security holders under the Securities Act of 1933	EDGARLink Online	EDGARLink Online XML Technical Specification
F-8 POS	Post-effective amendment to a F-8 registration	EDGARLink Online	EDGARLink Online XML Technical Specification
F-8, F-8/A	Registration statement for securities of certain Canadian issuers to be issued in exchange offers or a business combination under the Securities Act of 1933	EDGARLink Online	EDGARLink Online XML Technical Specification
F-80, F-80/A	Registration of securities of certain Canadian issuers to be issued in exchange offers or a business combination under the Securities Act of 1933	EDGARLink Online	EDGARLink Online XML Technical Specification
F-80POS	Post-effective amendment to a F-80 registration	EDGARLink Online	EDGARLink Online XML Technical Specification
F-N, F-N/A	Notification of the appointment of an agent for service by certain foreign institutions	EDGARLink Online	EDGARLink Online XML Technical Specification
FWP	Filing under Securities Act Rules 163/433 of free writing prospectuses	EDGARLink Online	EDGARLink Online XML Technical Specification
F-X, F-X/A	For appointment of agent for service of process by issuers registering securities	EDGARLink Online	EDGARLink Online XML Technical Specification
IRANNOTICE	Notice of disclosure filed in Exchange Act quarterly and annual reports pursuant to Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Exchange Act	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
MA, MA-A, MA/A	Municipal Advisor registration required pursuant to Section 15B(a)(2) of the Securities Exchange Act of 1934 and the Rules Thereunder. Application for Municipal Advisor Registration (MA), Annual Update of Municipal Advisor Registration (MA-A), and Amendment of a Prior Application for Registration (MA/A)	EDGAR Filing Website Online Forms	EDGAR Form MA XML Technical Specification
MA-I, MA-I/A	Information Regarding Natural Persons Who Engage in Municipal Advisory Activities, and Amendment of a Previously Submitted Form MA-I	EDGAR Filing Website Online Forms	EDGAR Form MA XML Technical Specification
MA-W	Notice of Withdrawal from Registration as a Municipal Advisor	EDGAR Filing Website Online Forms	EDGAR Form MA XML Technical Specification
MODULE	Module Submission	EDGARLINK Online	EDGARLink Online XML Technical Specification
N-14 8C, N-14 8C/A	Initial registration statement filed on Form N14 by closed-end investment company (business combinations)	EDGARLink Online	EDGARLink Online XML Technical Specification
N-14, N-14/A	Initial registration statement filed on Form N14 for open-end investment company, including those filed with automatic effectiveness under Rule 488 (business combinations)	EDGARLink Online	EDGARLink Online XML Technical Specification
N-14MEF	A new registration statement filed on Form N14 by closed end investment companies filed under Securities Act Rule 462(b) of up to an additional 20% of securities for an offering that was registered on Form N-14	EDGARLink Online	EDGARLink Online XML Technical Specification
N-18F1, N-18F1/A	Initial notification of election pursuant to Rule 18f-1 filed on Form N-18F-1	EDGARLink Online	EDGARLink Online XML Technical Specification
N-1A, N-1A/A	Initial registration statement filed on Form N1A for open-end management investment companies	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
N-2, N-2/A	Initial filing of a registration statement on Form N-2 for closed-end investment companies	EDGARLink Online	EDGARLink Online XML Technical Specification
N-2ASR	Automatic shelf registration statement on Form N-2 for well-known seasoned issuers	EDGARLink Online	EDGARLink Online XML Technical Specification
N-2 POSASR	Post-effective amendment to an automatic shelf registration statement on Form N-2 for well-known seasoned issuers	EDGARLink Online	EDGARLink Online XML Technical Specification
N-23C-2, N-23C-2/A	Notice by closed-end investment companies of intention to call or redeem their own securities under Investment Company Act Rule 23c-2	EDGARLink Online	EDGARLink Online XML Technical Specification
N-23C3A, N23C3A/A	Notification of periodic repurchase offer Filed pursuant to Rule 23c-3(b) only	EDGARLink Online	EDGARLink Online XML Technical Specification
N-23C3B, N23C3B/A	Filing pursuant to Rule 23c-3(c) only on Form N-23C-3	EDGARLink Online	EDGARLink Online XML Technical Specification
N-23C3C, N23C3C/A	Filing pursuant to Rule 23c-3(b) and (c) on Form N-23C-3	EDGARLink Online	EDGARLink Online XML Technical Specification
N-27D-1, N-27D-1/A	Accounting for segregated trust accounts on Form N-27D-1	EDGARLink Online	EDGARLink Online XML Technical Specification
N-2MEF	A new registration statement on Form N-2 filed under Securities Act Rule 462(b) by closed-end investment companies of up to an additional 20% of securities for an offering that was registered on Form N-2	EDGARLink Online	EDGARLink Online XML Technical Specification
N-3, N-3/A	Initial registration statement on Form N-3 for separate accounts (management investment companies)	EDGARLink Online	EDGARLink Online XML Technical Specification
N-30B-2	Periodic and interim reports mailed to investment company shareholders (other than annual and semi-annual reports mailed to shareholders pursuant to Rule 30e-1)	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
N-30D, N-30D/A	Initial annual and semi-annual reports mailed to investment company shareholders pursuant to Rule 30e-1 (other than those required to be submitted as part of Form NCSR.)	EDGARLink Online	EDGARLink Online XML Technical Specification
N-4, N-4/A	Initial registration statement on Form N-4 for separate accounts (unit investment trusts)	EDGARLink Online	EDGARLink Online XML Technical Specification
N-5, N-5/A	Registration statement for small business investment companies	EDGARLink Online	EDGARLink Online XML Technical Specification
N-54A, N-54A/A	Notification of election by business development companies filed on Form N-54A	EDGARLink Online	EDGARLink Online XML Technical Specification
N-54C, N-54C/A	Notification of withdrawal by business development companies filed on Form N-54C	EDGARLink Online	EDGARLink Online XML Technical Specification
N-6, N-6/A	Registration statement for separate accounts (unit investment trusts)	EDGARLink Online	EDGARLink Online XML Technical Specification
N-6F, N-6F/A	Notice of intent by business development companies to elect to be subject to Sections 55 through 65 of the 1940 Act filed on Form N-6F	EDGARLink Online	EDGARLink Online XML Technical Specification
N-8A, N-8A/A	Initial notification of registration under Section 8(a) filed on Form N-8A	EDGARLink Online	EDGARLink Online XML Technical Specification
N-8B-2, N-8B-2/A	Initial registration statement for unit investment trusts filed on Form N-8B-2	EDGARLink Online	EDGARLink Online XML Technical Specification
N-8B-3, N-8B-3/A	Initial registration statement for periodic payment plans filed on Form N-8B-3	EDGARLink Online	EDGARLink Online XML Technical Specification
N-8B-4, N-8B-4/A	Initial registration statement for face-amount certificate companies filed on Form N-8B-4	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
N-8F, N-8F/A	Application for deregistration made on Form N-8F	EDGARLink Online	EDGARLink Online XML Technical Specification
N-CEN, N-CEN/A	Annual Report for Registered Investment Companies	EDGAR Filing Website Online Forms	EDGAR Form N-CEN XML Technical Specification
N-CR, N-CR/A	Current Report of Money Market Fund Material Events	EDGARLink Online	EDGARLink Online XML Technical Specification
N-CSR, N-CSR/A	Certified annual shareholder report of registered management investment companies filed on Form N-CSR	EDGARLink Online	EDGARLink Online XML Technical Specification
N-CSRS, N-CSRS/A	Certified semi-annual shareholder report of registered management investment companies filed on Form N-CSR	EDGARLink Online	EDGARLink Online XML Technical Specification
N-LIQUID, N-LIQUID/A	Current Report Open-End Management Investment Company Liquidity	EDGARLink Online	EDGARLink Online XML Technical Specification
N-MFP2, N-MFP2/A	Monthly Schedule of Portfolio Holdings of Money Market Funds on Form N-MFP	N/A	EDGAR Form N-MFP2 XML Technical Specification
NPORT-EX, NPORT-EX/A	Portfolio Holdings Exhibit to Form N-PORT	EDGARLink Online	EDGARLink Online XML Technical Specification
NPORT-NP, NPORT-NP/A	Monthly Portfolio Investments Report on Form N-PORT (Non-Public)	N/A	EDGAR Form N-PORT XML Technical Specification
NPORT-P, NPORT-P/A	Monthly Portfolio Investments Report on Form N-PORT (Public)	N/A	EDGAR Form N-PORT XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
N-PX, N-PX/A	Annual Report of Proxy Voting Record filed on Form N-PX	EDGARLink Online EDGAR Filing Website Online Forms (TEST Filings Only Until July 1, 2024)	EDGARLink Online XML Technical Specification EDGAR Filing Website Online Forms (TEST Filings Only Until July 1, 2024)
N-PX CTR, N-PX CTR/A	Form N-PX Confidential Treatment Request	EDGAR Filing Website Online Forms (TEST Filings Only Until July 1, 2024)	EDGAR Form N-PX Technical Specification Document (TEST Filings Only Until July 1, 2024)
N-RN, N-RN/A	Current Report for Registered Management Investment Companies and Business Development Companies	EDGARLink Online	EDGARLink Online XML Technical Specification
NRSRO-UPD	Form NRSRO – Update of Registration for Nationally Recognized Statistical Rating Organizations	EDGARLink Online	EDGARLink Online XML Technical Specification
NRSRO-CE, NRSRO-CE/A	Form NRSRO – Annual Certification for Nationally Recognized Statistical Rating Organizations	EDGARLink Online	EDGARLink Online XML Technical Specification
NRSRO-FR, NRSRO-FR/A	Annual Financial/Other Reports for Nationally Recognized Statistical Rating Organizations, as required by Rule 17g-3 (Non-Public)	EDGARLink Online	EDGARLink Online XML Technical Specification
NRSRO-WCLS	Form NRSRO – Withdrawal from Credit Rating Class for Nationally Recognized Statistical Rating Organizations	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
NRSRO-WREG	Form NRSRO – Withdrawal from Registration as Nationally Recognized Statistical Rating Organization	EDGARLink Online	EDGARLink Online XML Technical Specification
NT 10-K, NT 10-K/A	Notice under Rule 12b25 of inability to timely file all or part of a Form 10-K, 10-KSB, or 10-KT	EDGARLink Online	EDGARLink Online XML Technical Specification
NT 10-D, NT 10-D/A	Notice under Rule 12b25 of inability to timely file all or part of a Form 10-D	EDGARLink Online	EDGARLink Online XML Technical Specification
NT 10-Q, NT 10-Q/A	Notice under Rule 12b25 of inability to timely file all or part of a form 10-Q or 10-QSB	EDGARLink Online	EDGARLink Online XML Technical Specification
NT 11-K, NT 11-K/A	Notice under Rule 12b25 of inability to timely file all or part of a form 11-K	EDGARLink Online	EDGARLink Online XML Technical Specification
NT 15D2, NT 15D2/A	Notice under Rule 12b25 of inability to timely file a special report pursuant to Section 15d-2	EDGARLink Online	EDGARLink Online XML Technical Specification
NT 20-F, NT 20-F/A	Notice under Rule 12b25 of inability to timely file all or part of an annual report of form 20-F	EDGARLink Online	EDGARLink Online XML Technical Specification
NT-NCEN, NT-NCEN/A	Notice under Exchange Act Rule 12b-25 of inability to timely file Form N-CEN	EDGARLink Online	EDGARLink Online XML Technical Specification
NT-NCSR, NTNCSR/A	Notice under Exchange Act Rule 12b-25 of inability to timely file Form N-CSR (annual or semi-annual report)	EDGARLink Online	EDGARLink Online XML Technical Specification
N-VP, N-VP/A	Notice Document for Certain Variable Contracts	EDGARLink Online	EDGARLink Online XML Technical Specification
N-VPFS, N-VPFS/A	Financial Statements for Certain Variable Contracts	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
POS 8C	Post-effective amendment filed under the 1933 Act only or under both the 1933 and 1940 Acts pursuant to Section 8(c) of the 1933 Act by closed-end investment companies (this filing cannot be submitted as a 1940 Act only filing)	EDGARLink Online	EDGARLink Online XML Technical Specification
POS AM	Post-effective amendment to a registration statement that is not immediately effective upon filing	EDGARLink Online	EDGARLink Online XML Technical Specification
POS AMI	Post-effective amendment (for filings made under the 1940 Act only)	EDGARLink Online	EDGARLink Online XML Technical Specification
POSASR	Post-effective Amendment to an automatic shelf registration statement on Form S-3ASR or Form F-3ASR	EDGARLink Online	EDGARLink Online XML Technical Specification
POS EX	Post-effective amendment filed solely to add exhibits to a registration statement	EDGARLink Online	EDGARLink Online XML Technical Specification
POS462B	Post-effective amendment to Securities Act Rule 462(b) registration statement	EDGARLink Online	EDGARLink Online XML Technical Specification
POS462C	Post-effective amendment to a registration statement filed under Rule 462(c)	EDGARLink Online	EDGARLink Online XML Technical Specification
PRE 14A	Preliminary proxy statement not related to a contested matter or merger/acquisition	EDGARLink Online	EDGARLink Online XML Technical Specification
PRE 14C	Preliminary information statement not related to a contested matter or merger/acquisition	EDGARLink Online	EDGARLink Online XML Technical Specification
PREC14A	Preliminary proxy statement in connection with contested solicitations	EDGARLink Online	EDGARLink Online XML Technical Specification
PREC14C	Preliminary information statements - contested solicitations	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
PREM14A	Preliminary proxy statement relating to a merger, acquisition, or disposition	EDGARLink Online	EDGARLink Online XML Technical Specification
PREM14C	Preliminary information statements relating to merger or acquisition	EDGARLink Online	EDGARLink Online XML Technical Specification
PREN14A	Preliminary proxy statement filed by non-management	EDGARLink Online	EDGARLink Online XML Technical Specification
PRER14A	Preliminary revised proxy soliciting materials	EDGARLink Online	EDGARLink Online XML Technical Specification
PRER14C	Preliminary revised information statements	EDGARLink Online	EDGARLink Online XML Technical Specification
PRRN14A	Revised preliminary proxy statement filed by non-management	EDGARLink Online	EDGARLink Online XML Technical Specification
PX14A6G	Notice of exempt solicitation	EDGARLink Online	EDGARLink Online XML Technical Specification
PX14A6N	Notice of exempt solicitation for the purpose of determining whether to solicit proxies, consents, or authorizations in opposition to a proposed roll-up transaction filed pursuant to Rule 14a6(g) of the Securities Exchange Act of 1934	EDGARLink Online	EDGARLink Online XML Technical Specification
QRTLYRPT, QRTLYRPT/A	Periodic Development Bank filing, submitted quarterly	EDGARLink Online	EDGARLink Online XML Technical Specification
RW	Registration Withdrawal Request	EDGARLink Online	EDGARLink Online XML Technical Specification
RW WD	Withdrawal of a Registration Withdrawal Request	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
S-1, S-1/A	General form of registration statement for all companies including face-amount certificate companies	EDGARLink Online	EDGARLink Online XML Technical Specification
S-11, S-11/A	Registration statement for securities to be issued by real estate companies	EDGARLink Online	EDGARLink Online XML Technical Specification
S-11MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-11	EDGARLink Online	EDGARLink Online XML Technical Specification
S-1MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-1	EDGARLink Online	EDGARLink Online XML Technical Specification
S-20, S-20/A	Registration statement for standardized options	EDGARLink Online	EDGARLink Online XML Technical Specification
S-3, S-3/A	Registration statement for specified transactions by certain issuers	EDGARLink Online	EDGARLink Online XML Technical Specification
S-3ASR	Automatic shelf registration statement of securities of well-known seasoned issuers	EDGARLink Online	EDGARLink Online XML Technical Specification
S-3D	Automatically effective registration statement for securities issued pursuant to dividend or interest reinvestment plans	EDGARLink Online	EDGARLink Online XML Technical Specification
S-3DPOS	Post-effective amendment to a S-3D registration statement	EDGARLink Online	EDGARLink Online XML Technical Specification
S-3MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-3	EDGARLink Online	EDGARLink Online XML Technical Specification
S-4 POS	Post-effective amendment to a S-4EF registration statement	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
S-4, S-4/A	Registration of securities issued in business combination transactions	EDGARLink Online	EDGARLink Online XML Technical Specification
S-4EF	Auto effective registration statement for securities issued in connection with the formation of a bank or savings and loan holding company in compliance with General Instruction G	EDGARLink Online	EDGARLink Online XML Technical Specification
S-4MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-4	EDGARLink Online	EDGARLink Online XML Technical Specification
S-6, S-6/A	Initial registration statement filed on Form S-6 for unit investment trusts	EDGARLink Online	EDGARLink Online XML Technical Specification
S-8	Initial registration statement for securities to be offered to employees pursuant to employee benefit plans	EDGARLink Online	EDGARLink Online XML Technical Specification
S-8 POS	Post-effective amendment to a S-8 registration statement	EDGARLink Online	EDGARLink Online XML Technical Specification
S-B, S-B/A	Registration statement for securities of foreign governments and subdivisions thereof under the Securities Act of 1933 (Schedule B)	EDGARLink Online	EDGARLink Online XML Technical Specification
S-BMEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-B	EDGARLink Online	EDGARLink Online XML Technical Specification
SBSE, SBSE/A	Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants	EDGAR Filing Website Online Forms	EDGAR SBS Entity Forms XML Technical Specification
SBSE-A, SBSE-A/A	Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered or Registering with the Commodity Futures Trading Commission as a Swap Dealer or Major Swap Participant	EDGAR Filing Website Online Forms	EDGAR SBS Entity Forms XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
SBSE-BD, SBSE-BD/A	Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered Broker-dealers	EDGAR Filing Website Online Forms	EDGAR SBS Entity Forms XML Technical Specification
SBSE-C	Certifications for Registration of Security-based Swap Dealers and Major Security-based Swap Participants	EDGAR Filing Website Online Forms	EDGAR SBS Entity Forms XML Technical Specification
SBSE-W	Request for Withdrawal from Registration as a Security-based Swap Dealer or Major Security-based Swap Participant	EDGAR Filing Website Online Forms	EDGAR SBS Entity Forms XML Technical Specification
SBSE-DISPUTE NOTICE, SBS DISPUTE NOTICE/A	Security-Based Swap Entity Valuation Dispute Notice	EDGARLink Online	EDGARLink Online XML Technical Specification
SBSE-CCO-RPT, SBSE-CCO-RPT/A	Chief Compliance Officer's Annual Compliance Report of Security-Based Swap Dealer or Major Security-Based Swap Participant pursuant to Rule 15Fk-1	EDGAR Filing Website Online Forms	EDGAR SBS Entity Forms XML Technical Specification
SC 13D, SC 13D/A	Schedule filed to report acquisition of beneficial ownership of 5% or more of a class of equity securities	EDGARLink Online	EDGARLink Online XML Technical Specification
SC 13E1, SC 13E1/A	Schedule 13-E1 statement of issuer required by Rule 13e-1	EDGARLink Online	EDGARLink Online XML Technical Specification
SC 13E3, SC 13E3/A	Schedule filed to report going private transactions	EDGARLink Online	EDGARLink Online XML Technical Specification
SC 13G, SC 13G/A	Schedule filed to report acquisition of beneficial ownership of 5% or more of a class of equity securities by passive investors and certain institutions	EDGARLink Online	EDGARLink Online XML Technical Specification
SC 14D9, SC 14D9/A	Tender offer solicitation/recommendation statements filed under Rule 14d-9	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
SC 14F1, SC 14F1/A	Statement regarding change in majority of directors pursuant to Rule 14f-1	EDGARLink Online	EDGARLink Online XML Technical Specification
SC 14N, SC 14N/A	Information filed by certain nominating shareholders (pursuant to Section 240 14n-1)	EDGARLink Online	EDGARLink Online XML Technical Specification
SC 14N-S, SC 14N-S/A	Solicitation in connection with the formation or attempted formation of a Rule 14a-11 nominating shareholder group or solicitation in connection with a Rule 14a-11 nomination	EDGARLink Online	EDGARLink Online XML Technical Specification
SC TO-C	Written communication relating to an issuer or third party tender offer	EDGARLink Online	EDGARLink Online XML Technical Specification
SC TO-I, SC TO-I/A	Issuer tender offer statement	EDGARLink Online	EDGARLink Online XML Technical Specification
SC TO-T, SC TO-T/A	Third party tender offer statement	EDGARLink Online	EDGARLink Online XML Technical Specification
SC13E4F, SC13E4F/A	Issuer tender offer statement filed pursuant to Rule 13(e)(4) by foreign issuers	EDGARLink Online	EDGARLink Online XML Technical Specification
SC14D1F, SC14D1F/A	Third party tender offer statement filed pursuant to Rule 14d-1(b) by foreign issuers	EDGARLink Online	EDGARLink Online XML Technical Specification
SC14D9C	Written communication by the subject company relating to a third party tender offer	EDGARLink Online	EDGARLink Online XML Technical Specification
SC14D9F, SC14D9F/A	Solicitation/recommendation statement pursuant to Section 14(d)(4) of the Securities Exchange Act of 1934 and Rules 14d-1(b) and 14e-2(c) by foreign issuers	EDGARLink Online	EDGARLink Online XML Technical Specification
SD, SD/A	Specialized Disclosure Report filed pursuant to Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act relating to the use of conflict minerals (Rule 13p-1)	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
SDR, SDR/A, SDR-A	Security-based swap data repository registration pursuant to the Securities Exchange Act of 1934. Application for Registration as Security-based Swap Data Repository (SDR), Interim Amendment to Application for Registration as Security-based Swap Data Repository (SDR/A), and Annual Amendment to Application for Registration as Security-based Swap Data Repository (SDR-A)	EDGAR Filing Website Online Forms	EDGAR SDR XML Technical Specification
SDR-CCO, SDR-CCO/A	Annual Compliance Report and Financial Report for a Security-based Swap Data Repository	EDGARLink Online	EDGARLink Online XML Technical Specification
SDR-W	Application for Withdrawal from Registration as Security-based Swap Data Repository	EDGAR Filing Website Online Forms	EDGAR SDR XML Technical Specification
SF-1, SF-1/A	General form of registration statement for all issuers of asset-backed securities	EDGARLink Online	EDGARLink Online XML Technical Specification
SF-1MEF	A new registration statement filed under Securities Act Rule 462(b) to add securities to a prior related effective registration statement filed on Form SF-1	EDGARLink Online	EDGARLink Online XML Technical Specification
SF-3, SF-3/A	Shelf registration statement for qualified offerings of asset-backed securities	EDGARLink Online	EDGARLink Online XML Technical Specification
SF-3MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form SF-3	EDGARLink Online	EDGARLink Online XML Technical Specification
SH-ER, SH-ER/A	Weekly Form SH Entries Report Filed by Institutional Investment Managers	EDGARLink Online	SH-ER Information Table XML Technical Specification
SH-NT, SH-NT/A	Weekly Form SH Notice Report Filed by Institutional Investment Managers	EDGARLink Online	EDGARLink Online XML Technical Specification
SP 15D2, SP 15D2/A	Special Financial Report filed under Rule 15d-2	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
SPDSCL	Specialized Disclosure	EDGARLink Online	EDGARLink Online XML Technical Specification
SUPPL	Voluntary supplemental material filed pursuant to Section 11(a) of the Securities Act of 1933 by foreign issuers	EDGARLink Online	EDGARLink Online XML Technical Specification
T-1, T-2	Note - Forms T-1 and T-2 are not filed as stand-alone submission types on the EDGAR system. They are filed as EX-25 (or EX-25/A when amended) to registration statements.		
T-3, T-3/A	Initial application for qualification of trust indentures	EDGARLink Online	EDGARLink Online XML Technical Specification
T-6, T-6/A	Application for determination of eligibility of a foreign person to act as institutional trustee filed pursuant to Section 310(a)(1) of the Trust Indenture Act of 1939	EDGARLink Online	EDGARLink Online XML Technical Specification
TA-1, TA-1/A	Application for registration as a transfer agent filed pursuant to the Securities Exchange Act of 1934	EDGAR Filing Website Online Forms	EDGAR Form TA XML Technical Specification
TA-2, TA-2/A	Annual report of transfer agent activities filed pursuant to the Securities Exchange Act of 1934	EDGAR Filing Website Online Forms	EDGAR Form TA XML Technical Specification
TA-W	Notice of withdrawal from registration as transfer agent filed pursuant to the Securities Exchange Act of 1934	EDGAR Filing Website Online Forms	EDGAR Form TA XML Technical Specification
UNDER, UNDER/A	Initial undertaking to file reports	EDGARLink Template 3	XFDL Technical Specification
X-17A-5, X-17A-5/A	Information Required of Brokers and Dealers Pursuant to Section 17 of the Securities Exchange Act of 1934 and Rules 17a-5 and 17a-12 thereunder	EDGAR Filing Website Online Forms	EDGAR Form X-17A-5 XML Technical Specification

3.2 Electronic Form Types by Act

This index will allow you to use the filing type to identify the EDGAR submission type and finally the tool or template you can use to either create or assemble the filing. Each of the tools and templates are covered in detail in separate sections of this document. The final column should only be used by filers or software developers who construct filings outside of the SEC supplied tools. Filer-Constructed Technical Specifications are available on the SEC's Public Website. Please refer to these sites to determine if your version of the tool, template, or document is correct.

Note: Tools, templates, and documents will no longer be marked with a version number relating to a software release. Some tools may be specific to submission types that remain the same through several releases, instead of being updated with each new release. Therefore each tool, template and manual will now be marked with its own version number, specific to that particular item. You can find the most current versions on the website from which the tools, templates, and manuals are downloaded. Be sure to verify that you have the current version before filing.

Issuers are advised that filings with the submission types listed below will receive a "Filing Date" identical to the EDGAR "Received Date" even if received after 5:30 P.M. Eastern time, which is different than normal filings. In addition these filings will be disseminated until 10:00 P.M. Eastern time. Normally filings received after 5:30 P.M. Eastern time will receive a filing date of the next business day and will not be disseminated until the next business day.

The following submission types will receive a filing date identical to the EDGAR "Received Date" and will be disseminated until 10:00 P.M. Eastern time: 3, 3/A, 4, 4/A, 5, 5/A, 144, 144/A, F-1MEF, F-3MEF, F-4MEF, N-14MEF, N-2MEF, POS 462B, S-11MEF, S-1MEF, S-3MEF, S-4MEF, S-BMEF.

You should submit any fee payment certification that you are making for the above-listed submission types, pursuant to Rule 3a(c), using the "CORRESP" submission type.

Electronic Form Types by Act

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Table 3-1: Securities Act Submission Types Accepted by EDGAR

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
1-A	Offering Statement under Regulation A	1-A	EDGAR Filing Website	EDGAR REG A XML Technical Specification
1-A	Pre-qualification amendment for offering statement under Regulation A	1-A/A	EDGAR Filing Website	EDGAR REG A XML Technical Specification
1-A POS	Post-qualification amendment to a 1-A offering statement	1-A POS	EDGAR Filing Website	EDGAR REG A XML Technical Specification
1-A-W	Withdrawal of offering statement under Regulation A	1-A-W	EDGARLink Online	EDGARLink Online XML Technical Specification
1-A-W	Amendment to a withdrawal of offering statement under Regulation A	1-A-W/A	EDGARLink Online	EDGARLink Online XML Technical Specification
1-K	Annual Report Pursuant to Regulation A	1-K	EDGAR Filing Website	EDGAR REG A XML Technical Specification
1-K	Amendment to Annual Report Pursuant to Regulation A	1-K/A	EDGAR Filing Website	EDGAR REG A XML Technical Specification
1-SA	Semiannual Report Pursuant to Regulation A	1-SA	EDGARLink Online	EDGARLink Online XML Technical Specification
1-SA	Amendment to Semiannual Report Pursuant to Regulation A	1-SA/A	EDGARLink Online	EDGARLink Online XML Technical Specification
1-U	Current Report pursuant to Regulation A	1-U	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
1-U	Amendment to Current Report pursuant to Regulation A	1-U/A	EDGARLink Online	EDGARLink Online XML Technical Specification
1-Z	Exit Report under Regulation A	1-Z	EDGAR Filing Website	EDGAR REG A XML Technical Specification
1-Z	Amendment to Exit Report under Regulation A	1-Z/A	EDGAR Filing Website	EDGAR REG A XML Technical Specification
1-Z-W	Withdrawal of Exit Report under Regulation A	1-Z-W	EDGARLink Online	EDGARLink Online XML Technical Specification
1-Z-W	Amendment to a withdrawal of Exit Report under Regulation A	1-Z-W/A	EDGARLink Online	EDGARLink Online XML Technical Specification
253G1	Reflects information previously omitted from the offering circular in reliance on Rule 253(b)	253G1	EDGARLink Online	EDGARLink Online XML Technical Specification
253G2	Reflects information that constitutes a substantive change from or addition to the information set forth in the last offering circular	253G2	EDGARLink Online	EDGARLink Online XML Technical Specification
253G3	Reflects information covered in both 253G1 and 253G2	253G3	EDGARLink Online	EDGARLink Online XML Technical Specification
253G4	Reflects information covered in 253G1, 253G2, or 253G3 that is not being timely filed	253G4	EDGARLink Online	EDGARLink Online XML Technical Specification
C	Offering Statement	C	EDGAR Filing Website	EDGAR Form C XML Technical Specification
C	Offering Statement Withdrawal	C-W	EDGAR Filing Website	EDGAR Form C XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
C	Amendment to Offering Statement	C/A	EDGAR Filing Website	EDGAR Form C XML Technical Specification
C	Amendment to Offering Statement Withdrawal	C/A-W	EDGAR Filing Website	EDGAR Form C XML Technical Specification
C	Progress Update	C-U	EDGAR Filing Website	EDGAR Form C XML Technical Specification
C	Progress Update Withdrawal	C-U-W	EDGAR Filing Website	EDGAR Form C XML Technical Specification
C	Annual Report	C-AR	EDGAR Filing Website	EDGAR Form C XML Technical Specification
C	Amendment to Annual Report	C-AR/A	EDGAR Filing Website	EDGAR Form C XML Technical Specification
C	Annual Report Withdrawal	C-AR-W	EDGAR Filing Website	EDGAR Form C XML Technical Specification
C	Amendment to Annual Report Withdrawal	C-AR/A-W	EDGAR Filing Website	EDGAR Form C XML Technical Specification
C	Termination of Reporting	C-TR	EDGAR Filing Website	EDGAR Form C XML Technical Specification
C	Termination of Reporting Withdrawal	C-TR-W	EDGAR Filing Website	EDGAR Form C XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
CFPORTAL	Initial application of funding portal	CFPORTAL	EDGAR Filing Website	EDGAR Form CFPORTAL XML Technical Specification
CFPORTAL	Amendment to registration, including a successor registration	CFPORTAL/A	EDGAR Filing Website	EDGAR Form CFPORTAL XML Technical Specification
CFPORTAL	Withdrawal of the funding portal's registration	CFPORTAL-W	EDGAR Filing Website	EDGAR Form CFPORTAL XML Technical Specification
D	Official notice of an offering of securities that is made without registration under the Securities Act in reliance on an exemption provided by Regulation D and Section 4a(5) under the Act	D	Online Forms	N/A
D	Amendment	D/A	Online Forms	N/A
DOS	Non-public draft offering statement under Regulation A	DOS	EDGAR Filing Website	N/A
DOS	Non-public draft pre-qualification amendment for offering statement under Regulation A	DOS/A	EDGAR Filing Website	N/A
DOS	Draft Offering Statement Letter	DOSLTR	EDGARLink Online	N/A
DRS	Draft registration statement submitted by Emerging Growth Company under Securities Act Section 6(e) or by Foreign Private Issuer under Division of Corporation Finance policy	DRS	EDGARLink Online	N/A
DRS	Amended Draft Registration Statement	DRS/A	EDGARLink Online	N/A
DRS	Correspondence Related to Draft Registration Statement	DRSLTR	EDGARLink Online	N/A

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
F-1	Registration statement for securities of certain foreign private issuers	F-1	EDGARLink Online	EDGARLink Online XML Technical Specification
F-1	Pre-effective amendment	F-1/A	EDGARLink Online	EDGARLink Online XML Technical Specification
F-1	Post-effective amendment to a registration statement that is not immediately effective upon filing	POS AM	EDGARLink Online	EDGARLink Online XML Technical Specification
F-1MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form F-1	F-1MEF	EDGARLink Online	EDGARLink Online XML Technical Specification
F-1MEF	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	EDGARLink Online	EDGARLink Online XML Technical Specification
F-3	Registration statement for specified transactions by certain foreign private issuers	F-3	EDGARLink Online	EDGARLink Online XML Technical Specification
F-3	Pre-Effective amendment	F-3/A	EDGARLink Online	EDGARLink Online XML Technical Specification
F-3	Post-effective amendment to a registration statement that is not immediately effective upon filing	POS AM	EDGARLink Online	EDGARLink Online XML Technical Specification
F-3	Automatic shelf registration statement of securities of well-known seasoned issuers	F-3ASR	EDGARLink Online	EDGARLink Online XML Technical Specification
F-3	Post-effective Amendment to an automatic shelf registration statement on Form S-3ASR or Form F-3ASR	POSASR	EDGARLink Online	EDGARLink Online XML Technical Specification
F-3	Registration statement for dividend or interest reinvestment plan securities of foreign private issuers	F-3D	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
F-3	Post-Effective amendment to a F-3D registration	F-3DPOS	EDGARLink Online	EDGARLink Online XML Technical Specification
F-3MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form F-3	F-3MEF	EDGARLink Online	EDGARLink Online XML Technical Specification
F-3MEF	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	EDGARLink Online	EDGARLink Online XML Technical Specification
F-4	Registration statement for securities issued by foreign private issuers in certain business combination transactions	F-4	EDGARLink Online	EDGARLink Online XML Technical Specification
F-4	Pre-effective amendment	F-4/A	EDGARLink Online	EDGARLink Online XML Technical Specification
F-4	Post-effective amendment to a registration statement that is not immediately effective upon filing	POS AM	EDGARLink Online	EDGARLink Online XML Technical Specification
F-4	Auto effective registration statement for securities by certain foreign private issuers in connection with certain business combination transactions	F-4EF	EDGARLink Online	EDGARLink Online XML Technical Specification
F-4	Post-effective amendment to a F-4EF registration	F-4 POS	EDGARLink Online	EDGARLink Online XML Technical Specification
F-4MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form F-4	F-4MEF	EDGARLink Online	EDGARLink Online XML Technical Specification
F-4MEF	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	EDGARLink Online	EDGARLink Online XML Technical Specification
F-6	Registration statement for American Depositary Receipts representing securities of certain foreign private issuers	F-6	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
F-6	Pre-effective amendment	F-6/A	EDGARLink Online	EDGARLink Online XML Technical Specification
F-6	Post-effective amendment to a registration statement that is not immediately effective upon filing	POS AM	EDGARLink Online	EDGARLink Online XML Technical Specification
F-6	Auto effective registration statement for American Depositary Receipts representing securities of certain foreign private issuers	F 6EF	EDGARLink Online	EDGARLink Online XML Technical Specification
F-6	Post-effective amendment to a F-6EF registration	F-6 POS	EDGARLink Online	EDGARLink Online XML Technical Specification
F-7	Registration statement for securities of certain Canadian issuers offered for cash upon the exercise of rights granted to existing security holders under the Securities Act of 1933	F-7	EDGARLink Online	EDGARLink Online XML Technical Specification
F-7	Pre-effective amendment	F-7/A	EDGARLink Online	EDGARLink Online XML Technical Specification
F-7	Post-effective amendment to a F-7 registration	F-7 POS	EDGARLink Online	EDGARLink Online XML Technical Specification
F-8	Registration statement for securities of certain Canadian issuers to be issued in exchange offers or a business combination under the Securities Act of 1933	F-8	EDGARLink Online	EDGARLink Online XML Technical Specification
F-8	Pre-effective amendment	F-8/A	EDGARLink Online	EDGARLink Online XML Technical Specification
F-8	Post-effective amendment to a F-8 registration	F-8 POS	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
F-10	Registration statement for securities of certain Canadian issuers under the Securities Act of 1933	F-10	EDGARLink Online	EDGARLink Online XML Technical Specification
F-10	Pre-effective amendment	F-10/A	EDGARLink Online	EDGARLink Online XML Technical Specification
F-10	Auto effective registration statement for securities of certain Canadian issuers under the Securities Act of 1933	F-10EF	EDGARLink Online	EDGARLink Online XML Technical Specification
F-10	Post-effective amendment to a F10EF registration	F-10POS	EDGARLink Online	EDGARLink Online XML Technical Specification
F-80	Registration of securities of certain Canadian issuers to be issued in exchange offers or a business combination under the Securities Act of 1933	F-80	EDGARLink Online	EDGARLink Online XML Technical Specification
F-80	Pre-effective amendment	F-80/A	EDGARLink Online	EDGARLink Online XML Technical Specification
S-1	General form of registration statement for all companies including face-amount certificate companies	S-1	EDGARLink Online	EDGARLink Online XML Technical Specification
S-1	Pre-effective amendment	S-1/A	EDGARLink Online	EDGARLink Online XML Technical Specification
S-1	Post-effective amendment to a registration statement that is not immediately effective upon filing	POS AM	EDGARLink Online	EDGARLink Online XML Technical Specification
S-1MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-1	S-1MEF	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
S-1MEF	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	EDGARLink Online	EDGARLink Online XML Technical Specification
S-3	Registration statement for specified transactions by certain issuers	S-3	EDGARLink Online	EDGARLink Online XML Technical Specification
S-3	Pre-effective amendment	S-3/A	EDGARLink Online	EDGARLink Online XML Technical Specification
S-3	Post-effective amendment to a registration statement that is not immediately effective upon filing	POS AM	EDGARLink Online	EDGARLink Online XML Technical Specification
S-3	Automatic shelf registration statement of securities of well-known seasoned issuers	S-3ASR	EDGARLink Online	EDGARLink Online XML Technical Specification
S-3	Post-effective Amendment to an automatic shelf registration statement on Form S-3ASR or Form F-3ASR	POSASR	EDGARLink Online	EDGARLink Online XML Technical Specification
S-3	Automatically effective registration statement for securities issued pursuant to dividend or interest reinvestment plans	S-3D	EDGARLink Online	EDGARLink Online XML Technical Specification
S-3	Post-effective amendment to a S-3D registration statement	S-3DPOS	EDGARLink Online	EDGARLink Online XML Technical Specification
S-3MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-3	S-3MEF	EDGARLink Online	EDGARLink Online XML Technical Specification
S-3MEF	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	EDGARLink Online	EDGARLink Online XML Technical Specification
S-4	Registration of securities issued in business combination transactions	S-4	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
S-4	Pre-effective amendment	S-4/A	EDGARLink Online	EDGARLink Online XML Technical Specification
S-4	Post-effective amendment to a registration statement that is not immediately effective upon filing	POS AM	EDGARLink Online	EDGARLink Online XML Technical Specification
S-4	Auto effective registration statement for securities issued in connection with the formation of a bank or savings and loan holding company in compliance with General Instruction G	S-4EF	EDGARLink Online	EDGARLink Online XML Technical Specification
S-4	Post-effective amendment to a S-4EF registration statement	S-4 POS	EDGARLink Online	EDGARLink Online XML Technical Specification
S-4MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-4	S-4MEF	EDGARLink Online	EDGARLink Online XML Technical Specification
S-4MEF	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	EDGARLink Online	EDGARLink Online XML Technical Specification
S-8	Initial registration statement for securities to be offered to employees pursuant to employee benefit plans	S-8	EDGARLink Online	EDGARLink Online XML Technical Specification
S-8	Post-effective amendment to a S-8 registration statement	S-8 POS	EDGARLink Online	EDGARLink Online XML Technical Specification
S-11	Registration statement for securities to be issued by real estate companies	S-11	EDGARLink Online	EDGARLink Online XML Technical Specification
S-11	Pre-effective amendment	S-11/A	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
S-11	Post-effective amendment to a registration statement that is not immediately effective upon filing	POS AM	EDGARLink Online	EDGARLink Online XML Technical Specification
S-11MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-11	S-11MEF	EDGARLink Online	EDGARLink Online XML Technical Specification
S-11MEF	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	EDGARLink Online	EDGARLink Online XML Technical Specification
S-20	Registration statement for standardized options	S-20	EDGARLink Online	EDGARLink Online XML Technical Specification
S-20	Pre-effective amendment	S-20/A	EDGARLink Online	EDGARLink Online XML Technical Specification
S-20	Post-effective amendment to a registration statement that is not immediately effective upon filing	POS AM	EDGARLink Online	EDGARLink Online XML Technical Specification
S-B	Registration statement for securities of foreign governments and subdivisions thereof under the Securities Act of 1933 (Schedule B)	S-B	EDGARLink Online	EDGARLink Online XML Technical Specification
S-B	Pre-effective amendment	S-B/A	EDGARLink Online	EDGARLink Online XML Technical Specification
S-B	Post-effective amendment to a registration statement that is not immediately effective upon filing	POS AM	EDGARLink Online	EDGARLink Online XML Technical Specification
S-BMEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-B	S-BMEF	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
S-BMEF	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	EDGARLink Online	EDGARLink Online XML Technical Specification
POS462B	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	EDGARLink Online	EDGARLink Online XML Technical Specification
POS462C	Post-effective amendment to a registration statement filed under Rule 462(c)	POS462C	EDGARLink Online	EDGARLink Online XML Technical Specification
POS AM	Post-effective amendment to a registration statement that is not immediately effective upon filing	POS AM	EDGARLink Online	EDGARLink Online XML Technical Specification
POS EX	Post-effective amendment filed solely to add exhibits to a registration statement	POS EX	EDGARLink Online	EDGARLink Online XML Technical Specification
SF-1	General form of registration statement for all issuers of asset-backed securities	SF-1	EDGARLink Online	EDGARLink Online XML Technical Specification
SF-1	Pre-effective amendment to an SF-1 registration statement	SF-1/A	EDGARLink Online	EDGARLink Online XML Technical Specification
SF-1	Post-effective amendment to a registration statement that is not immediately effective upon filing	POS AM	EDGARLink Online	EDGARLink Online XML Technical Specification
SF-1MEF	A new registration statement filed under Securities Act Rule 462(b) to add securities to a prior related effective registration statement filed on Form SF-1	SF-1MEF	EDGARLink Online	EDGARLink Online XML Technical Specification
SF-3	Shelf registration statement for qualified offerings of asset-backed securities	SF-3	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
SF-3	Pre-effective amendment to an SF-3 registration statement	SF-3/A	EDGARLink Online	EDGARLink Online XML Technical Specification
SF-3	Post-effective amendment to a registration statement that is not immediately effective upon filing	POS AM	EDGARLink Online	EDGARLink Online XML Technical Specification
SF-3MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form SF-3	SF-3MEF	EDGARLink Online	EDGARLink Online XML Technical Specification

Prospectus Filed Pursuant to Rule 424

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
424A	Prospectus filed pursuant to Rule 424(a)	EDGARLink Online	EDGARLink Online XML Technical Specification
424B1	Prospectus filed pursuant to Rule 424(b)(1)	EDGARLink Online	EDGARLink Online XML Technical Specification
424B2	Prospectus filed pursuant to Rule 424(b)(2)	EDGARLink Online	EDGARLink Online XML Technical Specification
424B3	Prospectus filed pursuant to Rule 424(b)(3)	EDGARLink Online	EDGARLink Online XML Technical Specification
424B4	Prospectus filed pursuant to Rule 424(b)(4)	EDGARLink Online	EDGARLink Online XML Technical Specification
424B5	Prospectus filed pursuant to Rule 424(b)(5)	EDGARLink Online	EDGARLink Online XML Technical Specification
424B7	Prospectus filed pursuant to Rule 424(b)(7)	EDGARLink Online	EDGARLink Online XML Technical Specification
424B8	Prospectus filed pursuant to Rule 424(b)(8)	EDGARLink Online	EDGARLink Online XML Technical Specification
424H	Preliminary Prospectus filed pursuant to Rule 424(h)	EDGARLink Online	EDGARLink Online XML Technical Specification
424H/A	Amendment to Preliminary Prospectus filed pursuant to Rule 424(h)	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
424I	Prospectus filed pursuant to Rule 424(i)(1)	EDGARLink Online	EDGARLink Online XML Technical Specification

Free Writing Prospectus

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
FWP	Filing under Securities Act Rules 163/433 of free writing prospectuses	EDGARLink Online	EDGARLink Online XML Technical Specification

Certification by an exchange approving securities for listing

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
CERT	Certification by an exchange approving securities for listing	CERT	EDGARLink Online	N/A

Filings Pursuant to the Trust Indenture Act

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
305B2	Application for designation of a new trustee under the Trust Indenture Act	305B2	EDGARLink Online	EDGARLink Online XML Technical Specification
305B2	Amendment	305B2/A	EDGARLink Online	EDGARLink Online XML Technical Specification
T-3	Initial application for qualification of trust indentures	T-3	EDGARLink Online	EDGARLink Online XML Technical Specification
T-3	Pre-effective amendment	T-3/A	EDGARLink Online	EDGARLink Online XML Technical Specification
T-6	Application for determination of eligibility of a foreign person to act as institutional trustee filed pursuant to Section 310(a)(1) of the Trust Indenture Act of 1939	T-6	EDGARLink Online	EDGARLink Online XML Technical Specification
T-6	Pre-effective amendment	T-6/A	EDGARLink Online	EDGARLink Online XML Technical Specification

Note: Forms T-1 and T-2 are not filed as stand-alone submission types on the EDGAR system. They are filed as EX-25 (or EX-25/A when amended) to registration statements.

Filings Pursuant to Rule 144

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
144	Notice for proposed sale of securities under Rule 144 where the issuing company is subject to the reporting requirements of Section 13 or 15(d) of the Exchange Act	144	Online Forms	EDGAR Form 144 XML Technical Specification
144	Amendment to Form 144	144/A	Online Forms	EDGAR Form 144 XML Technical Specification

Miscellaneous Filings

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
APP WD	Withdrawal of an application for exemptive or other relief from the federal securities laws	APP WD	EDGARLink Online	EDGARLink Online XML Technical Specification
APP WD	Amendment to Form APP WD	APP WD/A	EDGARLink Online	EDGARLink Online XML Technical Specification
DEL AM	Separately filed delaying amendment under Securities Act Rule 473 to delay effectiveness of a 1933 Act registration statement	DEL AM	EDGARLink Online	EDGARLink Online XML Technical Specification
UNDER	Initial undertaking to file reports	UNDER	EDGARLink Online	EDGARLink Online XML Technical Specification
UNDER	Amendment	UNDER/A	EDGARLink Online	EDGARLink Online XML Technical Specification
SUPPL	Voluntary supplemental material filed pursuant to Section 11(a) of the Securities Act of 1933 by foreign issuers	SUPPL	EDGARLink Online	EDGARLink Online XML Technical Specification
RW	Registration Withdrawal Request	RW	EDGARLink Online	EDGARLink Online XML Technical Specification
RW WD	Withdrawal of a Registration Withdrawal Request	RW WD	EDGARLink Online	EDGARLink Online XML Technical Specification
AW	Withdrawal of amendment to a registration statement filed under the Securities Act	AW	EDGARLink Online	Specification EDGARLink Online XML Technical Specification
AW WD	Withdrawal of a request for withdrawal of an amendment to a registration statement	AW WD	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
425	Filing under Securities Act Rule 425 of certain prospectuses and communications in connection with business combination transactions **Note:** Form 425 can be filed as part of Form 8-K. For filers subject to 8-K filing requirements, we recommend the use of the 8-K combined form type as the easiest method for fulfilling your filing requirement for both forms	425	EDGARLink Online	EDGARLink Online XML Technical Specification
F-X	For appointment of agent for service of process by issuers registering securities (if filed on Form F-8, F-9, F-10 or F-80, or registering securities or filing periodic reports on Form 40-F, or by any person filing certain tender offer documents, or by any person acting as trustee with respect to securities registered on form F-7, F-8, F-9 or F-10	F-X	EDGARLink Online	EDGARLink Online XML Technical Specification
F-X	Amendment	F-X/A	EDGARLink Online	EDGARLink Online XML Technical Specification
F-N	Notification of the appointment of an agent for service by certain foreign institutions	F-N	EDGARLink Online	EDGARLink Online XML Technical Specification
F-N	Amendment	F-N/A	EDGARLink Online	EDGARLink Online XML Technical Specification
SPDSCL	Specialized Disclosure	SPDSCL	EDGARLink Online	EDGARLink Online XML Technical Specification

Table 3-2: Securities Exchange Act - Proxy Materials and Information Statements Filed Pursuant to Section 14 Submission Types Accepted by EDGAR

Preliminary Proxy Soliciting Materials

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
PREM14A	Preliminary proxy statement relating to a merger, acquisition, or disposition	EDGARLink Online	EDGARLink Online XML Technical Specification
PREC14A	Preliminary proxy statement in connection with contested solicitations	EDGARLink Online	EDGARLink Online XML Technical Specification
PREN14A	Preliminary proxy statement filed by non-management	EDGARLink Online	EDGARLink Online XML Technical Specification
PRE 14A	Preliminary proxy statement not related to a contested matter or merger/acquisition	EDGARLink Online	EDGARLink Online XML Technical Specification

Preliminary Information Statements

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
PREM14C	Preliminary information statements relating to merger or acquisition	EDGARLink Online	EDGARLink Online XML Technical Specification
PREC14C	Preliminary information statements – contested solicitations	EDGARLink Online	EDGARLink Online XML Technical Specification
PRE 14C	Preliminary information statement not related to a contested matter or merger/acquisition	EDGARLink Online	EDGARLink Online XML Technical Specification

Revised Preliminary Materials

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
PRER14A	Preliminary revised proxy soliciting materials	EDGARLink Online	EDGARLink Online XML Technical Specification
PRRN14A	Revised preliminary proxy statement filed by non-management	EDGARLink Online	EDGARLink Online XML Technical Specification
PRER14C	Preliminary revised information statements	EDGARLink Online	EDGARLink Online XML Technical Specification

Definitive Materials (Proxy Materials)

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
DEFM14A	Definitive proxy statement relating to a merger, acquisition, or disposition	EDGARLink Online	EDGARLink Online XML Technical Specification
DEFC14A	Definitive proxy statement in connection with contested solicitations	EDGARLink Online	EDGARLink Online XML Technical Specification
DEFN14A	Definitive proxy statement filed by non-management	EDGARLink Online	EDGARLink Online XML Technical Specification
DFRN14A	Revised definitive proxy statement filed by non-management	EDGARLink Online	EDGARLink Online XML Technical Specification
DEFR14A	Definitive revised proxy soliciting materials	EDGARLink Online	EDGARLink Online XML Technical Specification
DEFA14A	Definitive additional proxy soliciting materials including Rule 14(a)(12) material **Note:** Submission type DEFA14A can be filed as part of Form 8-K. For filers subject to 8-K filing requirements, we recommend the use of the 8-K combined form type as the easiest method for fulfilling your filing requirement for both forms	EDGARLink Online	EDGARLink Online XML Technical Specification
DFAN14A	Definitive additional proxy soliciting materials filed by non-management including Rule 14(a)(12) material **Note:** Submission type DFAN14A can be filed as part of Form 8-K. For filers subject to 8-K filing requirements, we recommend the use of the 8-K combined form type as the easiest method for fulfilling your filing requirement for both forms	EDGARLink Online	EDGARLink Online XML Technical Specification
DEF 14A	Definitive proxy statements	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
PX14A6G	Notice of exempt solicitation	EDGARLink Online	EDGARLink Online XML Technical Specification
PX14A6N	Notice of exempt solicitation for the purpose of determining whether to solicit proxies, consents, or authorizations in opposition to a proposed roll-up transaction filed pursuant to Rule 14a6(g) of the Securities Exchange Act of 1934	EDGARLink Online	EDGARLink Online XML Technical Specification

Definitive Materials (Information Statements)

Submission Type	Description	Tool/ Template Number	Filer-Constructed Form Spec.
DEFM14C	Definitive information statement relating to merger or acquisition	EDGARLink Online	EDGARLink Online XML Technical Specification
DEFC14C	Definitive information statement – contested solicitations	EDGARLink Online	EDGARLink Online XML Technical Specification
DEF 14C	Definitive information statements	EDGARLink Online	EDGARLink Online XML Technical Specification
DEFA14C	Definitive additional information statement materials including Rule 14(a)(12) material	EDGARLink Online	EDGARLink Online XML Technical Specification
DEFR14C	Definitive revised information statement materials	EDGARLink Online	EDGARLink Online XML Technical Specification

Table 3-3: Securities Exchange Act – Registration and Report Submission Types Accepted by EDGAR

Registration Statements

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
8-A	Form for the registration / listing of a class of securities on a national securities exchange pursuant to Section 12(b)	8-A12B	EDGARLink Online	EDGARLink Online XML Technical Specification
8-A	Amendment	8-A12B/A	EDGARLink Online	EDGARLink Online XML Technical Specification
8-A	Form for registration of a class of securities pursuant to Section 12(g)	8-A12G	EDGARLink Online	EDGARLink Online XML Technical Specification
8-A	Amendment	8-A12G/A	EDGARLink Online	EDGARLink Online XML Technical Specification
10	Initial general form for registration of a class of securities pursuant to Section 12(b)	10-12B	EDGARLink Online	EDGARLink Online XML Technical Specification
10	Amendment	10-12B/A	EDGARLink Online	EDGARLink Online XML Technical Specification
10	Initial general form for registration of a class of securities pursuant to Section 12(g)	10-12G	EDGARLink Online	EDGARLink Online XML Technical Specification
10	Amendment	10-12G/A	EDGARLink Online	EDGARLink Online XML Technical Specification
13H	Large Trader Registration Information Required of Large Traders Pursuant to the Securities Exchange Act of 1934 and Rule 13h-1 Thereunder	13H	EDGAR Filing Website Online Forms	N/A

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
13H	Amended Filing	13H-Q	EDGAR Filing Website Online Forms	N/A
13H	Annual Filing	13H-A	EDGAR Filing Website Online Forms	N/A
13H	Inactive Status	13H-I	EDGAR Filing Website Online Forms	N/A
13H	Reactivated Status	13H-R	EDGAR Filing Website Online Forms	N/A
13H	Termination Filing	13H-T	EDGAR Filing Website Online Forms	N/A
20-F	Form for initial registration of a class of securities of foreign private issuers pursuant to Section 12(b)	20FR12B	EDGARLink Online	EDGARLink Online XML Technical Specification
20-F	Amendment	20FR12B/A	EDGARLink Online	EDGARLink Online XML Technical Specification
20-F	Form for initial registration of a class of securities of foreign private issuers pursuant to Section 12(g)	20FR12G	EDGARLink Online	EDGARLink Online XML Technical Specification
20-F	Amendment	20FR12G/A	EDGARLink Online	EDGARLink Online XML Technical Specification
40-F	Registration of a class of securities of certain Canadian issuers pursuant to Section 12(b) of the 1934 Act	40FR12B	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
40-F	Amendment	40FR12B/A	EDGARLink Online	EDGARLink Online XML Technical Specification
40-F	Registration of a class of securities of certain Canadian issuers pursuant to Section 12(g) of the 1934 Act	40FR12G	EDGARLink Online	EDGARLink Online XML Technical Specification
40-F	Amendment	40FR12G/A	EDGARLink Online	EDGARLink Online XML Technical Specification
18	Form for initial registration of securities of foreign governments or political subdivisions pursuant to Section 12(b)	18-12B	EDGARLink Online	EDGARLink Online XML Technical Specification
18	Amendment	18-12B/A	EDGARLink Online	EDGARLink Online XML Technical Specification
18	Form for initial registration of securities of foreign governments or political subdivisions thereof pursuant to Section 12(g)	18-12G	EDGARLink Online	EDGARLink Online XML Technical Specification
18	Amendment	18- 12G/A	EDGARLink Online	EDGARLink Online XML Technical Specification
MA	Application for Municipal Advisor Registration	MA	EDGAR Filing Website Online Forms	EDGAR Form MA XML Technical Specification
MA	Annual Update of Municipal Advisor Registration	MA-A	EDGAR Filing Website Online Forms	EDGAR Form MA XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
MA	Amendment of a Prior Application for Registration	MA/A	EDGAR Filing Website Online Forms	EDGAR Form MA XML Technical Specification
MA-I	Information Regarding Natural Persons Who Engage in Municipal Advisory Activities	MA-I	EDGAR Filing Website Online Forms	EDGAR Form MA XML Technical Specification
MA-I	Amendment of a previously submitted Form MA-I	MA-I/A	EDGAR Filing Website Online Forms	EDGAR Form MA XML Technical Specification
MA-W	Notice of Withdrawal from Registration as a Municipal Advisor	MA-W	EDGAR Filing Website Online Forms	EDGAR Form MA XML Technical Specification
See Rules 15Fb1-1 through 15Fb6-2	Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants	SBSE	EDGAR Filing Website Online Forms	EDGAR SBS Entity Forms XML Technical Specification
See Rules 15Fb1-1 through 15Fb6-2	Amendment to an Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants	SBSE/A	EDGAR Filing Website Online Forms	EDGAR SBS Entity Forms XML Technical Specification
See Rules 15Fb1-1 through 15Fb6-2	Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered or Registering with the Commodity Futures Trading Commission as a Swap Dealer or Major Swap Participant	SBSE-A	EDGAR Filing Website Online Forms	EDGAR SBS Entity Forms XML Technical Specification
See Rules 15Fb1-1 through 15Fb6-2	Amendment to an Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered or Registering with the Commodity Futures Trading Commission as a Swap Dealer or Major Swap Participant	SBSE-A/A	EDGAR Filing Website Online Forms	EDGAR SBS Entity Forms XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
See Rules 15Fb1-1 through 15Fb6-2	Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered Broker-dealers	SBSE-BD	EDGAR Filing Website Online Forms	EDGAR SBS Entity Forms XML Technical Specification
See Rules 15Fb1-1 through 15Fb6-2	Amendment to an Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered Broker-dealers	SBSE-BD/A	EDGAR Filing Website Online Forms	EDGAR SBS Entity Forms XML Technical Specification
See Rules 15Fb1-1 through 15Fb6-2	Certifications for Registration of Security-based Swap Dealers and Major Security-based Swap Participants	SBSE-C	EDGAR Filing Website Online Forms	EDGAR SBS Entity Forms XML Technical Specification
See Rules 15Fb1-1 through 15Fb6-2	Request for Withdrawal from Registration as a Security-based Swap Dealer or Major Security-based Swap Participant	SBSE-W	EDGAR Filing Website Online Forms	EDGAR SBS Entity Forms XML Technical Specification
Exchange Act Rule 15Fi-3(c)	Security-Based Swap Entity Valuation Dispute Notice	SBS DISPUTE NOTICE	EDGARLink Online	EDGARLink Online XML Technical Specification
Exchange Act Rule 15Fi-3(c)	Amendment to a Security-Based Swap Entity Valuation Dispute Notice	SBS DISPUTE NOTICE/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Exchange Act Rule 15Fk-1	Chief Compliance Officer's Annual Compliance Report of Security-Based Swap Dealer or Major Security-Based Swap Participant pursuant to Rule 15Fk-1	SBSE-CCO-RPT	EDGAR Filing Website Online Forms	EDGAR SBS Entity Forms XML Technical Specification
Exchange Act Rule 15Fk-1	Amendment to Chief Compliance Officer's Annual Compliance Report of Security-Based Swap Dealer or Major Security-Based Swap Participant pursuant to Rule 15Fk-1	SBSE-CCO-RPT/A	EDGAR Filing Website Online Forms	EDGAR SBS Entity Forms XML Technical Specification
SDR	Application for Registration as Security-based Swap Data Repository	SDR	EDGAR Filing Website Online Forms	EDGAR SDR XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
SDR	Interim Amendment to Application for Registration as Security-based Swap Data Repository	SDR/A	EDGAR Filing Website Online Forms	EDGAR SDR XML Technical Specification
SDR	Annual Amendment to Application for Registration as Security-based Swap Data Repository	SDR-A	EDGAR Filing Website Online Forms	EDGAR SDR XML Technical Specification
SDR-W	Application for Withdrawal from Registration as Security-based Swap Data Repository	SDR-W	EDGAR Filing Website Online Forms	EDGAR SDR XML Technical Specification

Annual, Quarterly, and Periodic Reports

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
ABS-EE	Form for Submission of Electronic Exhibits in asset-backed securities offerings	ABS-EE	EDGARLink Online	EDGARLink Online XML Technical Specification, EDGAR ABS XML Technical Specification
ABS-EE	Amendment to Form for Submission of Electronic Exhibits in asset-backed securities offerings	ABS-EE/A	EDGARLink Online	EDGARLink Online XML Technical Specification, EDGAR ABS XML Technical Specification
ARS	Annual report to security holders	ARS	EDGARLink Online	EDGARLink Online XML Technical Specification
ARS	Amendment **Note**: Use this submission type when furnishing the annual report to security holders for the information of the Commission pursuant to Rule 14a-3(c) or Rule 14c-3(b). Portions of the annual report to security holders filed with the Commission as part of a registration statement or periodic report should be filed as Exhibit 13, as provided by Item 601 of Regulation S-K and S-B.	ARS/A	EDGARLink Online	EDGARLink Online XML Technical Specification
IRANNOTICE	Notice of disclosure filed in Exchange Act quarterly and annual reports pursuant to Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Exchange Act	IRANNOTICE	EDGARLink Online	EDGARLink Online XML Technical Specification
SD	Specialized Disclosure Report filed pursuant to Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act relating to the use of conflict minerals (Rule 13p-1)	SD	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
SD	Amendment	SD/A	EDGARLink Online	EDGARLink Online XML Technical Specification
SDR-CCO	Annual Compliance Report and Financial Report for a Security-based Swap Data Repository	SDR-CCO	EDGARLink Online	EDGARLink Online XML Technical Specification
SDR-CCO	Amendment to Annual Compliance Report and Financial Report for a Security-based Swap Data Repository	SDR-CCO/A	EDGARLink Online	EDGARLink Online XML Technical Specification
X-17A-5	Annual Reports for a Broker-dealer pursuant to Section 17 of the Securities Exchange Act of 1934 and Rules 17a-5 and 17a-12 thereunder	X-17A-5	EDGAR Filing Website Online Forms	EDGAR Form X-17A-5 XML Technical Specification
X-17A-5	Amendment to Annual Reports for a Broker-dealer pursuant to Section 17 of the Securities Exchange Act of 1934 and Rules 17a-5 and 17a-12 thereunder	X-17A-5/A	EDGAR Filing Website Online Forms	EDGAR Form X-17A-5 XML Technical Specification
6-K	Current report of foreign issuer pursuant to Rules 13a-16 and 15d-16	6-K	EDGARLink Online	EDGARLink Online XML Technical Specification
6-K	Amendments	6-K/A	EDGARLink Online	EDGARLink Online XML Technical Specification
10-Q	Quarterly report pursuant to Sections 13 or 15(d)	10-Q	EDGARLink Online	EDGARLink Online XML Technical Specification
10-Q	Amendment	10-Q/A	EDGARLink Online	EDGARLink Online XML Technical Specification
10-Q	Transition report pursuant to Rule 13a-10 or 15d-10	10-QT	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
10-K	Annual report pursuant to Section 13 and 15(d)	10-K	EDGARLink Online	EDGARLink Online XML Technical Specification
10-K	Amendment	10-K/A	EDGARLink Online	EDGARLink Online XML Technical Specification
10-K	Transition report pursuant to Rule 13a-10 or 15d-10	10-KT	EDGARLink Online	EDGARLink Online XML Technical Specification
10-K	Amendment	10-KT/A	EDGARLink Online	EDGARLink Online XML Technical Specification
10-D	Periodic distribution reports by asset-backed issuers pursuant to Rule 13a-17 or 15d-17	10-D	EDGARLink Online	EDGARLink Online XML Technical Specification
10-D	Amendment	10-D/A	EDGARLink Online	EDGARLink Online XML Technical Specification
8-K	Current report filing	8-K	EDGARLink Online	EDGARLink Online XML Technical Specification
8-K	Amendment	8-K/A	EDGARLink Online	EDGARLink Online XML Technical Specification
8-K	Notification that a class of securities of successor issuer is deemed to be registered pursuant to Section 12(b)	8-K12B	EDGARLink Online	EDGARLink Online XML Technical Specification
8-K	Amendment	8-K12B/A	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
8-K	Notification that a class of securities of successor issuer is deemed to be registered pursuant to Section 12(g)	8-K12G3	EDGARLink Online	EDGARLink Online XML Technical Specification
8-K	Amendment	8-K12G3/A	EDGARLink Online	EDGARLink Online XML Technical Specification
8-K	Notification of assumption of duty to report by successor issue under Section 15(d)	8-K15D5	EDGARLink Online	EDGARLink Online XML Technical Specification
8-K	Amendment	8-K15D5/A	EDGARLink Online	EDGARLink Online XML Technical Specification
11-K	Annual report of employee stock purchase, savings and similar plans	11-K	EDGARLink Online	EDGARLink Online XML Technical Specification
11-K	Amendment	11-K/A	EDGARLink Online	EDGARLink Online XML Technical Specification
11-K	Transition report pursuant to rule 13a-10 or 15d-10	11-KT	EDGARLink Online	EDGARLink Online XML Technical Specification
11-K	Amendment	11-KT/A	EDGARLink Online	EDGARLink Online XML Technical Specification
18-K	Annual report for foreign governments and political subdivisions	18-K	EDGARLink Online	EDGARLink Online XML Technical Specification
18-K	Amendment	18-K/A	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
20-F	Annual and transition report of foreign private issuers pursuant to Section 13 or 15(d)	20-F	EDGARLink Online	EDGARLink Online XML Technical Specification
20-F	Amendment	20-F/A	EDGARLink Online	EDGARLink Online XML Technical Specification
40-F	Annual report filed by certain Canadian issuers pursuant to Section 15(d) and Rule 15d-4	40-F	EDGARLink Online	EDGARLink Online XML Technical Specification
40-F	Amendment	40-F/A	EDGARLink Online	EDGARLink Online XML Technical Specification
12b-25	Notice under Rule 12b25 of inability to timely file all or part of a form 10-Q or 10-QSB	NT 10-Q	EDGARLink Online	EDGARLink Online XML Technical Specification
12b-25	Amendment	NT 10-Q/A	EDGARLink Online	EDGARLink Online XML Technical Specification
12b-25	Notice under Rule 12b25 of inability to timely file all or part of a form 10-K, 10-KSB, or 10-KT	NT 10-K	EDGARLink Online	EDGARLink Online XML Technical Specification
12b-25	Amendment	NT 10-K/A	EDGARLink Online	EDGARLink Online XML Technical Specification
12b-25	Notice under Rule 12b25 of inability to timely file all or part of a Form 10-D	NT 10-D	EDGARLink Online	EDGARLink Online XML Technical Specification
12b-25	Amendment	NT 10-D/A	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
12b-25	Notice under Rule 12b25 of inability to timely file all or part of a form 11-K	NT 11-K	EDGARLink Online	EDGARLink Online XML Technical Specification
12b-25	Amendment	NT 11-K/A	EDGARLink Online	EDGARLink Online XML Technical Specification
12b-25	Notice under Rule 12b25 of inability to timely file a special report pursuant to Section 15d-2	NT 15D2	EDGARLink Online	EDGARLink Online XML Technical Specification
12b-25	Amendment	NT 15D2/A	EDGARLink Online	EDGARLink Online XML Technical Specification
12b-25	Notice under Rule 12b25 of inability to timely file all or part of an annual report of form 20-F	NT 20-F	EDGARLink Online	EDGARLink Online XML Technical Specification
12b-25	Amendment	NT 20-F/A	EDGARLink Online	EDGARLink Online XML Technical Specification
12b-25	Notice under Exchange Act Rule 12b-25 of inability to timely file Form N-CEN	NT-NCEN	EDGARLink Online	EDGARLink Online XML Technical Specification
12b-25	Amendment	NT-NCEN/A	EDGARLink Online	EDGARLink Online XML Technical Specification
15	Notice of termination of registration of a class of securities under Section 12(b) and 12(g)	15-12G	EDGARLink Online	EDGARLink Online XML Technical Specification
15	Amendment	15-15G/A	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
15	Notice of suspension of duty to file reports pursuant to Section 13 and 15(d) of the Act	15-15D	EDGARLink Online	EDGARLink Online XML Technical Specification
15	Amendment	15-15D/A	EDGARLink Online	EDGARLink Online XML Technical Specification
See Rule 15d-2	Special Financial Report filed under Rule 15d-2	SP 15D2	EDGARLink Online	EDGARLink Online XML Technical Specification
See Rule 15d-2	Amendment	SP 15D2/A	EDGARLink Online	EDGARLink Online XML Technical Specification
15F	Notice of termination of a foreign private issuer's registration of a class of securities under Section 12(b)	15F-12B	EDGARLink Online	EDGARLink Online XML Technical Specification
15F	Amendment	15F-12B/A	EDGARLink Online	EDGARLink Online XML Technical Specification
15F	Notice of termination of a foreign private issuer's registration of a class of securities under Section 12(g)	15F-12G	EDGARLink Online	EDGARLink Online XML Technical Specification
15F	Amendment	15F-12G/A	EDGARLink Online	EDGARLink Online XML Technical Specification
15F	Notice of a foreign private issuer's suspension of duty to file reports pursuant to Section 13 and 15(d) of the Act	15F-15D	EDGARLink Online	EDGARLink Online XML Technical Specification
15F	Amendment	15-15D/A	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
See Rules 17h-1T and 17h-2T	Confidential broker dealer annual 17-H report	17HACON	EDGAR Filing Website Online Forms	EDGAR Form 17-H XML Technical Specification
See Rules 17h-1T and 17h-2T	Amendment for confidential broker dealer annual 17-H report	17HACON/A	EDGAR Filing Website Online Forms	EDGAR Form 17-H XML Technical Specification
See Rules 17h-1T and 17h-2T	Confidential broker dealer quarterly 17-H report	17HQCON	EDGAR Filing Website Online Forms	EDGAR Form 17-H XML Technical Specification
See Rules 17h-1T and 17h-2T	Amendment for confidential broker dealer quarterly 17-H report	17HQCON/A	EDGAR Filing Website Online Forms	EDGAR Form 17-H XML Technical Specification

Dodd-Frank Submission Types/Filings

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
ABS-15G	Asset-backed securities report pursuant to Section 15G	ABS-15G	EDGARLink Online	EDGARLink Online XML Technical Specification
ABS-15G	Amendment	ABS-15G/A	EDGARLink Online	EDGARLink Online XML Technical Specification

Nationally Recognized Statistical Rating Organization Submission Types/Filings

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
NRSRO	Update of Registration for Nationally Recognized Statistical Rating Organizations	NRSRO-UPD	EDGARLink Online	EDGARLink Online XML Technical Specification
NRSRO	Annual Certification for Nationally Recognized Statistical Rating Organizations	NRSRO-CE	EDGARLink Online	EDGARLink Online XML Technical Specification
NRSRO	Amendment to Annual Certification for Nationally Recognized Statistical Rating Organizations	NRSRO-CE/A	EDGARLink Online	EDGARLink Online XML Technical Specification
NRSRO	Withdrawal from Credit Rating Class for Nationally Recognized Statistical Rating Organizations	NRSRO-WCLS	EDGARLink Online	EDGARLink Online XML Technical Specification
NRSRO	Withdrawal from Registration as Nationally Recognized Statistical Rating Organization	NRSRO-WREG	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 17g-3	Annual Financial/Other Reports for Nationally Recognized Statistical Rating Organizations, as required by Rule 17g-3 (Non-Public)	NRSRO-FR	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 17g-3	Amendment to Annual Financial/Other Reports for Nationally Recognized Statistical Rating Organizations, as required by Rule 17g-3 (Non-Public)	NRSRO-FR/A	EDGARLink Online	EDGARLink Online XML Technical Specification

Miscellaneous Submission Types/Filings

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form 13F	Form 13F Confidential Treatment Request filed by institutional managers	13F-CTR	EDGAR Filing Website Online Forms	EDGAR Form 13F XML Technical Specification
Form 13F	Amendment	13F-CTR/A	EDGAR Filing Website Online Forms	EDGAR Form 13F XML Technical Specification
Form 13F	Initial Quarterly Form 13F Holdings Report filed by institutional managers Initial Quarterly Form 13F Combination Report filed by institutional managers	13F-HR	EDGAR Filing Website Online Forms	EDGAR Form 13F XML Technical Specification
Form 13F	Amendment	13F-HR/A	EDGAR Filing Website Online Forms	EDGAR Form 13F XML Technical Specification
Form 13F	Initial Quarterly Form 13F Notice Report filed by institutional managers	13F-NT	EDGAR Filing Website Online Forms	EDGAR Form 13F XML Technical Specification
13F	Amendment	13F-NT/A	EDGAR Filing Website Online Forms	EDGAR Form 13F XML Technical Specification
Form APP WD	Withdrawal of an application for exemptive or other relief from the federal securities laws	APP WD APP WD/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-MFP2	Monthly Schedule of Portfolio Holdings of Money Market Funds on Form N-MFP	N-MFP2 N-MFP2/A	N/A	EDGAR Form N-MFP2 XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form SH	Weekly Form SH Entries Report Filed by Institutional Investment Managers	SH-ER	EDGARLink Online	SH-ER Information table only: SH-ER Information Table XML Technical Specification
Form SH	Amendment	SH-ER/A	EDGARLink Online	SH-ER/A Information table only: SH-ER Information Table XML Technical Specification
Form SH	Weekly Form SH Notice Report Filed by Institutional Investment Managers	SH-NT	EDGARLink Online	EDGARLink Online XML Technical Specification
Form SH	Amendment	SH-NT/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form RW	Registration Withdrawal Request	RW	EDGARLink Online	EDGARLink Online XML Technical Specification
Form RW	Withdrawal of a registration withdrawal statement	RW WD	EDGARLink Online	EDGARLink Online XML Technical Specification
Form AW	Withdrawal of an amendment to a registration statement filed under the Securities Act	AW	EDGARLink Online	EDGARLink Online XML Technical Specification
Form AW	Withdrawal of an amendment registration withdrawal statement	AW WD	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form 425	Filing under Securities Act Rule 425 of certain prospectuses and communications in connection with business combination transactions **Note**: Form 425 can be filed as part of Form 8-K. For filers subject to 8K filing requirements, we recommend the use of the 8-K combined form type as the easiest method for fulfilling your filing requirement for both forms.	425	EDGARLink Online	EDGARLink Online XML Technical Specification
Form 25	Notification filed by issuer to voluntarily withdraw a class of securities from listing and registration on a national securities exchange	25	EDGARLink Online	EDGARLink Online XML Technical Specification
Form 25	Amendment	25/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form 25	Notification filed by national security exchange to report the removal from listing and registration of matured, redeemed or retired securities	25-NSE	Distributed to National Securities Exchanges only	Distributed to National Securities Exchanges only
Form 25	Amendment	25-NSE/A	Distributed to National Securities Exchanges only	Distributed to National Securities Exchanges only

Section 16 Ownership Forms/Filings

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form 3	Initial statement of beneficial ownership of securities	3	Online Forms	EDGAR Ownership XML Technical Specification
Form 3	Amendment	3/A	Online Forms	EDGAR Ownership XML Technical Specification
Form 4	Statement of changes in beneficial ownership of securities	4	Online Forms	EDGAR Ownership XML Technical Specification
Form 4	Amendment	4/A	Online Forms	EDGAR Ownership XML Technical Specification
Form 5	Annual statement of changes in beneficial ownership of securities	5	Online Forms	EDGAR Ownership XML Technical Specification
Form 5	Amendment	5/A	Online Forms	EDGAR Ownership XML Technical Specification

Section 17A Transfer Agent Forms/Filings

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
TA-1	Application for registration as a transfer agent filed pursuant to the Securities Exchange Act of 1934	TA-1	EDGAR Filing Website Online Forms	EDGAR TA XML Technical Specification
TA-1	Amendment	TA-1/A	EDGAR Filing Website Online Forms	EDGAR TA XML Technical Specification
TA-2	Annual report of transfer agent activities filed pursuant to the Securities Exchange Act of 1934	TA-2	EDGAR Filing Website Online Forms	EDGAR TA XML Technical Specification
TA-2	Amendment	TA-2/A	EDGAR Filing Website Online Forms	EDGAR TA XML Technical Specification
TA-W	Notice of withdrawal from registration as transfer agent filed pursuant to the Securities Exchange Act of 1934	TA-W	EDGAR Filing Website Online Forms	EDGAR TA XML Technical Specification

NMS Stock ATSs

CFR Form/ Schedule/Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form ATS-N	Initial Form ATS-N Rule (304(a)(1)(i))	ATS-N	EDGAR Filing Website Online Forms	EDGAR Form ATS-N XML Technical Specification
Form ATS-N	Material Amendment Rule (304(a)(2)(i)(A))	ATS-N/MA	EDGAR Filing Website Online Forms	EDGAR Form ATS-N XML Technical Specification
Form ATS-N	Updating Amendment Rule (304(a)(2)(i)(B))	ATS-N/UA	EDGAR Filing Website Online Forms	EDGAR Form ATS-N XML Technical Specification
Form ATS-N	Correcting Amendment Rule (304(a)(2)(i)(C))	ATS-N/CA	EDGAR Filing Website Online Forms	EDGAR Form ATS-N XML Technical Specification
Form ATS-N	Order Display and Fair Access Amendment (Rule 304(a)(2)(i)(D))	ATS-N/OFA	EDGAR Filing Website Online Forms	EDGAR Form ATS-N XML Technical Specification
Form ATS-N	Notice of Cessation (Rule 304(a)(3))	ATS-N-C	EDGAR Filing Website Online Forms	EDGAR Form ATS-N XML Technical Specification
Form ATS-N	Withdrawal of Form ATS-N filing	ATS-N-W	EDGAR Filing Website Online Forms	EDGAR Form ATS-N XML Technical Specification

Table 3-4: Williams Act Filing Submission Types Accepted by EDGAR

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Schedule 13D	Schedule filed to report acquisition of beneficial ownership of 5% or more of a class of equity securities	SC 13D	EDGARLink Online	EDGARLink Online XML Technical Specification
Schedule 13D	Amendment	SC 13D/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Schedule 13-E1	Schedule 13-E1 statement of issuer required by Rule 13e-1	SC 13E1	EDGARLink Online	EDGARLink Online XML Technical Specification
Schedule 13-E1	Amendment	SC 13E1/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Schedule 13E-3	Schedule filed to report going private transactions	SC 13E3	EDGARLink Online	EDGARLink Online XML Technical Specification
Schedule 13E-3	Amendment	SC 13E3/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Schedule 13E4F	Issuer tender offer statement filed pursuant to Rule 13(e)(4) by foreign issuers	SC13E4F	EDGARLink Online	EDGARLink Online XML Technical Specification
Schedule 13E4F	Amendment	SC13E4F/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Schedule 13G	Schedule filed to report acquisition of beneficial ownership of 5% or more of a class of equity securities by passive investors and certain institutions	SC 13G	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Schedule 13G	Amendment	SC 13G/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Schedule 14A-11	Information filed by certain nominating shareholders (pursuant to Section 240 14n-1)	SC 14N	EDGARLink Online	EDGARLink Online XML Technical Specification
Schedule 14A-11	Amendment	SC 14N/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Schedule TO-I	Issuer tender offer statement	SC TO-I	EDGARLink Online	EDGARLink Online XML Technical Specification
Schedule TO-I	Amendment	SC TO-I/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Schedule TO-T	Third party tender offer statement	SC TO-T	EDGARLink Online	EDGARLink Online XML Technical Specification
Schedule TO-T	Amendment	SC TO-T/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Schedule TO-C	Written communication relating to an issuer or third party tender offer Note: Form Schedule TO-C can be filed as part of Form 8-K. For filers subject to 8-K filing requirements, we recommend the use of the 8-K combined form type as the easiest method for fulfilling your filing requirement for both forms	SC TO-C	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Schedule 14D1F	Third party tender offer statement filed pursuant to Rule 14d-1(b) by foreign issuers	SC14D1F	EDGARLink Online	EDGARLink Online XML Technical Specification
Schedule 14D1F	Amendment	SC14D1F/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Schedule 14D9-C	Written communication by the subject company relating to a third party tender offer	SC14D9C	EDGARLink Online	EDGARLink Online XML Technical Specification
Schedule 14D9	Tender offer solicitation / recommendation statements filed under Rule 14-d9	SC 14D9	EDGARLink Online	EDGARLink Online XML Technical Specification
Schedule 14D9	Amendment	SC 14D9/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Schedule 14D9F	Solicitation/recommendation statement pursuant to Section 14(d)(4) of the Securities Exchange Act of 1934 and Rules 14d-1(b) and 14e-2(c) by foreign issuers	SC14D9F	EDGARLink Online	EDGARLink Online XML Technical Specification
Schedule 14D9F	Amendment	SC14D9F/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Schedule 14F-1	Statement regarding change in majority of directors pursuant to Rule 14f-1	SC 14F1	EDGARLink Online	EDGARLink Online XML Technical Specification
Schedule 14F-1	Amendment	SC 14F1/A	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
CB	Notification form filed in connection with certain tender offers, business combinations and rights offerings, in which the subject company is a foreign private issuer of which less than 10% of its securities are held by U.S. persons	CB	EDGARLink Online	EDGARLink Online XML Technical Specification
CB	Amendment	CB/A	EDGARLink Online	EDGARLink Online XML Technical Specification

Table 3-5: Investment Company Submission Types Accepted by EDGAR

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Forms S-1 & S-3	Registration statement for face-amount certificate companies			
Forms S-1 & S-3	General form of registration statement for all companies including face-amount certificate companies	S-1	EDGARLink Online	EDGARLink Online XML Technical Specification
Forms S-1 & S-3	Pre-effective amendment	S-1/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Forms S-1 & S-3	Registration statement for specified transactions by certain issuers including face-amount certificate companies	S-3	EDGARLink Online	EDGARLink Online XML Technical Specification
Forms S-1 & S-3	Pre-effective amendment	S-3/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Forms S-1 & S-3	Post-effective amendment to a registration statement that is not immediately effective upon filing	POS AM	EDGARLink Online	EDGARLink Online XML Technical Specification
Forms S-1 & S-3	Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497	497	EDGARLink Online	EDGARLink Online XML Technical Specification
Forms S-1 & S-3	Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497	497J	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-1A	Registration statement for open-end management investment companies			
Form N-1A	Initial registration statement filed on Form N-1A for open-end management investment companies	N-1A	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form N-1A	Pre-effective amendment to a registration statement filed on Form N-1A for open-end management investment companies (this filing cannot be submitted as a 1940 Act only filing)	N-1A/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-1A	Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485APOS	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-1A	Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing)	485BPOS	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-1A	Post-effective amendment (for filings made under the 1940 Act only)	POS AMI	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-1A	Post-effective amendment filed pursuant to Securities Act Rule 485(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485BXT	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-1A	Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497	497	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-1A	Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497	497J	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 498	Summary Prospectus for certain open-end management investment companies filed pursuant to Securities Act Rule 497(k)	497K	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Rule 498A	Initial summary prospectus for variable contracts filed pursuant to Securities Act Rule 497(k)	497VPI	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 498A	Updating summary prospectus for variable contracts filed pursuant to Securities Act Rule 497(k)	497VPU	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-2	Initial filing of a registration statement on Form N-2 for closed-end investment companies	N-2	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-2	Pre-effective amendment to a registration statement on Form N-2 for closed-end investment companies (this filing cannot be submitted as a 1940 Act only filing)	N-2/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-2	Automatic shelf registration statement on Form N-2 for well-known seasoned issuers	N-2ASR	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-2	Post-effective amendment to an automatic shelf registration statement on Form N-2 for well-known seasoned issuers	N-2 POSASR	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-2	Post-effective amendment (for filings made under the 1940 Act only)	POS AMI	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-2	Post-effective amendment filed under the 1933 Act only or under both the 1933 and 1940 Acts pursuant to Section 8(c) of the 1933 Act by closed-end investment companies (this filing cannot be submitted as a 1940 Act only filing)	POS 8C	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form N-2	Filing of a Form N-2 registration statement by closed-end investment companies pursuant to Securities Act Rule 486(a) for the purpose of registering additional shares of common stock	N-2	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-2	Post-effective amendment to filing filed pursuant to Securities Act Rule 486(a) (this filing cannot be submitted as a 1940 Act only filing)	486APOS	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-2	Filing of a Form N-2 registration statement by closed-end investment companies pursuant to Securities Act Rule 486(b) for the purpose of registering additional shares of common stock	N-2	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-2	Post-effective amendment to filing filed pursuant to Securities Act Rule 486(b) (this filing cannot be submitted as a 1940 Act only filing)	486BPOS	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-2	Post-effective amendment filed pursuant to Securities Act Rule 486(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Securities Act Rule 486(a) (this filing cannot be submitted as a 1940 Act only filing)	486BXT	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-2	A new registration statement on Form N-2 filed under Securities Act Rule 462(b) by closed-end investment companies of up to an additional 20% of securities for an offering that was registered on Form N-2	N-2MEF	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-2	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form N-2	Post-effective amendment to a registration statement filed under Securities Act Rule 462(c)	POS462C	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-2	Post-effective amendment filed solely to add exhibits to a registration statement	POS EX	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-3	Initial registration statement on Form N-3 for separate accounts (management investment companies)	N-3	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-3	Pre-effective amendment to a registration statement on Form N-3 for separate accounts (management investment companies) (this filing cannot be submitted as a 1940 Act only filing)	N-3/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-3	Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485APOS	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-3	Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing)	485BPOS	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-3	Post-effective amendment (for filings made under the 1940 Act only)	POS AMI	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-3	Post-effective amendment filed pursuant to Securities Act Rule 485(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485BXT	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-3	Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497	497	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form N-3	Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497	497J	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-4	Initial registration statement on Form N-4 for separate accounts (unit investment trusts)	N-4	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-4	Pre-effective amendment to a registration statement on Form N-4 for separate accounts (unit investment trusts) (this filing cannot be submitted as a 1940 Act only filing)	N-4/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-4	Pre-effective pricing amendment filed pursuant to Securities Act Rule 487	487	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-4	Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485APOS	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-4	Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing)	485BPOS	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-4	Post-effective amendment filed pursuant to Securities Act Rule 485(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485BXT	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-4	Post-effective amendment (for filings made under the 1940 Act only)	POS AMI	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-4	Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497	497	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form N-4	Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497	497J	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-4	Substitution-related supplement and correspondence for variable contracts filed pursuant to the Commission Statement on Insurance Product Fund Substitution Applications	497VPSUB	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-5	Registration statement for small business investment companies	N-5	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-5	Pre-effective amendment to a registration statement on Form N-5 for small business investment companies (this filing cannot be submitted as a 1940 Act only filing)	N-5/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-5	Post-effective amendment (for filings made under the 1940 Act only)	POS AMI	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-5	Post-effective amendment filed under the 1933 Act only or under both the 1933 and 1940 Acts pursuant to Section 8(c) of the 1933 Act by closed-end investment companies (this filing cannot be submitted as a 1940 Act only filing)	POS 8C	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-5	Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497	497	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-5	Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497	497J	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-6	Registration statement for separate accounts (unit investment trusts)	N-6	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form N-6	Pre-effective amendment to a registration statement filed on Form N-6 for separate accounts (unit investment trusts)	N-6/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-6	Pre-effective pricing amendment filed pursuant to Securities Act Rule 487	487	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-6	Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485APOS	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-6	Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing)	485BPOS	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-6	Post-effective amendment filed pursuant to Securities Act Rule 485(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485BXT	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-6	Post-effective amendment (for filings made under the 1940 Act only)	POS AMI	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-6	Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497	497	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-6	Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497	497J	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-6	Substitution-related supplement and correspondence for variable contracts filed pursuant to the Commission Statement on Insurance Product Fund Substitution Applications	497VPSUB	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form S-6	Initial registration statement filed on Form S-6 for unit investment trusts	S-6	EDGARLink Online	EDGARLink Online XML Technical Specification
Form S-6	Pre-effective amendment	S-6/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form S-6	Pre-effective pricing amendment filed pursuant to Securities Act Rule 487	487	EDGARLink Online	EDGARLink Online XML Technical Specification
Form S-6	Initial undertaking to file reports	UNDER	EDGARLink Online	EDGARLink Online XML Technical Specification
Form S-6	Amendment	UNDER/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form S-6	Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485APOS	EDGARLink Online	EDGARLink Online XML Technical Specification
Form S-6	Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing)	485BPOS	EDGARLink Online	EDGARLink Online XML Technical Specification
Form S-6	Post-effective amendment filed pursuant to Securities Act Rule 485(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485BXT	EDGARLink Online	EDGARLink Online XML Technical Specification
Form S-6	Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497	497	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form S-6	Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497	497J	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-14	Initial registration statement filed on Form N-14 for open-end investment company, including those filed with automatic effectiveness under Rule 488 (business combinations)	N-14	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-14	Pre-effective amendment	N-14/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-14	Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485APOS	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-14	Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing)	485BPOS	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-14	Initial registration statement filed on Form N-14 by closed-end investment company (business combinations)	N-14 8C	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-14	Pre-effective amendment	N-14 8C/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-14	Post-effective amendment filed under the 1933 Act only or under both the 1933 and 1940 Acts pursuant to Section 8(c) of the 1933 Act by closed-end investment companies (this filing cannot be submitted as a 1940 Act only filing)	POS 8C	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-14	Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497	497	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form N-14	Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497	497J	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-14	A new registration statement filed on Form N-14 by closed end investment companies filed under Securities Act Rule 462(b) of up to an additional 20% of securities for an offering that was registered on Form N-14	N-14MEF	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-14	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-14	Post-effective amendment to Securities Act Rule 462(c) registration statement	POS462C	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-14	Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497	497	EDGARLink Online	EDGARLink Online XML Technical Specification

Miscellaneous Filings Under the Securities Act

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Rule 425	Filing under Securities Act Rule 425 of certain prospectuses and communications in connection with business combination transactions **Note:** Form 425 can be filed as part of Form 8-K. For filers subject to 8-K filing requirements, we recommend the use of the 8-K combined form type as the easiest method for fulfilling your filing requirement for both forms	425	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 473	Separately filed delaying amendment under Securities Act Rule 473 to delay effectiveness of a 1933 Act registration statement	DEL AM	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 477	Withdrawal of an application for exemptive or other relief from the federal securities laws	APP WD	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 477	Withdrawal of an amendment to an application for exemptive or other relief from the federal securities laws	APP WD/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 477	Registration Withdrawal Request	RW	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 477	Withdrawal of a request for withdrawal of a registration statement	RW WD	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 477	Withdrawal of amendment to a registration statement filed under the Securities Act	AW	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 477	Withdrawal of a request for withdrawal of an amendment to a registration statement	AW WD	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Rule 482	Filing by certain investment companies of Securities Act Rule 482 advertising in accordance with Securities Act Rule 497	497AD	EDGARLink Online	EDGARLink Online XML Technical Specification

Registration of Securities by Certain Investment Companies Pursuant to Rule 24F-2

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Rule 24F-2	Rule 24f-2 notice filed on Form 24F-2	24F-2NT	EDGARLink Online EDGAR Filing Website Online Forms (TEST Filings Only Until 2/1/2022)	EDGARLink Online XML Technical Specification Form 24F-2 XML Technical Specification (TEST Filings Only Until 2/1/2022)
Rule 24F-2	Amendment	24F-2NT/A	EDGARLink Online EDGAR Filing Website Online Forms (TEST Filings Only Until 2/1/2022)	EDGARLink Online XML Technical Specification Form 24F-2 XML Technical Specification (TEST Filings Only Until 2/1/2022)

Other Company Act Registration Statements

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form N-8A	Initial notification of registration under Section 8(a) filed on Form N-8A	N-8A	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form N-8A	Amendment	N-8A/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-8B-2	Initial registration statement for unit investment trusts filed on Form N-8B-2	N-8B-2	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-8B-2	Amendment	N-8B-2/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-8B-3	Initial registration statement for periodic payment plans filed on Form N-8B-3	N-8B-3	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-8B-3	Amendment	N-8B-3/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-8B-4	Initial registration statement for face-amount certificate companies filed on Form N-8B-4	N-8B-4	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-8B-4	Amendment	N-8B-4/A	EDGARLink Online	EDGARLink Online XML Technical Specification

Submission Types for Business Development Companies

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form N-6F	Notice of intent by business development companies to elect to be subject to Sections 55 through 65 of the 1940 Act filed on Form N-6F	N-6F	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-6F	Amendment	N-6F/A	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form N-54A	Notification of election by business development companies filed on Form N-54A	N-54A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-54A	Amendment	N-54A/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-54C	Notification of withdrawal by business development companies filed on Form N-54C	N-54C	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-54C	Amendment	N-54C/A	EDGARLink Online	EDGARLink Online XML Technical Specification

Other Investment Company Submission Types

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Rule 8b-25(a)	Filing by investment company of application under Investment Company Act Rule 8b-25(a) requesting extension of time for filing certain information, document or report	40-8B25	EDGARLink Online	EDGARLink Online XML Technical Specification
Form 17F-1	Initial certificate of accounting of securities and similar investments in the custody of management investment companies filed pursuant to Rule 17f-1 of the Investment Company Act of 1940 filed on Form N-17F-1	40-17F1	EDGARLink Online	EDGARLink Online XML Technical Specification
Form 17F-1	Amendment	40-17F1/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form 17F-2	Initial certificate of accounting of securities and similar investments in the custody of management investment companies filed pursuant to Rule 17f-2 of the Investment Company Act of 1940 filed on Form N-17F-2	40-17F2	EDGARLink Online	EDGARLink Online XML Technical Specification
Form 17F-2	Amendment	40-17F2/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 17g-1(g)(1)	Fidelity bond filed pursuant to Rule 17g-1(g)(1) of the Investment Company Act of 1940	40-17G	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 17g-1(g)(1)	Amendment	40-17G/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 17g-1(g)(2) or (3)	Filings of claim or settlement pursuant to rule 17g-1(g)(1)(2) or (3) of the Investment Company Act of 1940	40-17GCS	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Rule 17g-1(g)(2) or (3)	Amendment	40-17GCS/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 24b-2	Filing of sales literature pursuant to Rule 24b-2 under the Investment Company Act of 1940	40-24B2	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 24b-2	Amendment	40-24B2/A	EDGARLink Online	EDGARLink Online XML Technical Specification
ICA Section 33	Copies of all stockholder derivative actions filed with a court against an investment company or an affiliate thereof pursuant to Section 33 of the Investment Company Act of 1940	40-33	EDGARLink Online	EDGARLink Online XML Technical Specification
ICA Section 33	Amendment **Note:** May be filed electronically on a voluntary basis.	40-33/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-18F-1	Initial notification of election pursuant to Rule 18f-1 filed on Form N-18F-1	N-18F1	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-18F-1	Amendment	N-18F1/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 23c-2(b)	Notice by closed-end investment companies of intention to call or redeem their own securities under Investment Company Act Rule 23c-2	N-23C-2	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 23c-2(b)	Amendment	N-23C-2/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-23C-3	Notification of periodic repurchase offer Filed pursuant to Rule 23c-3(b) only	N-23C-3A	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form N-23C-3	Amendment	N-23C-3A/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-23C-3	Filing pursuant to Rule 23c-3(c) only on Form N-23C-3	N-23C-3B	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-23C-3	Amendment	N-23C-3B/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-23C-3	Filing pursuant to Rule 23c-3(b) and (c) on Form N-23C-3	N-23C-3C	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-23C-3	Amendment	N-23C3-C/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-27D-1	Accounting for segregated trust accounts on Form N-27D-1	N-27D-1	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-27D-1	Amendment	N-27D-1/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Adopting Release 33-10765	Notice Document for Certain Variable Contracts	N-VP	EDGARLink Online	EDGARLink Online XML Technical Specification
Adopting Release 33-10765	Amendment to Notice Document for Certain Variable Contracts	N-VP/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Adopting Release 33-10765	Financial Statements for Certain Variable Contracts	N-VPFS	EDGARLink Online	EDGARLink Online XML Technical Specification
Adopting Release 33-10765	Amendment to Financial Statements for Certain Variable Contracts	N-VPFS/A	EDGARLink Online	EDGARLink Online XML Technical Specification

Periodic Reports for Registered Investment Companies

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form N-CEN	Annual Report for Registered Investment Companies	N-CEN	EDGAR Filing Website Online Forms	EDGAR Form N-CEN Technical Specification
Form N-CEN	Amendment	N-CEN/A	EDGAR Filing Website Online Forms	EDGAR Form N-CEN Technical Specification
Form N-CSR	Certified annual shareholder report of registered management investment companies filed on Form N-CSR	N-CSR	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-CSR	Amendment	N-CSR/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-CSR	Certified semi-annual shareholder report of registered management investment companies filed on Form NCSR	N-CSRS	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-CSR	Amendment	N-CSRS/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-MFP2	Monthly Schedule of Portfolio Holdings of Money Market Funds on Form N-MFP	N-MFP2	N/A	EDGAR Form N-MFP2 XML Technical Specification
Form N-MFP2	Amendment	N-MFP2/A	N/A	EDGAR Form N-MFP2 XML Technical Specification
Form N-PORT	Portfolio Holdings Exhibit to Form N-PORT	NPORT-EX	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-PORT	Amendment	NPORT-EX/A	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form N-PORT	Monthly Portfolio Investments Report on Form N-PORT (Non-Public)	NPORT-NP	N/A	EDGAR Form N-PORT XML Technical Specification
Form N-PORT	Amendment	NPORT-NP/A	N/A	EDGAR Form N-PORT XML Technical Specification
Form N-PORT	Monthly Portfolio Investments Report on Form N-PORT (Public)	NPORT-P	N/A	EDGAR Form N-PORT XML Technical Specification
Form N-PORT	Amendment	NPORT-P/A	N/A	EDGAR Form N-PORT XML Technical Specification
Form N-PX	Annual Report of Proxy Voting Record filed on Form N-PX	N-PX	EDGARLink Online EDGAR Filing Website Online Forms (TEST Filings Only Until July 1, 2024)	EDGARLink Online XML Technical Specification EDGAR Filing Website Online Forms (TEST Filings Only Until July 1, 2024)
Form N-PX	Amendment	N-PX/A	EDGARLink Online EDGAR Filing Website Online Forms (TEST Filings Only Until July 1, 2024)	EDGARLink Online XML Technical Specification EDGAR Filing Website Online Forms (TEST Filings Only Until July 1, 2024)

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form N-PX	Form N-PX Confidential Treatment Request	N-PX CTR	EDGAR Filing Website Online Forms (TEST Filings Only Until July 1, 2024)	EDGAR Filing Website Online Forms (TEST Filings Only Until July 1, 2024)
Form N-PX	Amendment	N-PX CTR/A	EDGAR Filing Website Online Forms (TEST Filings Only Until July 1, 2024)	EDGAR Filing Website Online Forms (TEST Filings Only Until July 1, 2024)
Rule 12b-25	Notice under Exchange Act Rule 12b25 of inability to timely file Form NCSR (annual or semi-annual report)	NT-NCSR	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 12b-25	Amendment	NT-NCSR/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 30b2-1	Initial annual and semi-annual reports mailed to investment company shareholders pursuant to Rule 30e-1 (other than those required to be submitted as part of Form N-CSR)	N-30D	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 30b2-1	Amendment	N-30D/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 30b2-1	Periodic and interim reports mailed to investment company shareholders (other than annual and semi-annual reports mailed to shareholders pursuant to Rule 30e-1)	N-30B-2	EDGARLink Online	EDGARLink Online XML Technical Specification

Regulation E Filings

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Regulation E	Notification under Regulation E by small business investment companies and business development companies filed on Form 1-E.	1-E	EDGARLink Online	EDGARLink Online XML Technical Specification
Regulation E	Amendment to a notification under Regulation E by small business investment companies and business development companies filed on Form 1-E	1-E/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Regulation E	Sales material filed pursuant to Rule 607 under Regulation E	1-E AD	EDGARLink Online	EDGARLink Online XML Technical Specification
Regulation E	Amendment to sales material filed pursuant to Rule 607 under Regulation E	1-E AD/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Regulation E	Report of sales of securities pursuant to Rule 609 under Regulation E filed on Form 2-E	2-E	EDGARLink Online	EDGARLink Online XML Technical Specification
Regulation E	Amendment of a report of sales of securities pursuant to Rule 609 under Regulation E filed on Form 2-E	2-E/A	EDGARLink Online	EDGARLink Online XML Technical Specification

Miscellaneous Investment Company Reports

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form N-CR	Current Report of Money Market Fund Material Events	N-CR	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-CR	Amendment	N-CR/A	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form N-LIQUID	Current Report Open-End Management Investment Company Liquidity	N-LIQUID	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-LIQUID	Amendment	N-LIQUID/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-RN	Current Report for Registered Management Investment Companies and Business Development Companies	N-RN	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-RN	Amendment	N-RN/A	EDGARLink Online	EDGARLink Online XML Technical Specification

Application for an Order under the Investment Company Act

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Rule 0-2 and Rule 0-4	Application under the Investment Company Act submitted pursuant to Investment Company Act Rule 0-2 and/or the Investment Advisers Act of 1940 pursuant to Investment Advisers Act Rule 0-4 reviewed by the Office of Insurance Products	40-OIP	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 0-2 and Rule 0-4	Amendment to an application under the Investment Company Act submitted pursuant to Investment Company Act Rule 0-2 and/or the Investment Advisers Act of 1940 pursuant to Investment Advisers Act Rule 0-4 reviewed by the Office of Insurance Products	40-OIP/A	EDGARLink Online	EDGARLink Online XML Technical Specification

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Rule 0-2 and Rule 0-4	Application under the Investment Company Act and/or the Investment Advisers Act of 1940 pursuant to Investment Advisers Act Rule 0-4 by an employees' securities company submitted pursuant to Investment Company Act Rule 0-2	40-6B	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 0-2 and Rule 0-4	Amendment to an application under the Investment Company Act and/or the Investment Advisers Act of 1940 pursuant to Investment Advisers Act Rule 0-4 by an employees' securities company submitted pursuant to Investment Company Act Rule 0-2	40-6B/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 0-2 and Rule 0-4	Application under the Investment Company Act submitted pursuant to Investment Company Act Rule 0-2 and/or the Investment Advisers Act of 1940 pursuant to Investment Advisers Act Rule 0-4 other than those reviewed by Office of Insurance Products	40-APP	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 0-2 and Rule 0-4	Amendment to an application under the Investment Company Act submitted pursuant to Investment Company Act Rule 0-2 and/or the Investment Advisers Act of 1940 pursuant to Investment Advisers Act Rule 0-4 other than those reviewed by Office of Insurance Products	40-APP/A	EDGARLink Online	EDGARLink Online XML Technical Specification

Application for Deregistration of Investment Companies

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Form N-8F	Application for deregistration made on Form N-8F	N-8F	EDGARLink Online	EDGARLink Online XML Technical Specification
Form N-8F	Amendment	N-8F/A	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 0-2	Initial application for deregistration pursuant to Investment Company Act Rule 0-2	40-8F-2	EDGARLink Online	EDGARLink Online XML Technical Specification
Rule 0-2	Amendment	40-8F-2/A	EDGARLink Online	EDGARLink Online XML Technical Specification

Table 3-6: Development Bank Submission Types Accepted by EDGAR

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
QRTLYRPT	Periodic Development Bank filing, submitted quarterly	QRTLYRPT	EDGARLink Online	EDGARLink Online XML Technical Specification
QRTLYRPT	Amendment	QRTLYRPT/ A	EDGARLink Online	EDGARLink Online XML Technical Specification
ANNLRPT	Periodic Development Bank filing, submitted annually	ANNLRPT	EDGARLink Online	EDGARLink Online XML Technical Specification
ANNLRPT	Amendment	ANNLRPT/A	EDGARLink Online	EDGARLink Online XML Technical Specification
DSTRBRPT	Distribution of primary obligations Development Bank report	DSTRBRPT	EDGARLink Online	EDGARLink Online XML Technical Specification
DSTRBRPT	Amendment	DSTRBRPT/A	EDGARLink Online	EDGARLink Online XML Technical Specification

Note: (1) These submission types are to be filed ONLY by the Development Banks. BW-2 and BW-3 submission types have been rescinded; please use QRTLYRPT, ANNLRPT, and DSTRBRPT Form Types.

Table 3-7: Correspondence Submission Types

CFR Form/ Schedule/ Rule	Description	Submission Type	Tool/ Template Number	Filer-Constructed Form Spec.
Correspondence	A correspondence can be sent as a document with another submission type or can be sent as a separate submission. Correspondence is not publicly disseminated immediately. 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."	CORRESP	EDGARLink Online	EDGARLink Online XML Technical Specification
Correspondence Related to Draft Registration Statement	Letters to SEC staff regarding draft registration statements can either be included in the DRS submission as a COVER document or must be submitted as a separate DRSLTR submission. Filers should not submit correspondence to the staff using the CORRESP form type until they begin making public filings to complete their offerings. This allows the SEC staff to easily associate correspondence during the draft review with the draft registration statement.	DRSLTR	EDGARLink Online	N/A
Draft Offering Statement Letter	Letters to SEC staff regarding draft offering statements can either be included in the DOS submission as a COVER document or must be submitted as a separate DOSLTR submission. Filers should not submit correspondence to the staff using the CORRESP form type until they begin making public filings to complete their offerings. This allows the SEC staff to easily associate correspondence during the draft review with the draft offering statement.	DOSLTR	EDGARLink Online	N/A

4. FILING FEE INFORMATION

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

If your filing is fee bearing and adequate funds are not available in your account, the filing will eventually be suspended. Fees are charged for fee bearing filings regardless of the type of tool used to construct your filing.

U.S. Department of Treasury Financial Management Service (U.S. Treasury FMS) has designated U.S. Bank in St. Louis, Missouri, to support the SEC's depository requirement. All wire payments must be sent to U.S. Bank.

Note: When you transmit a test submission, EDGAR will check your U.S. Bank fee deposit and inform you if you are lacking your fees.

You must follow the procedures outlined below to send fees electronically to U.S. Bank in St. Louis, Missouri.

4.1 Where to Pay Filing Fees

Filing fees can be sent to U.S. Bank in St. Louis, Missouri. You may make the payment to U.S. Bank by wire transfer. U.S. Bank does not support hand delivery. **We cannot accept personal checks for payment of fees.**

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

Filers may also pay filing fees via credit card, debit card, and Automated Clearing House (ACH) debit payment methods using U.S. Treasury's Pay.gov system. Filing fee payments via Pay.gov must be submitted during EDGAR hours of operation (6:00 A.M. to 10:00 P.M., Eastern Time, Monday through Friday except federal holidays), and payments attempted outside of those hours will not be accepted. Filers must login to EDGAR first to access Pay.gov and make ACH, credit card, or debit card filing fee payments. ACH payments generally take 1-3 business days to process and to be reflected in EDGAR. Credit card and debit card payments are expected to be available within 15 minutes, but may take up to 24 hours before being reflected in EDGAR. Filers should time their payments and filings accordingly.

ACH, credit card, and debit filing fee payments must be within the payment limits noted below:

- ACH: $1 - $99,999,999.99 per transaction
- Credit Card: $1 - $24,999.99 daily and per filing fee payment
- Debit Card: $1 - $99,999,999.99 or available funds, whichever is lower

4.2 How to Send Filing Fees to U.S. Bank

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

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

You must include the U.S. Treasury account number designated for SEC filers and the payor's SEC-assigned CIK (Central Index Key) number (also known as the SEC-assigned registrant or payor account number) in the wire transfer. To ensure proper credit and prompt filing acceptance you also must follow the FEDWIRE Instructions precisely and provide the required information in the proper format. You may obtain the Instructions for Wire Transfer (FEDWIRE) and the U.S. Treasury account number by logging into the EDGAR Filing Website and selecting the 'Fees' link from the EDGAR menu. On the EDGAR Filing Fee Information page that displays, click the topic hyperlink 'Instructions for Wire Transfer (FEDWIRE)'. You may also refer to the FEDWIRE Instructions at the following Internet address: (https://www.sec.gov/info/edgar/fedwire.htm).

4.3 How to Send Filing Fees Using Pay.gov

Step-by-step instructions on making fee payments using Pay.gov are as follows:

1. Log in to the EDGAR Filing Website.
2. Click the "Submit Filing Fee Payment" link on the left navigation menu.
3. The "Submit Filing Fee Payment" page appears, Figure 4-1: Submit Filing Fee Payment.

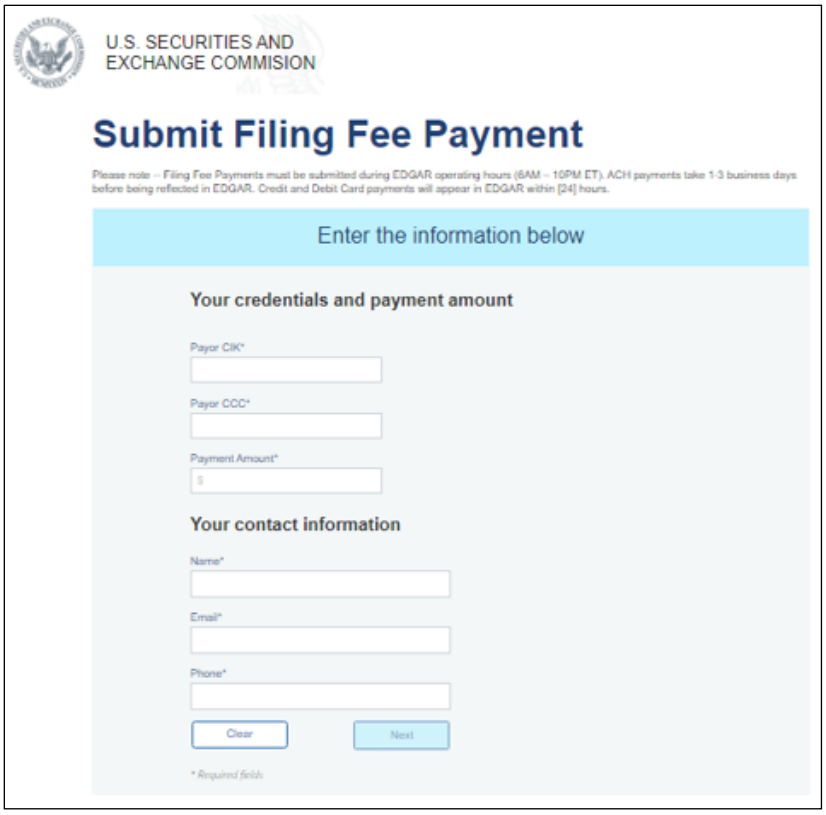


Figure 4-1: Submit Filing Fee Payment

4. Enter data in the following required fields:
    - Payor CIK
    - Payor CCC
    - Payment Amount
    - Name
    - Email
    - Phone
5. Confirm payment information.
6. Filers will then be redirected to https://pay.gov to provide payment details and submit payment.
7. Once payment is submitted, filers will be returned to the EDGAR Filing Website.

4.4 How to View Fee Account Information

Filers can view their account balance as well as the date and amount of their most recent deposit via the EDGAR Filing Website. Additionally, filers can view their account activity statement for the previous 12 months, one month at a time. For information on how to view your account

balance information and account activity statement consult the Understanding Filing Fees section of the "How Do I?" guide.

4.5 How to Request a Return of Unused Funds

Filers must request a return of unused account funds via the EDGAR Filing Website. For information on how to request a refund of your funds, consult the Understanding Filing Fees section of the "How Do I?" guide.

4.6 Filings that Require Filing Fees

4.6.1 1933 Act Filings by Corporations

You must pay a filing fee with the following 1933 Act filings: F-1, F-10, F-10EF, F-3, F-3D, F-4, F-4EF, F-6, F-6EF, F-7, F-8, F-80, S-1, S-11, S-20, S-3, S-3D, S-4, S-4EF, S-8, S-B, and SF-1.

You also must pay a fee with all rule 462(b) filings — submission types with an "MEF" suffix (e.g., SF-1MEF or SF-3MEF). For Form SF-3 submissions, a filing fee is required at the time of filing only if you select the 'Pay in Advance' option.

You must pay a filing fee on pre-effective amendments to registration statements (e.g., S-1/A) if additional securities are being registered in the amendment. Since you cannot register additional securities by post-effective amendment in registration statements that are not automatic shelf registration statements, no fee is required for these filings (e.g., S-3DPOS).

If you answered yes to the question "Fee Table included?", then a fee is required for the following 1933 Act filings: 424B1, 4242B2, 424B3, 424B4, 424B5, 424B7, 4242B8, 424H, and 424H/A.

If you have indicated that you are registering an offering of an indeterminate amount of Exchange-Traded Vehicle Securities on Form S-1, S-3, F-1 or F-3 under Rule 456(d) and Rule 457(u), then you must pay a filing fee for such an offering on an annual net basis on submission form type 424I.

For the 1933 Act filings, F-3ASR, S-3ASR, and POSASR a well-known seasoned issuer who is filing or has filed an automatic shelf registration statement can choose to pay filing fees in advance of a takedown. The payment of fees in advance is not applicable if the issuer chooses the "Pay as you go" option.

Refer to Table 7-7: Fields Available on Offering & Fees Page in Chapter 7 for more information.

A fee will be required for the following 1933 Act filings if a well-known seasoned issuer has filed an automatic shelf registration statement and answered yes to the question "Fee Table included?": 424B1, 424B2, 424B3, 424B4, 424B5, 424B7, and 424B8.

4.6.2 1934 Act Filings

You must pay a filing fee with the following 1934 Act filings: SC TO-T, SC TO-I, SC 13E-3, SC13E4F, and SC14D1F.

A fee is sometimes required for the following 1934 Act filings: PREM14A, PREM14C, PRER14A, PRER14C, and SC 13E1.

4.6.3 1933 and 1940 Act Filings by Investment Companies

You must pay a filing fee with the following EDGAR submissions made by investment companies: 24F-2NT, N-2, N-2MEF, N-2ASR, N-2 POSASR, N-5, N-14 8C, and N-14MEF.

For the 1933 and 1940 Act filings, N-2ASR and N-2 POSASR, a well-known seasoned issuer who is filing or has filed an automatic shelf registration statement can choose to pay filing fees in advance of a takedown. The payment of fees in advance is not applicable if the issuer chooses the "Pay as you go" option.

A fee will be required for the following 1933 Act filings if a well-known seasoned issuer has filed an automatic shelf registration statement and has indicated that there is a "Fee Table included" in the Prospectus: 424B1, 424B2, 424B3, 424B4, 424B5, 424B7, and 424B8.

4.7 How to Calculate a Filing Fee

4.7.1 1933 Act Filings

The Commission sets filing fees under Section 6(b) of the Securities Act of 1933 for registration statements, including fees paid by investment companies with their Form 24F-2 submissions (24F-2NT), in accordance with the Investment and Capital Markets Fee Relief Act signed on January 16, 2002. (Filing fees for any fiscal year will be set no later than April 30 of the prior fiscal year.) Effective October 1, or five days after the date on which the Commission receives its fiscal year regular appropriation, whichever date comes later, the fee rate will change.

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

4.7.1.1 1933 Act Filings Example 1

Company A files a registration statement on August 30, 2003, covering a proposed public offering of one million shares of common stock. The registration statement also covers an offering of notes totaling $500 million. Company A's common stock is trading on NASDAQ at $16 1/2 per share. The 1933 Act fee for the registration statement would be $41,784.85 based on a fiscal year 2003 fee rate of $80.90 per million dollars. The calculation is presented below.

template amount for common stock	=	16500000 (1 million shares times the $16.5 market price)
template amount for common stock	=	16500000 (1 million shares times the $16.5 market price)
template amount for debt	=	500000000 (total debt dollar amount registered)
total dollar amount registered	=	516500000

total fee calculation	=	516,500,000 times .0000809 = $41,784.85

4.7.1.2 1933 Act Filings Example 2

On January 17, 2004, Company A decides to amend its registration to add an additional 250,000 shares of common stock to the proposed offering. Company A's common stock is now trading on NASDAQ at $15 per share. The additional 1933 Act fee required with the registration statement amendment would be $475.13. The calculation is presented below.

template amount for common stock	=	3750000 (250,000 shares times the $15 market price)
fee calculation	=	3,750,000 times .0001267 = $475.13

4.7.2 1934 Act Filings

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

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

4.7.2.1 1934 Act Filings Example

On January 8, 2003 Company A makes a $1 billion cash tender offer for the securities of Company B. The fee required with the SC TO-T filing by Company A is $92,000. The fee was calculated by multiplying the $1,000,000,000 bid amount times the fee charge of 0.000092.

4.7.3 1939 Act Filings

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

4.8 Offsetting Fees

SEC regulations provide that only one fee is required for each transaction. In some instances, more than one SEC filing may be made with respect to a single transaction. EDGAR permits the issuer to offset the amount of fees due on a current filing with fees paid on a previous filing relating to the same transaction. An example of where a fee offset may be used appears below. Note that the fee rates used in the following example may differ from those currently in effect. Click the ‘Fee Rate Table’ link on the EDGAR Filing Website to view the current fee rates before assembling your fee-bearing submissions.

4.8.1 Offsetting Fees Example

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

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

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

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

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

4.8.2 Example of Fee Calculation for 24F-2NT

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

Fund F files a 24F-2NT on February 27, 2004, for the fiscal year ended November 30, 2004. Fund F fills out the items of Form 24F-2. The aggregate sale price of securities sold during the prior fiscal year pursuant to section 24(f) of the Investment Company Act of 1940 was $1,000,000. The total available redemption credits were $600,000. The net sales were $400,000. The 1933 Act fee payable with the 24F-2NT filing would be $50.68, based on the SEC's fiscal year 2004 fee rate of $126.70 per million dollars. The fee calculation is presented here:

Header amount for Sale-Proceeds = $1,000,000

Header amount for Redeemed Value	=	$600,000
Fee calculation based on net sales	=	$400,000 times .00012670 = $50.68

If the fee is calculated separately for each series of a series fund or each class of a multi-class fund, you need to check the "Itemize" check box on the EDGAR template and enter the series (or class [contract]) identifiers (if applicable), Sales Proceeds, and Redeemed Value for each series or class (contract). The fee for each series or class (contract) will be automatically calculated.

Note: If you are submitting an Online version of Form 24F-2, please refer to Section 8.2.29 for guidance on how to calculate fees separately for each series of a series fund or each class of a multi-class fund.

4.9 Common Problems

Problem	Description
Fee not available	Filers are responsible for depositing funds in advance of their filing when the filing requires a fee. Sometimes the correct fee for the filing is not available. This may be due to a calculation error on the filer's part or an issue with the funds not being deposited.

5. CONSTRUCTING ATTACHED DOCUMENTS AND DOCUMENT TYPES

5.1 Introduction

This chapter includes the specifics of preparing a document for filing 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
]	right bracket
|	vertical line
\	back slash (reverse virgule)
:	colon

Character	Description
;	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 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 10 characters).

Tag #	Tag	Example Of Value to Be Inserted	Definition (Limits of Field)
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 space or tagged separately; no white space used

Tag #	Tag	Example Of Value to Be Inserted	Definition (Limits of Field)
			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 High	Low	19xx High	Low	19xx High	Low
<S>	<C>	<C>	<C>	<C>	<C>	<C>
First	22 1/2	6 3/4	22 1/4	23 1/2	26 1/8	23 5/8
Second	12 5/8	6 1/2	25 5/8	24 1/2	25 5/8	24 1/2
Third	11	2	25 1/4	24 1/8	25 5/8	24 5/8
Fourth	25	21 1/4	25 1/2	25 1/2	23 1/2	

<CAPTION>

Series A Preferred Stock

Quarter	19xx High	Low	19xx High	Low	19xx High	Low
<S>	<C>	<C>	<C>	<C>	<C>	<C>
First	33 1/2	17 3/4	7 1/4	33 1/2	26 1/8	23 5/8
Second	32 5/8	15 1/2	34 5/8	32 1/2	25 5/8	24 1/2
Third	22	12	31 1/4	34 1/2	25 1/2	23 1/2
Fourth	29	25	31 1/4	34 1/2	25 1/2	23 1/2

<CAPTION>

Series B Preferred Stock

Quarter	19xx High	Low	19xx High	Low	19xx High	Low
<S>	<C>	<C>	<C>	<C>	<C>	<C>
First	53 1/2	34 3/4	57 1/2	53 1/2	46 1/8	43 5/8
Second	52 5/8	35 1/2	54 5/8	52 1/2	45 5/8	44 1/2
Third	42	32	50 1/4	51 1/8	45 5/8	44 5/8
Fourth	49	45	51 1/4	54 1/2	45 1/2	43 1/2

</TABLE>

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 Hyper-Text Markup Language (HTML) versions 3.2 or 4.0. For additional help with the preparation of electronic submissions, contact Filer Support at (202) 551-8900.

HTML is a markup language you can use to create documents that are portable from one platform to another. It is a powerful data representation method that enhances the way you can represent public information, and the way our analysts and other end-users digest information throughout EDGAR.

The "tagging" language of HTML 3.2 and 4.0 was adopted and maintained by the World Wide Web Consortium (W3C). Even though HTML 4.0 is accepted worldwide, HTML 3.2 is the only "standardized" version of HTML. In general, HTML documents are SGML documents with generic semantics that are appropriate for representing platform-independent information from a wide range of applications. Please see the following W3C web page for a complete tag and attribute specification and document type definition (DTD) for HTML 3.2: (*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.

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
<!--> or <! DOCTYPE>	Comment -- does not appear in the browser, only in the HTML source code <!DOCTYPE> tag is used to identify which HTML standard is used by the HTML text. Note: These tags may appear in-between the <TEXT> and <HTML> tags.
<BODY>	Signifies the body of the HTML document Note: The BACKGROUND attribute is not supported for this tag.
<HEAD>	Signifies header information for an HTML document
<ISINDEX>	Signifies that the document is an index for a search engine
<META>	Extended information to be included in the document header Note: The HTTP-EQUIV attribute is not supported for this tag.
<TITLE>	Title of document displayed at the top of the browser

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

Document Body Tags	Definition
<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
<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

Document Body Tags	Definition
<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
<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 APPENDIX A, MESSAGES REPORTED BY EDGAR, for a listing of various errors and warnings associated with the processing of HTML documents within EDGAR.

Note: The <CAPTION> and <TABLE> tags are currently used within ASCII/SGML EDGAR documents and also used in HTML documents but they are "visually" interpreted differently.

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>
<LABEL>	<LEGEND>	<MAP>
<META HTTP_EQUIV…>	<NOFRAMES>	<NOSCRIPT>
<OBJECT>	<OPTION>	<PARAM>
<Q>	<S>	<SCRIPT>
<SELECT>	<SPAN>	<STYLE>
<TBODY>	<TEXTAREA>	<TFOOT>
<THEAD>		

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

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>

Attribute	Description	Parent Tag(s)
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>
compact	Render lists in a more compact style	<DIR>, <DL>, <MENU>, <OL>, <UL>
content	Associated information	<META>
dir	Direction of text	MANY[2]
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>

[2] Many HTML tags use this attribute.

Attribute	Description	Parent Tag(s)
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

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 *http://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			

Description	Hex	Character Reference (Dec)	Entity Name	Symbol
inverted exclamation mark	A1	¡	¡	¡
cent sign	A2	¢	¢	¢
pound sterling sign	A3	£	£	£
general currency sign	A4	¤	¤	¤
yen sign	A5	¥	¥	¥
section sign	A7	§	§	§
spacing dieresis or umlaut	A8	¨	¨ ¨	¨
copyright sign	A9	©	©	©
feminine ordinal indicator	AA	ª	ª	ª
left (double) angle quote (guillemet)	AB	«	«	«
registered trademark sign	AE	®	®	®
spacing macron (long) accent,	AF	¯	¯	¯
degree sign	B0	°	°	°
plus-or-minus sign	B1	±	±	±
superscript 2	B2	²	²	²
superscript 3	B3	³	³	³
spacing acute accent	B4	´	´	´
micro sign	B5	µ	µ	µ
middle dot, centered dot	B7	·	·	•
spacing cedilla	B8	¸	¸	¸
superscript 1	B9	¹	¹	¹
masculine ordinal indicator	BA	º	º	º
right (double) angle quote (guillemet)	BB	»	»	»
fraction 1/4	BC	¼	¼	¼
fraction 1/2	BD	½	½ ½	½
fraction 3/4	BE	¾	¾	¾
inverted question mark	BF	¿	¿	¿

Your HTML editor may use the "Entity-Name" (i.e., **&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"><strong> TESTFILE COMPANY </strong></p>
<p align="center"><strong>NOTES TO FINANCIAL STATEMENTS </strong></p>
<p align="center"><strong>September 30, 1999</strong></p>
<p> </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 Online Forms 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 Web page 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 Online Forms 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, F-4 POS, 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, and CERT.

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 the following applications for: initial EDGAR access, update passphrase, EDGAR access: applicants with a CIK but without EDGAR access codes (formerly convert paper only filer to electronic), and access for new serial companies 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 "http://www.w3.org/1999/xhtml" (its namespace prefix must be empty, an exception to Section 6.2) and it contains any element in namespace "http://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. The set of Inline XBRL formatted attachments are processed and validated together as a set, 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 "Inline XBRL attachments." All of the validations that apply in Chapter 6 apply to the target instance document. **If a submission has one Inline XBRL attachment with an XBRL error, then EDGAR will suspend the entire submission.**

Many submission types allow the primary document to be formatted using Inline XBRL. Submission types that allow 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 *http://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
	allowed	allowed
<cite>	allowed	not allowed
<code>	allowed	allowed
<dd>	allowed	not allowed
<dfn>	allowed	allowed
<dir>	allowed	not allowed
	allowed	allowed
<dl>	allowed	allowed

Element	HTML	Inline XBRL
<dt>	allowed	allowed
	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
	allowed	allowed
<sub>	allowed	allowed
<sup>	allowed	allowed
<table>	allowed	allowed
<td>	allowed	allowed
<th>	allowed	allowed
<tr>	allowed	allowed
<tt>	allowed	allowed
<u>	allowed	not allowed
	allowed	allowed
<var>	allowed	allowed

Element	HTML	Inline XBRL
<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 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
<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

Element	HTML	Inline XBRL
<s>	disallowed	disallowed
<script>	disallowed	disallowed
<select>	disallowed	disallowed
	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 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	
border	<table>
cellpadding	<table>
cellspacing	<table>
class	MANY including , <thead>, <tfoot>, <tbody>
clear	
color	
colspan	<td>, <th>

HTML Attribute	Inline XBRL Parent Tag(s)
compact	
content	<meta>
dir	MANY including , <thead>, <tfoot>, <tbody>
height	
href	<a>
id	MANY including , <thead>, <tfoot>, <tbody>
lang	
link	
name	<meta>
noshade	
nowrap	
prompt	
rel	<a>
rev	<a>
rowspan	<td>, <th>
size	
src	<img>
start	
style	MANY including , <thead>, <tfoot>, <tbody>
text	
title	MANY including , <thead>, <tfoot>, <tbody>
type	
valign	MANY including <thead>, <tfoot>, <tbody>
vlink	
width	<table>, <img>
xml:lang	MANY including , <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 "http://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
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
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

format	sample input text (lower or proper case)	output text
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/edgar/searchedgar/edgarstatecodes.htm* 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 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 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 Risk/Return Summary (RR) 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 an Inline XBRL RR 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.

5.3 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 tags. A Type 2 module or segment is one complete document unto itself. Both Type 1 and 2 modules and segments should have unique file names and module and segment names.

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) xxxxxxxxxxxxxxxxxxxxxxxxxxxxx

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) xxxxxxxxxxxxxxxxxxxxxxxxxxxxx

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

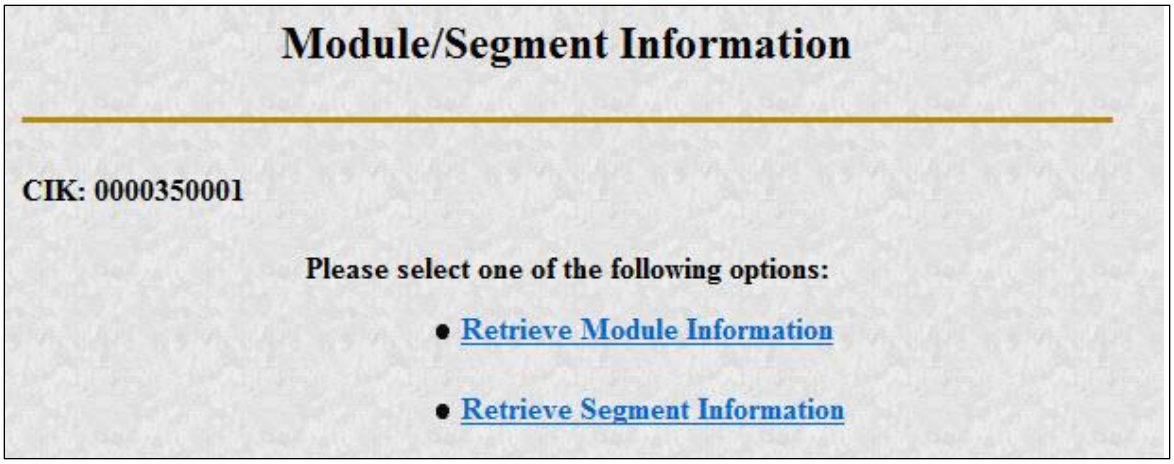


Figure 5-3: Module/Segment Information Page

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.

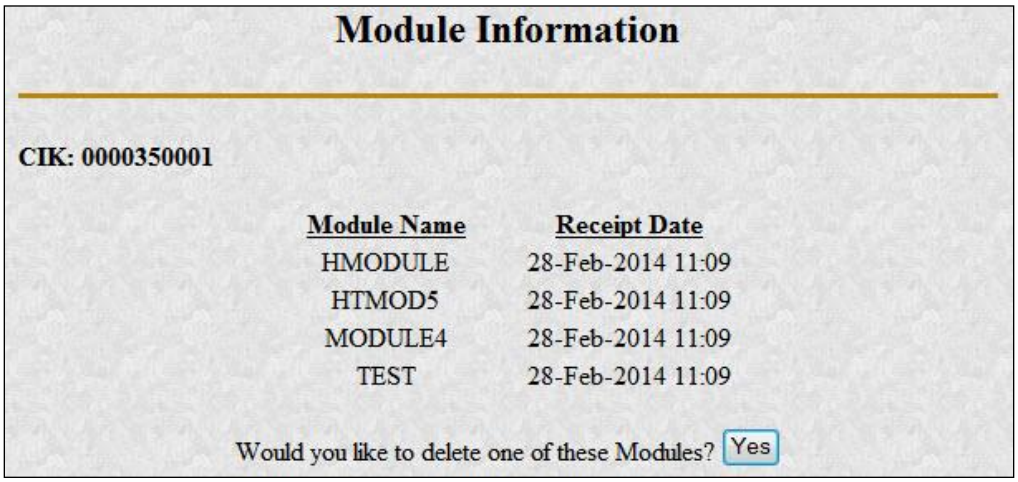


Figure 5-4: Module Information Page

Use your browser's print function to print this list for future reference in your submission documents, or reference in the Module/Segment page of 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 on EDGAR indefinitely, from time to time you may need to update modules on EDGAR. To replace a module, delete the existing module, and then transmit the new module with the same name.

1. Log in to the EDGAR Filing Website or the EDGAR Online Forms 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.

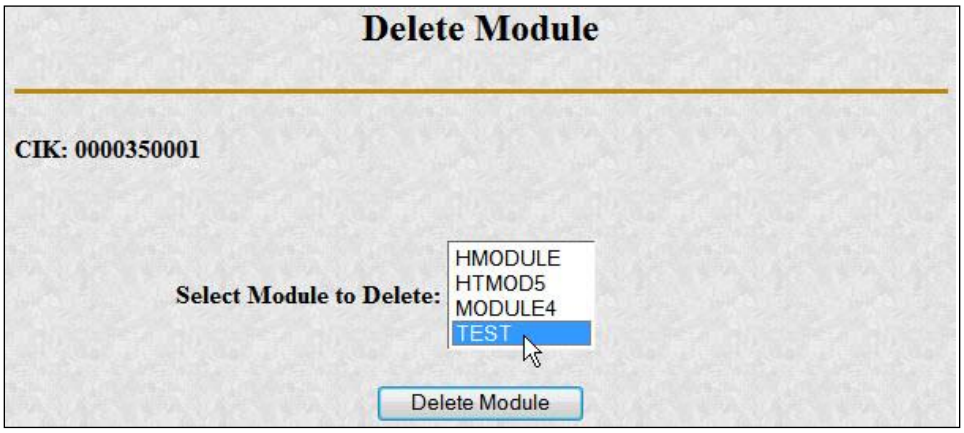


Figure 5-5: Delete Module Page

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.

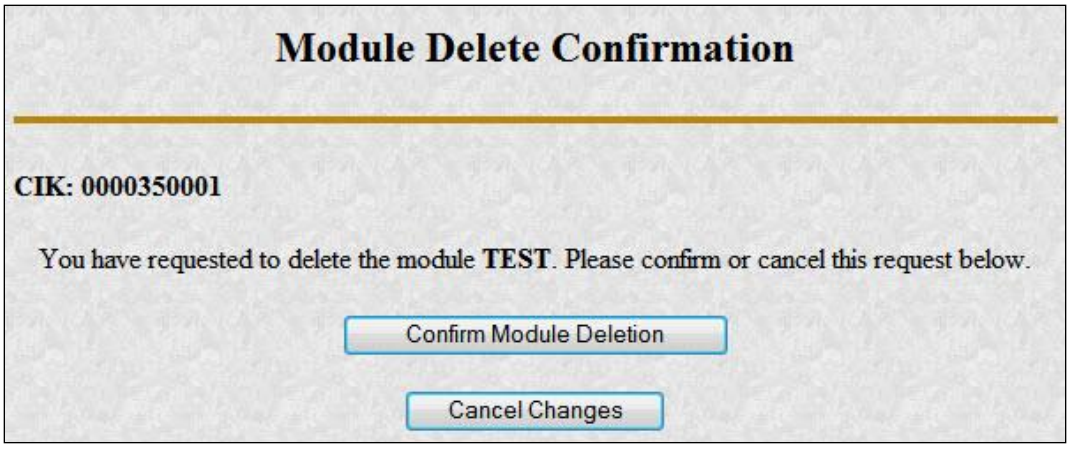


Figure 5-6: Module Delete Confirmation Page

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.

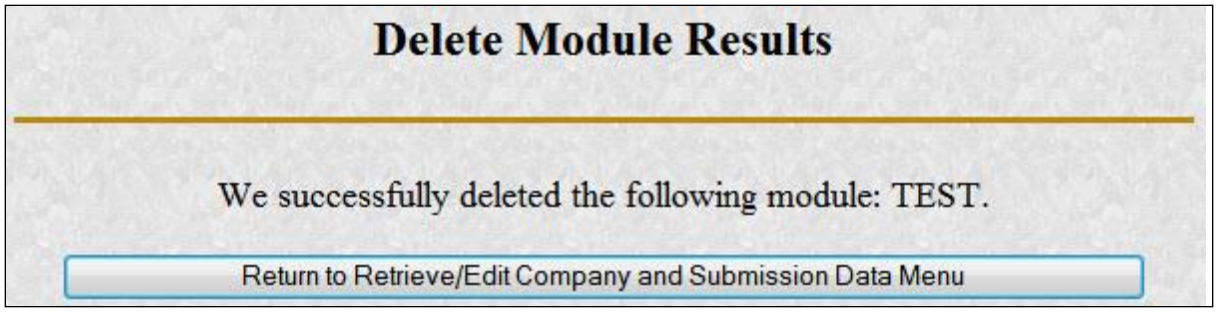


Figure 5-7: Delete Module Results Page

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 Online Forms 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.

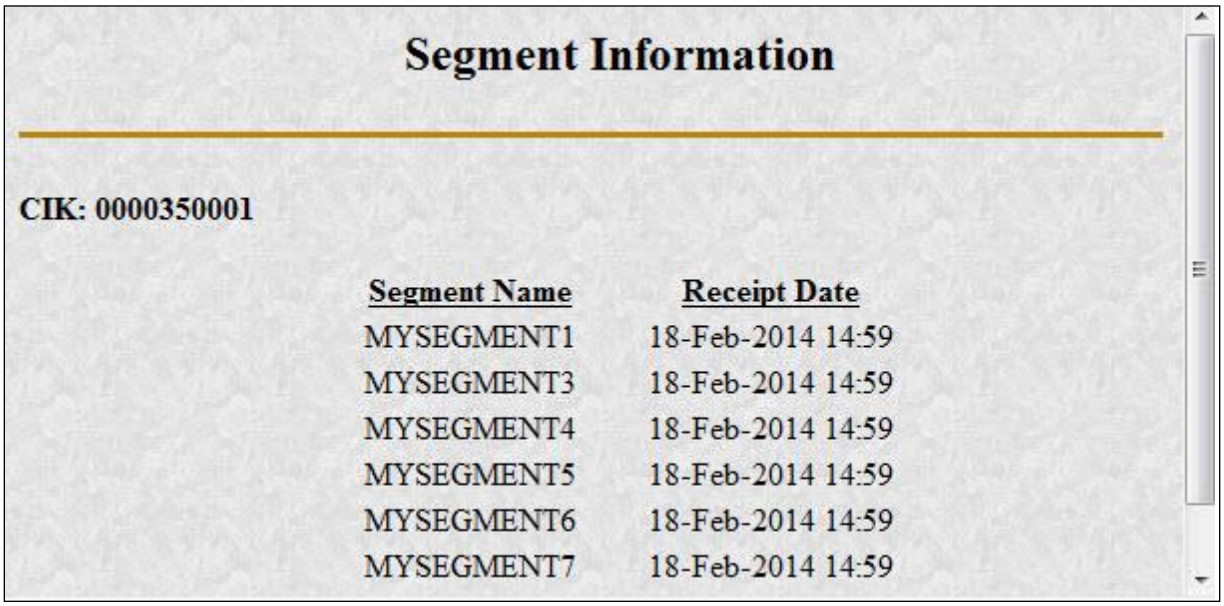


Figure 5-8: Segment Information Page

You can print this page using your browser's printing function for future reference.

This page displays the Segment Name and the Receipt Date. Remember you have six business days from the time EDGAR receives your segment to reference it in your submission. If you do not use the segment within six business days, you will have to resubmit it.

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 Form SDR can request confidential treatment for form items and attached exhibits, and SEC staff will determine whether or not to grant this request. Additionally, applicants filing EDGARLink Online form types SDR-CCO and SDR-CCO/A can request confidential treatment for each document attached to the submission. The Attached Documents List screen for Form SDR (Figure 8-173) and submission form type SDR-CCO (Figure 7-12) includes the "Request Confidentiality" check box for each attached document. Applicants can select this check box to request confidential treatment for an attached document. After a Form SDR is submitted, 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 "Request Confidentiality" check box, refer to Section 8.2.15, "File Form SDR" 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 and17-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 " " before the Summary and enter the text " " 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:

Text to Display

Property: -sec-extract:

Value: summary

Text to Display: Name of the Summary Section

For the Document Body Tag, use only paragraph tags .

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

Summary

Note: Other HTML attributes, which apply to the 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.

6. INTERACTIVE DATA

The following instructions provide guidance on the preparation, submission, and validation of EDGAR-acceptable electronic filings with attached Interactive Data documents in eXtensible Business Reporting Language (XBRL) format.

SEC XBRL Rules

In 2004, the Securities and Exchange Commission (SEC) began assessing the benefits of interactive data and its potential for improving the timeliness and accuracy of financial disclosure and analysis of Commission filings. As part of this evaluation, the Commission adopted rules in 2005 permitting filers, on a voluntary basis, to provide financial disclosure in interactive data format as an exhibit to certain filings to the EDGAR system.[3] In 2007, the voluntary program was extended to enable mutual funds to submit risk/return summary information.[4] In 2008, the Commission voted to adopt rules requiring issuers and mutual funds to provide financial disclosure and risk/return summary information in interactive data format, respectively, as described in more detail in the adopting releases.

Tagging Instructions

The rules the Commission voted to adopt in 2008 specify that filers are required to tag their financial statements and mutual fund risk/return summary information according to the tagging instructions presented in this chapter of the EDGAR Filer Manual. These tagging instructions require working knowledge of XML and XBRL (as the instructions directly reference elements and attributes from the XML 1.0 and XBRL 2.1 specifications). This approach, though admittedly technical, is intended to provide information that is independent of the various commercially available software applications that filers may use to create their XBRL documents. It is also intended to provide detailed and unambiguous instructions that enable an XBRL document to successfully pass through EDGAR validation and rendering for the public display of a human-readable document. Registrants filing under the voluntary program are encouraged to adhere to the tagging instructions described in this chapter. However, voluntary participants are only required to use the instructions that are described in Section 5.2.4, "Unofficial XBRL."

Rendering

Tagging instructions as detailed in this document have a direct impact on the Commission's ability to generate human-readable documents (from raw XBRL data) to compare against the official HTML/ASCII versions of the same documents.

[3] XBRL Voluntary Financial Reporting Program on the EDGAR System (Release No. 33-8230).
[4] Extension of Interactive Data Voluntary Reporting Program on the EDGAR System to Include Mutual Fund Risk/Return Summary Information (Release No. 33-8781).

The Commission processes raw XBRL data to produce and display human-readable documents, a process known as rendering that is detailed below in section 6.24. EDGAR disseminates both raw and rendered XBRL documents.

6.1 XBRL Overview

XBRL is an XML-based language that is used for the exchange and analysis of business and financial information. An XBRL document consists of the following:

- One or more instance documents (instances) that contain actual data and facts,
- One or more schema documents (schemas) that declare the elements that can be used in the instance, and identify other schemas and files where relationships among those elements are declared,
- One or more linkbase documents (linkbases) containing additional information about, or relationships among, the elements in a schema document. There are five types of linkbases: Label, Definition, Reference, Presentation, and Calculation.

  Note: Although the Reference Linkbase file is a valid attachment type, at the moment it is not used.

Schema and linkbase documents contain references to each other in the form of Uniform Resource Identifiers (URIs).

Taxonomies are sets of schemas and linkbases that are designed to be loaded and used together; for example, a schema may contain a list of linkbases that have the URIs of other schemas to be loaded, and so on. Taxonomies generally fall into one of two categories: (1) standard base taxonomies and (2) company extension taxonomies. Filers use company extension taxonomies to supplement base taxonomies and, within limits, customize those base taxonomies to their reporting goals.

Instances also use URIs to reference schemas and linkbases. The Discoverable Taxonomy Set (DTS) of an instance document is the set of all schemas and linkbases that are found by following all URI links and references.

6.2 Supported Versions of XBRL Standard Taxonomies

Below is a list of XBRL schemas for the core document files that are supported by EDGAR (e.g. instance, linkbase, XLink documents). The namespace that represents each document must be used in the form as shown. A recommended prefix that represents each namespace is provided. The location of the actual schema file is also identified

1. Taxonomy Schema for XBRL
   a. Namespace name: http://www.xbrl.org/2003/instance
   b. Recommended prefix: **xbrli**
   c. Location of file: http://www.xbrl.org/2003/xbrl-instance-2003-12-31.xsd
2. Schema for XML instance
   a. Namespace name: http://www.w3.org/2001/XMLSchema-instance
   b. Recommended prefix: **xsi**
   c. Location of file: http://www.w3.org/2001/XMLSchema-instance.xsd
3. Taxonomy Schema for XML
   a. Namespace name: http://www.w3.org/2001/XMLSchema
   b. Recommended prefix: **xsd**[5]
   c. Location of file: http://www.w3.org/2001/XMLSchema.xsd
4. XBRL linkbase schema constructs
   a. Namespace name: http://www.xbrl.org/2003/linkbase
   b. Recommended prefix: link
   c. Location of file: http://www.xbrl.org/2003/xbrl-linkbase-2003-12-31.xsd
5. XBRL simple and extended link constructs
   a. Namespace name: http://www.xbrl.org/2003/XLink
   b. Recommended prefix: xl
   c. Location of file: http://www.xbrl.org/2003/xl-2003-12-31.xsd

[5] Some taxonomies use the *'xs'*: prefix instead of '*xsd:*'

6. XLink attribute specification
    a. Namespace name: http://www.w3.org/1999/xlink
    b. Recommended prefix: **xlink**
    c. Location of file: http://www.xbrl.org/2003/xlink-2003-12-31.xsd
7. Reference Parts schema (FRTA 1.0)
    a. Namespace name: http://www.xbrl.org/2004/ref
    b. Recommended prefix: **ref**
    c. Location of file: http://www.xbrl.org/2004/ref-2004-08-10.xsd
8. Reference Parts schema (FRTA 1.0 revised)
    a. Namespace name: http://www.xbrl.org/2006/ref
    b. Recommended prefix: **ref**
    c. Location of file: http://www.xbrl.org/2006/ref-2006-02-27.xsd
9. Dimensions taxonomy specification
    a. Namespace name: http://xbrl.org/2005/xbrldt
    b. Recommended prefix: **xbrldt**
    c. Location of file: http://www.xbrl.org/2005/xbrldt-2005.xsd
10. Dimensions instance specification
    a. Namespace name: http://xbrl.org/2006/xbrldi
    b. Recommended prefix: **xbrldi**
    c. Location of file: http://www.xbrl.org/2006/xbrldi-2006.xsd

In addition to the core XBRL schema files in the table above, EDGAR supports additional schema and linkbase files. The SEC "Information for EDGAR Filers" web site provides an up-to-date listing of these "recognized" files. Different types of filings at different times will be permitted (or required) to reference certain published schemas and linkbases. Filings must always refer to recognized files at the specified URI locations and use recommended namespace prefixes.

6.3 Submission Syntax

This section details rules of syntax that apply to an Interactive Data submission and all of its attachments.

6.3.1 Use EDGARLink Online Submission Templates to attach XBRL Documents.

Filers may submit submissions with attached XBRL documents to the EDGAR Filing Website. The EDGAR Online Forms Website does not support the attachment of XBRL documents.

EDGARLink Online attaches an XBRL document to a filing in a similar manner as they attach an ASCII/SGML or HTML document. See 5.2.2.10 and 5.2.3.1 for restrictions on the number, size, lengths of document names and other properties of attached documents.

6.3.2 XBRL attachments to an EDGAR submission.

XBRL instance, schema, and linkbase documents must be attached to an EDGAR submission using the EX-101.*, EX-99.SDR K.*, or EX-99.SDR L.* document types.

To minimize the need for preparing multiple data files, filers subject to 17 CFR 232.406 should satisfy its requirement for providing a Cover Page Interactive Data File (Exhibit 104) using an Inline XBRL Document Set (see 5.2.5 above) with EX-101.* attachments other than EX-101.INS.

A single submission must not contain more than one of EX-101 or EX-99.SDR K attachments. A submission may contain both EX-99.SDR K and EX-99.SDR L attachments.

All XBRL document types are listed in the table below.

Note: Although the Reference Linkbase file is a valid attachment type, at the moment it is not used.

XBRL Document	Interactive Data Document Types	Root Element	Required Element
Instance	EX-101.INS, EX-99.SDR K.INS, EX-99.SDR L.INS	xbrli:xbrl	
Schema	EX-101.SCH, EX-99.SDR K.SCH, EX-99.SDR L.SCH	xsd:schema	
Calculation Linkbase	EX-101.CAL, EX-99.SDR K.CAL, EX-99.SDR L.CAL	link:linkbase	link:calculationLink

XBRL Document	Interactive Data Document Types	Root Element	Required Element
Definition Linkbase	EX-101.DEF, EX-99.SDR K.DEF, EX-99.SDR L.DEF	link:linkbase	link:definitionLink
Label Linkbase	EX-101.LAB, EX-99.SDR K.LAB, EX-99.SDR L.LAB	link:linkbase	link:labelLink
Presentation Linkbase	EX-101.PRE, EX-99.SDR K.PRE, EX-99.SDR L.PRE	link:linkbase	link:presentationLink
Reference Linkbase	EX-101.REF	link:linkbase	link:referenceLink

6.3.3 XBRL document names.

Document names must match {base}-{date}[_{suffix}].{extension}.

XBRL Document	Documentname Format
Instance	{base}-{date}.xml
Schema	{base}-{date}.xsd
Calculation Linkbase	{base}-{date}_cal.xml
Definition Linkbase	{base}-{date}_def.xml
Label Linkbase	{base}-{date}_lab.xml
Presentation Linkbase	{base}-{date}_pre.xml
Reference Linkbase	{base}-{date}_ref.xml

Note: Although the Reference Linkbase file is a valid attachment type, at the moment it is not used.

The {base} on the instance filename should, but need not, begin with the registrant's ticker symbol or other mnemonic abbreviation.

The {date} must denote the ending date of the period. If the instance document is a prospectus or other report whose period is indefinite, {date} should match the filing date.

For example, a Form 10-Q covering the period ending September 30, 2009 has {date} = 20090930; and a 485BPOS filed on January 23, 2010 has {date} = 20100123.

The {base} and {date} on other files in the submission should, but need not, be the same as that used for the instance in the same submission.

6.3.4 An XBRL document must not contain HTML character name references.

Section 5.2.2.6 defines extended ASCII characters and how they may be referenced in HTML, but XBRL documents are not HTML documents, and recognize only XML predefined entities (" & ' < and >).

To include characters greater than 127, use XML numeric character references.

For example, ® and ® are ASCII sequences producing the ® symbol.

6.3.5 The ampersand character

The ampersand character must begin a valid XML predefined entity or numeric character reference. XML with invalid predefined entity or numeric character references are treated as if an invalid character had appeared. For example, &&; is invalid XML.

6.3.6 Restrictions on URI content

The URI content of the xlink:href attribute, the xsi:schemaLocation attribute and the schemaLocation attribute must be relative and contain no forward slashes, or a recognized external location of a standard taxonomy schema file, or a "#" followed by a shorthand xpointer. The xlink:href attribute must appear on the link:loc element; the schemaLocation attribute must appear on the xsd:import element, and the xsi:schemaLocation attribute must appear on the link:linkbase element and may appear on the xbrli:xbrl element.

Valid entries for the xlink:href attribute, the xsi:schemaLocation attribute and the schemaLocation attribute are document locations. If they are relative URIs, they are subject to EDGAR attachment naming conventions. Therefore, all documents attached to the submission will be at the same level of folder hierarchy. By restricting the content of these attributes, all documents in the DTS of an instance will be either a standard taxonomy or present in the submission.

Examples:

- xlink:href="abccorp-20100123.xsd"
- <xsd:import schemaLocation="http://xbrl.org/2006/xbrldi-2006.xsd" namespace= …/>

Counterexamples:

- xlink:href="http://www.example.com/2007/example.xsd"
- xlink:href="#element(1/4)" (Comment: this is a scheme-based xpointer, not shorthand)

6.3.7 XBRL document names are case sensitive.

XBRL validation requires instances, linkbases and schemas to refer to one another using URIs, which are case sensitive.

6.3.8 A submission must contain exactly one EX-101.INS or EX-99.SDR K.INS.

An Interactive Data instance in XBRL format must be an EX-101.INS, EX-99.SDR K.INS, or EX-99.SDR L.INS.

6.3.9 Filers must use one of the standard taxonomies.

The set of standard taxonomy files changes from time to time. A current listing of all taxonomy files can be found on the SEC website at *https://www.sec.gov/info/edgar/edgartaxonomies.shtml*.

6.3.10 Reserved

6.3.11 Attribute xml:base must not appear in any Interactive Data document.

XML processors interpret this attribute differently, so it must not be used.

6.4 Interactive Data Filing Syntax

This section describes the processing of Interactive Data filings.

6.4.1 Reserved.

6.4.2 EDGAR deletes all XBRL attachments from a submission that does not contain an Inline XBRL document if any of the XBRL attachments contains a syntax error.

If the submission does not contain an Inline XBRL document, EDGAR will not suspend the submission; it removes all XBRL documents from the submission and the filer receives an "EDGAR Warning" of an "XBRL Error" in their notification message.

This is performed without regard to whether the submission is live or test. A live filing that is truncated will be distributed without its XBRL attachments.

However, if the submission contains an Inline XBRL document, then an "XBRL Error" will cause the entire submission to be suspended and no part of the submission will be distributed. See 5.2.5 ("Inline XBRL Documents") of this Volume for more information regarding Inline XBRL.

6.4.3 The XBRL instance documents in a submission must be XBRL 2.1 valid.

EDGAR will suspend a submission with EX-99.SDR K.* or EX-99.SDR L.* with syntax errors.

6.5 Syntax of Instances

This section defines rules governing syntax restrictions on instances. A valid Interactive Data instance is a valid XBRL 2.1 instance, but not all valid XBRL 2.1 instances are valid Interactive Data instances.

Restrictions on the xlink:href, xsi:schemaLocation and schemaLocation attributes, 6.3.6, above, ensure that the DTS of an instance will contain only documents in the same submission or in a standard taxonomy.

6.5.1 The scheme attribute of the xbrli:identifier element must be http://www.sec.gov/CIK.

6.5.2 An xbrli:identifier element contains the CIK of the registrant, with one exception

The CIK is an xsd:normalizedString of exactly ten digits from 0 to 9. An xbrli:identifier element must have the CIK of the registrant as its content except in attachment EX-99.SDR L.INS when it contains the financial report of an entity without a CIK.

The xbrli:identifier contains the CIK of the registrant (issuer), not the filer. Fund Series and Class identifiers, which are nine digits following an S or C, are not allowed in the xbrli:identifier element. Document type EX-99.SDR L.INS may contain the financial report of an entity that is not an SEC registrant; in that case use 0000000000 in xbrli:identifier.

If multiple subsidiaries are reported in the same instance, then the CIK of the holding company is the only CIK that will appear in the xbrli:identifier element of that one instance. Section 6.6 below contains rules that apply to the xbrli:context elements in an instance containing a combined submission.

6.5.3 All xbrli:identifier elements in an instance must have identical content.

6.5.4 The xbrli:scenario element must not appear in any xbrli:context.

If the xbrli:scenario element was used, then XBRL requires that it have child elements; however, all dimensions in Interactive Data filings appear in the xbrli:segment element. Therefore, the xbrli:scenario element cannot be used.

6.5.5 Reserved.

6.5.6 Reserved.

6.5.7 An instance must not contain duplicate xbrli:context elements.

An instance must not contain equivalent xbrli:context elements. Contexts are defined to be equivalent if they have S-equal identifiers, equal dateUnion values for startDate, endDate and instant (respectively), and equivalent segment element children. xbrli:segment elements are tested for equality of their children without regard to order (the scenario element is disallowed by another rule).

The id attribute of an xbrli:context element can be any xsd:NCName, but users will find it helpful when it is a mnemonic string that contains the xbrli:period (or fiscal period), and the local part of the QName contents of the dimension attribute and xbrldi:explicitMember. There is usually no need to repeat the registrant name in the id attribute. There is no limit on the length of the id attribute.

The table shows examples of this usage.

Period	xbrli:context id attribute
12 months of fiscal 2007	FY07d
End of fiscal 2007	FY07e
Start of fiscal 2007	FY06e
3 months of the 2nd Quarter of fiscal 2007	FY07Q2d
End of the 2nd Quarter of fiscal 2007	FY07Q2e
9 months year to date in fiscal 2007	FY07M9d
Fiscal 2006 previously reported amounts	FY06d_ScenarioAxis_PreviouslyReportedMember

6.5.8 Every xbrli:context element must appear in at least one contextRef attribute.

Unused xbrli:context elements have no benefit to users and are easily removed by the filer before submission.

6.5.9 Pairs of contexts must not overlap by 24 hours or less.

If the duration of a context is more than 24 hours, then its endDate datetime value must be greater than the startDate datetime of any other context by 24 hours or less.

XBRL 2.1 interprets a date used as a context start date as “midnight at the beginning of” that day. A date used as an instant or endDate in a context means “midnight at the end of” that day.

For example, a company reporting at a May 31st, 2009 fiscal year-end will have contexts whose end date-time is midnight at the end of 2008-05-31 (the prior fiscal year) and contexts whose start date-times are midnight at the beginning of 2008-06-01 (the current fiscal year). It must not have any contexts with start date of midnight at the beginning of 2008-05-31, and no contexts with end date of midnight at the end of 2008-06-01.

6.5.10 Reserved.

6.5.11 Element xbrli:xbrl must not have duplicate child xbrli:unit elements.

Element xbrli:xbrl must not have equivalent child xbrli:unit elements. Units are equivalent if they have equivalent measures or equivalent numerator and denominator. Measures are equivalent if their contents are equivalent QNames. Numerators and Denominators are equivalent if they have a set of equivalent measures.

6.5.12 Fact duplication

An instance must not have more than one fact having S-Equal element names, equal contextRef attributes, and if they are present V-Equal unitRef attributes and xml:lang attributes effective values, respectively, unless their values are consistent, as described below, in which case the distinct facts are consolidated into a single fact for all other validations.

For numeric facts, all such values must be consistent with having been rounded from a single value. Where the decimals attribute of such of facts is the same, the values MUST be numerically equal. Where the decimals attribute is different, consistency is determined by considering a closed interval centered on each fact value, and of size 10^(n) where n is the value of the decimals attribute, and checking for overlap of all such intervals. For example, a value of 500 with a decimals attribute of -2 would result in an interval of 450 to 550, inclusive. A value of 550 with decimals attribute of -1 results in an interval of 545 to 555. These values are considered consistent as the intervals overlap; they are both consistent with having been rounded from a value in the range 545 to 550. The use of a closed interval means that intervals are inclusive of the end values.

Consistent numeric facts are consolidated into a single fact having the value of the fact with the maximum specified decimals value for purposes of validation and rendering.

For non-numeric facts, the values are consistent only if they are V-Equal.

The xml:lang attribute effective value is relevant only for types derived from normalizedStringItemType or stringItemType. A fact is an occurrence in an instance of an element with a contextRef attribute. The values of the id attributes are not relevant to detection of duplicate facts. Other rules forbidding equivalent xbrli:context and xbrli:unit elements ensure that duplicate values of the contextRef and unitRef attributes can be detected without dereferencing.

The predicate V-Equal is defined in XBRL 2.1 section 1.4, and specifies that non-numeric values are compared after whitespace normalization.

Calculation inconsistencies have no impact on the validity of EDGAR submissions, and therefore the effect of numeric fact duplication in XBRL 2.1 section 5.2.5.2 is moot.

6.5.13 Attribute xml:lang defaults to 'en-US'.

The default value of the xml:lang attribute on non-numeric facts and on link:footnote is 'en-US'. XBRL 2.1 does not specify a default value for the xml:lang attribute, but an Interactive Data instance assumes one.

6.5.14 Non-US English content may appear but it must be translated into US English.

An instance having a fact with non-nil content and the xml:lang attribute not equal to "en-US" must also contain a fact using the same element and all other attributes with an xml:lang attribute equal to "en-US".

For example, the US English fact below can appear in an instance without the French fact, but the French fact cannot appear without the US English fact

```
<eg:q contextRef='x'>yes</eg:q>
<eg:q contextRef='x' xml:lang='fr'>oui</eg:q>
```

6.5.15 Block text content containing a left angle bracket must be well formed XML.

If the un-escaped content of a fact with base type textBlockItemType or a type equal to or derived by restriction of the type 'escapedItemType' in a standard taxonomy schema namespace contains the "<" character followed by a QName and whitespace, "/>" or ">", then the un-escaped content must contain only a sequence of text and XML nodes.The "<" character may appear in the text content of an XML element as "<", "<", "<" or some other guise; when it appears, the content of the element will then be "un-escaped" for analysis. If "<" is followed by a QName and whitespace, then the content is tested for XML well-formedness.

The element name has no significance in this rule, only the base type. For example, although the name of an element in a standard taxonomy having base type textBlockItemType conventionally ends with the string "TextBlock", the reverse is not always true.

Example XBRL	Text After "un-escaping"	Valid
<eg:AcidityTextBlock> ph<1.0 </eg:AcidityTextBlock>	pH < 1.0	Yes. Without a QName the un-escaped content is not interpreted as markup.
<us-gaap:InventoryTextBlock contextRef="x"> Inventory </us-gaap:IntentoryTextBlock>	Inventory 	No
<us-gaap:InventoryTextBlock contextRef="x"> 3. Inventory </us-gaap:IntentoryTextBlock>	3. Inventory	Yes

Example XBRL	Text After “un-escaping”	Valid
<eg:BenchmarkTextBlock> The <i>S&P 500®</i> Index </eg:BenchmarkTextBlock>	The S&P 500® Index	Yes

Some software applications may render the resulting content of the element as if it was embedded in an HTML 3.2 document, and well-formed XML is a prerequisite for well-formed HTML. Considering the status of the text as a kind of management assertion, well-formed XML is in the interest of the registrant because it decreases the likelihood of incorrect renderings.

HTML entity references such as ® must be doubly quoted as shown in the example above. Likewise, an XML entity reference such as & will appear in the un-escaped text only if doubly quoted.

6.5.16 Tag restrictions in 5.2.2 apply to block text XML content

Facts of type “text block” whose un-escaped content contains xml elements must satisfy a content model derived from the BODY tag as defined in 5.2.2.

This specifies the circumstances under which content containing escaped xml elements will be interpreted as HTML. HTML as accepted by EDGAR is detailed in Section 5.2.2 and is based on HTML 3.2 elements and entities, with extensions (such as allowing the “style” attribute) and restrictions (such as disallowing the “textarea” element). Text block content may additionally use HTML elements “span”, “tbody”, “thead”, “tfoot”, and the unprefixed “lang” attribute.

Other than exceptions specified in 6.10, there is no prohibition on escaped HTML elements appearing in other XBRL elements in schemas (such as link:definition) or linkbases (such as link:label), and the renderer (see 6.24) does not un-escape that content.

6.5.17 The xbrli:xbrl element must not have any facts with the precision attribute.

This applies to the submission only; the word “precision” may be used in other ways by XBRL preparation software.

6.5.18 Reserved.

6.5.19 Required contexts

An instance covering a reporting period must contain a Required Context that is an xbrli:context having xbrli:startDate equal to 00:00:00 on the first day of the reporting period and xbrli:endDate equal to 24:00:00 on its last day.This rule defines “Required Context”. For example, this rule applies to Form 10-Q filings for a company with a June 30, 2009 fiscal year end as follows:

Quarter	xbrli:startDate	xbrli:endDate
1	2009-07-01	2009-09-30
2	2009-07-01	2009-12-31
3	2009-07-01	2010-03-31

Many submissions require a second Required Context; see 6.5.21 below. Required contexts are distinguished by having no xbrli:segment elements.

6.5.20 The required contexts must contain all required document information facts.

For each required Document Information element, an instance should (in some cases, must) contain a fact with that element and a contextRef attribute referring to its Required Context. Required Document Information facts may specify attribute xml:lang, but facts with xml:lang attribute absent or xml:lang equal to “en-US” take precedence over facts having other values for xml:lang.

The Required Document Information elements are:

Element	Base Type	Example values
dei:DocumentType	xsd.string	8-K, 485BPOS, POS AM, SDR K
dei:DocumentPeriodEndDate	YYYY-MM-DD	2009-09-30 ***
dei:AmendmentFlag	xsd:boolean	true
dei:AmendmentDescription	xsd:normalizedString	Correct the company HQ address.
dei:DocumentFiscalYearFocus	YYYY	2021 *
dei:DocumentFiscalPeriodFocus	Q1, Q2, Q3, or FY	FY **

***Note:** The value space of xsd:gYearItemType is a year in the form YYYY.

****Note:** Reports for the 1st, 2nd and 3rd quarters must have a fiscal period focus of Q1, Q2, and Q3 respectively, and annual reports must have fiscal period focus of FY.

*****Note:** See entries for 'period' in Table 7-1 for restrictions on future dates.

The document information facts are required or permitted where indicated for the following submission types and their "/A" variants, and should not appear in other document types:

Element	8-K, **8-K12B, 8-K12G3, 8-K15D5**	**10-K, 10-KT, 10-Q, 10-QT, 20-F, 40-F**	**S-1, S-3, S-4, S-11, F-1, F-3, F-4, 10 12B, 10 12G, 20FR12B, 20FR12G, 40FR12B, 40FR12G**	**POS AM, POS EX, N-CSR, N-CSRS**	**6-K, SP 15D2, K SDR, L SDR**	**485APOS, 485BPOS, 485BXT, 497, N-1A, N-3, N-4, N-6**	**Other[6]**
DocumentType	X	X	X*	X*	X*	X*	X*
AmendmentDescription	A	A	A	A	A	A	A
DocumentPeriodEndDate	R (use the date of report, date of earliest event reported)	R (use the end of the reporting or transition period)		O* (use the end of the period reported)	R* (use the end of the period reported)	R* (use the filing date)	
DocumentFiscalYearFocus	Op*	R*	Op*	Op*			
DocumentFiscalPeriodFocus	Op*	R*	Op*	Op*			
AmendmentFlag	R*	R*	R*	R*	R*	R*	R*

In the required context:
X – A non-null fact must exist (and in an inline doc, be visible – see 6.5.45).
X* – A non-null fact must exist.
R – A non-null fact should exist (and in an inline doc, be visible).
R* – A non-null fact should exist.
A – A non-null fact should exist if and only if AmendmentFlag is true.
O* – A non-null fact may or may not exist.
Op* – A non-null fact may exist for each of the fiscal year and period focus, or neither.
Blank – A non-null fact should not exist.

6.5.21 **The required contexts must contain all required entity information facts.**

An instance should (in some cases, must) contain one non-empty fact for each required Entity Information element, each with a contextRef attribute referring to a Required Context. The value of an EntityPublicFloat fact in an instance will be 0 for an entity that has only public debt. Required Entity Information facts may specify attribute xml:lang, but facts with xml:lang attribute absent or xml:lang equal to "en-US" take precedence over facts having other values for xml:lang.

[6] POSASR, S-1MEF, S-3D, S-3DPOS, S-3MEF, S-4EF, S-4MEF, S-4 POS, S-11MEF, F-1MEF, F-3MEF, F-3ASR, F-3D, F-3DPOS, F-3MEF, F-4EF, F-4MEF, F-4POS, F-10EF, F-10POS, SP15D2, N-2, N-2/A, N-2ASR, N-2MEF, N-2 POSASR, 486APOS, 486BPOS, 486BXT, POS 8C, POS AMI, POS462B, POS462C, 424A, 424B1, 424B2, 424B3, 424B4, 424B5, 424B7, 424B8, SC 13E3, DEF 14A, DEF 14C, DEFA14A, DEFA14C, DEFC14A, DEFC14C, DEFM14A, DEFM14C, DEFR14A, DEFR14C, PRE 14A; PREM14A, PREC14A; PRER14A, PRE 14C, PREM14C; PREC14C, PRER14C and their /A variants

Required Entity Information facts having period type "instant" use a context containing an xbrli:instant value that is the measurement date (for public float and common shares or other units of ownership outstanding), otherwise identical to the Required Context.

Additional facts using the Required Entity Information elements are allowed in other contexts.

The table below contains a description of the elements along with their base type, as well as providing an example for each.

Element	Base Type	(Example values)
EntityRegistrantName	xsd:normalizedString	General Example Company
EntityCentralIndexKey	dei:centralIndexKey	0005551212
EntityCurrentReportingStatus	dei:yesNo	Yes
EntityVoluntaryFilers	dei:yesNo	No
CurrentFiscalYearEndDate	xbrli:gMonthDayItemType	--12-31*
EntityFilerCategory	dei:filerCategory	Large Accelerated Filer
EntityWellKnownSeasonedIssuer	dei:yesNo	Yes
EntityPublicFloat	xsd:decimal	987654321
IcfrAuditorAttestationFlag	xsd:boolean	true
AuditorName	dei:internationalNameItemType	Smith Jones LLP
AuditorLocation	dei:internationalNameItemType	Waterloo, ON, Canada
AuditorFirmID	dei:sequenceNumber	3456

***Note:** The value space of xbrli:gMonthDayItemType is in the format - - MM-DD.

The following table shows which elements are required or permitted for each document type.

Element	8-K, 8-K12B, 8-K12G3, 8-K15D5	10-K, 10-KT	10-Q, 10-QT	20-F	40-F	10-12B, 10-12G, S-1, S-3, S-4, S-11	POS AM, POS EX	20FR12B, 20FR12G, 40FR12B, 40FR12G	6-K, K SDR, L SDR	Other[7]
EntityRegistrantName	X	X	X	X	X	X*	X*	X*	X*	X*
EntityCentralIndexKey	X*	X*	X*	X*	X*	X*	X*	X*	X*	X*
EntityCurrentReportingStatus		R	R	R	R			O*		
EntityVoluntaryFilers (*i.e.* registrants "not required to file")		R WV		R WV						

[7] POSASR, S-1MEF, S-3D, S-3DPOS, S-3MEF, S-4EF, S-4MEF, S-4 POS, S-11MEF, F-1MEF, F-3MEF, F-3ASR, F-3D, F-3DPOS, F-3MEF, F-4EF, F-4MEF, F-4POS, F-10EF, F-10POS, SP15D2, N-1A, N-1A/A, N-2, N-2/A, N-2ASR, N-2MEF, N-2 POSASR, N-3, N-4, N-6, 485APOS, 485BPOS, 485BXT, 497, 486APOS, 486BPOS, 486BXT, POS 8C, POS AMI, POS462B, POS462C, 424A, 424B1, 424B2, 424B3, 424B4, 424B5, 424B7, 424B8, SC 13E3, DEF 14A, DEF 14C, DEFA14A, DEFA14C, DEFC14A, DEFC14C, DEFM14A, DEFM14C, DEFR14A, DEFR14C, PRE 14A; PREM14A, PREC14A; PRER14A, PRE 14C, PREM14C; PREC14C, PRER14C, N-CSR, N-CSRS and their /A variants

Element	8-K, 8-K12B, 8-K12G3, 8-K15D5	10-K, 10-KT	10-Q, 10-QT	20-F	40-F	10-12B, 10-12G, S-1, S-3, S-4, S-11	POS AM, POS EX	20FR12B, 20FR12G, 40FR12B, 40FR12G	6-K, K SDR, L SDR	Other[7]
EntityInteractiveDataCurrent		R	R	R	R			O*		
CurrentFiscalYearEndDate	E503	R	R*	R	R			O*	R*	
EntityFilerCategory		R	R	R		R*	O*			
EntityWellKnownSeasonedIssuer		R WS WV		R WS WV						O
EntityPublicFloat		R								
IcfrAuditorAttestationFlag		Ra		Ra	O					
AuditorName		H		H	H					
AuditorLocation		H		H	H					
AuditorFirmId		H		H	H					

In the required context:
X – A non-null fact must exist (and in an inline doc, should be visible).
X* – A non-null fact must exist.
R – A non-null fact should exist (and in an inline doc, be visible).
R* – A non-null fact should exist.
Ra – If the value of EntityFilerCategory is 'Large Accelerated Filer' or 'Accelerated Filer', then a non-null fact should exist (and if inline, be visible), otherwise a non-null fact may exist (and if inline, be visible) or may not exist.
WS – Must not have EntityWellKnownSeasonedIssuer=Yes and EntityShellCompany=true.
WV – Must not have EntityWellKnownSeasonedIssuer=Yes and EntityVoluntaryFilers=Yes.
E503 – In an inline doc, if Item 5.03 is present, then a non-null fact must exist, else a non-null fact should not be present.
H – A non-null fact must exist and be visible, as detailed in 6.5.54.
O – A non-null fact may exist (and if inline, be visible) or may not exist.
O* – A non-null fact may or may not exist.
Blank – a non-null fact should not exist.

6.5.22 **Reserved.**

6.5.23 **The Entity CIK in the required context.**

The contents of the dei:EntityCentralIndexKey fact in the Required Context must equal the content of the xbrli:identifier element in that context.

6.5.24 **The Registrant Name in the required context.**

The official Registrant Name in EDGAR (a "conformed name") that corresponds to the CIK of the xbrli:identifier must match the dei:EntityRegistrantName fact in the Required Context, unless the xbrli:identifier value is 0000000000.

For non-Inline XBRL instances, the conformed name must be a case-insensitive prefix of the fact. For example, conformed name "SMITH" would match fact text "Smith, John". For Inline XBRL files, other differences are ignored:

1. Differences in whitespace or punctuation; hyphen characters (-,-) may either match whitespace or nothing. For example, "ABC Real-time" will match both "A.B.C. RealTime" and "ABC, Real Time".
2. Single-character words are ignored; "A. B. SMITH" will match "SMITH A B".
3. Text entered between "//", such as "ABC CO /DE/", matches "ABC CO".
4. Matching abbreviations that EDGAR imposes, such as truncating CORPORATION to CORP, shortening "and" to ampersand "&", and dropping the word "The" at the beginning. For example, "The Smith and Jones Corporation" matches "SMITH & JONES CORP".

The cover pages of forms 20-F and 40-F distinguish the "Exact name of Registrant as specified in its charter" from the "Translation of Registrant's name into English". If either differs from the official Registrant Name, then the filer should provide an additional dei:EntityRegistrantName fact with an xml:lang attribute value other than "en-US".

6.5.25 Domain item type elements are not facts.

Elements with a type attribute equal to or a restriction of 'domainItemType' in a standard taxonomy schema target namespace must not appear as facts in an instance. Elements of this type are for use only in the xbrldi:explicitMember element.

6.5.26 Common Stock Shares Outstanding facts.

An instance with dei:DocumentType in the table below must have at least one non-empty dei:EntityCommonStockSharesOutstanding fact for each class of stock or other units of ownership outstanding.

	8-K	10-K, 10-KT, 10-Q, 10-QT	20-F	40-F	20FR12B, 20FR12G	40FR1G, 40FR12G	All Other
EntityCommonStockSharesOutstanding		R	R	O	O*		

R – A non-null fact should exist (and in an inline doc, be visible) in the required context.

O – A non-null fact may exist (if inline, visible) or not exist.

O* - A non-null fact may or may not exist in the required context.

Blank – a non-null fact should not exist.

If the entity represented in the Required Context does not have common shares or other ownership units outstanding, the dei:EntityCommonStockSharesOutstanding fact value must be zero. A fact having xsi:nil='true' cannot be used to satisfy this criterion.

If an entity represented in the Required Context has only one class of common stock or other units of ownership outstanding, then no matter what the class is named, the instance requires only one dei:EntityCommonStockSharesOutstanding fact, and the context of that fact will have an xbrli:instant equal to the measurement date, and that context will have no xbrli:segment element.

If the entity represented in the Required Context has multiple classes of common shares or other units of ownership outstanding, then the instance must not have any fact with element EntityCommonStockSharesOutstanding in a standard namespace in any context without an xbrli:segment. Instead, the instance must have a distinct context for each class of common stock or other units of ownership outstanding, and each context will have xbrli:instant equal to the measurement date, an xbrli:segment with an explicit member of the StatementClassOfStockAxis or ClassesOfShareCapitalAxis in a standard namespace for each class of stock or other units of ownership, and a fact with element EntityCommonStockSharesOutstanding in a standard namespace in each such context. This is a specific case of the more general requirement in 6.6.10 below.

6.5.27 **A footnoteLink element must have no children other than loc, footnote, and footnoteArc.**

6.5.28 **The role attribute of a footnote element must be defined in XBRL 2.1.**

6.5.29 **The role attribute of a loc element must be empty, or defined in XBRL 2.1.**

6.5.30 **The arcrole of a footnoteArc element must be defined in XBRL 2.1 or a standard taxonomy.**

6.5.31 **Reserved.**

6.5.32 **A link:footnoteLink link:loc xlink:href attribute must start with the sharp sign "#".**

Occurrences of link:footnote in an instance can only refer to facts in that instance.

The target of a link:footnote locator xlink:href attribute may be an element with xsi:nil='true', so registrants should not assume that a "nil" fact is completely equivalent to a "missing" fact.

6.5.33 **Every nonempty link:footnote element must be linked to at least one fact.**

A nonempty link:footnote element must have an xlink:label attribute equal to an xlink:to attribute of a sibling link:footnoteArc.

Footnotes with text must not "dangle". By contrast, a link:loc element that is not connected by a link:footnoteArc is legal syntax.

6.5.34 **Tag restrictions in 5.2.2 apply to footnote content.**

The content of a link:footnote element must satisfy a content model derived from the BODY tag as defined in 5.2.2. XBRL 2.1 allows link:footnote elements to contain XHTML. HTML as accepted by EDGAR is detailed in Section 5.2.2 and is based on HTML 3.2 elements and entities, with extensions (such as allowing the "style" attribute) and restrictions (such as disallowing the "textarea" element). Footnote content may additionally use HTML elements "span", "tbody", "thead" and "tfoot".

6.5.35 **Unit type registry restrictions apply.**

The value of each 'unitRef' attribute on each fact of a type in the unit type registry must refer to a unit declaration consistent with the data type of that fact, where consistency is defined by that registry.

XBRL 2.1 already enforces the requirement that a fact of xbrli:monetaryItemType must have a unitRef whose xbrli:measure is an ISO standard currency. A standard numeric data type registry

is similar but broader: it has a schema with numeric type declarations, and each numeric data type is associated with consistent unit declaration measures, numerators and denominators.

A portion of a registry is shown below; full details are maintained at *https://www.sec.gov/info/edgar/edgartaxonomies.shtml*.

In this table, for example, facts whose type is based on areaItemType must have a unit whose measure is one of sqft, sqyd, sqmi, etc. The notation "(any)" means that the element namespace is ignored for the purposes of checking for consistency

Type name space	Type element name	Unit measure name space	Unit measure element name	Meaning	Unit numerator namespace	Unit numerator element name	Unit denominator namespace	Unit denominator element name
(any)	percent-Item-Type	xbrli	Pure	Rate or Fraction	n/a	disallowed	n/a	disallowed
(any)	perSha-reItem-Type	n/a	disal-lowed	Monetary unit per Share	iso4217	3-letter ISO 4217 codes	xbrli	shares
(any)	areaItem Type	(any)	sqft	Square Foot	n/a	disallowed	n/a	disallowed
(any)	areaItem Type	(any)	sqyd	Square Yard	n/a	disallowed	n/a	disallowed
(any)	areaItem Type	(any)	sqmi	Square Mile	n/a	disallowed	n/a	disallowed
(any)	areaItem Type	(any)	A	Acre	n/a	disallowed	n/a	disallowed

6.5.36 The local name in xbrli:measure in UTF-8 must not exceed 200 bytes.

This length restriction applies to bytes in UTF-8 encoding, not characters. See 6.7.29 below.

6.5.37 The decimals attribute value must not cause non-zero digits to be interpreted as zero.

If the decimals attribute of a numeric fact is not equal to 'INF', then the value is interpreted as if certain digits were zero. Interactive Data documents must not contain usage that results in such truncations. The examples below illustrate correct and incorrect use:

Fact text	Decimals value	Interpreted value	Result
-2345.67	INF	-2,345.67	
-2345.67	2	-2,345.67	
-2345.67	0	-2,345.00	Error
-2345.67	-2	-2,300.00	Error
-2345.67	-3	-2000.00	Error
-2345.67	-6	0000.00	Error

For further information and guidance using the decimals attribute, see 6.6.32 below.

6.5.38 Do not use element xbrli:forever in contexts.

6.5.39 The dimension of xbrli:typedMember must be defined in a standard taxonomy.

The value of the dimension attribute must resolve to an element whose namespace-uri denotes a standard taxonomy schema as defined in 6.3.9. In a standard taxonomy, the xbrldt:typedDomainRef attribute will only refer to an element having 'simple' content as defined in XML Schema.

6.5.40 Submission header element values and entity fact values should be consistent.

Submission header elements and entity data values for reporting period, company type, company status, and other data should be consistent with a fact of a corresponding standard element in the required context and in the absence of a submission header element, there should be no such matching fact. As described in the EDGARLink Online Technical Guide, many submission types require certain XML tags and values to appear in the submission header while disallowing others. For example, submission type 10-Q requires element emergingGrowthCompany, but not acceleratedFilerStatus. Note that older versions of the dei namespace do not have all the relevant elements, while 6.5.20 and 6.5.21 in some cases require a fact in the required context that will not appear in the submission header, so the conditions for each such element may differ slightly. The following cases apply:

1. If an instance has dei:CurrentFiscalYearEndDate in the required context, then its month and day should match the fiscal year end month and day, if known, for the filer with CIK matching the required context xbrli:identifier.
2. If a submission header has a periodOfReport element then its date should agree with the value of dei:DocumentPeriodEndDate in the required context. This does not apply when 6.5.20 requires dei:DocumentPeriodEndDate for a submission type that does not have periodOfReport in the header.
3. If a submission has a voluntaryFilerFlag element then its value should agree with the value of dei:EntityVoluntaryFiler in the required context. This does not apply where 6.5.21 requires dei:EntityVoluntaryFiler for a submission type that does not have voluntaryFilerFlag in the header.
4. If a submission has a wellKnownSeasonedIssuerFlag then its value should agree with the value of dei:EntityWellKnownSeasonedIssuer in the required context. This does not apply where 6.5.20 requires dei:EntityWellKnownSeasonedIssuer for a submission type that does not have wellKnownSeasonedIssuer in the header.
5. If a submission has a shellCompanyFlag ~~and there is a EntityShellCompany element in the dei namespace in the DTS of the instance~~, then the required context should have a dei:EntityShellCompany fact with a value that agrees. If the header does not have a shellCompanyFlag then the required context should not contain such a fact.
6. If a submission has a emergingGrowthCompanyFlag ~~and there is an EntityEmergingGrowthCompany element in the dei namespace in the DTS of the instance,~~ then the required context should have a dei:EntityEmergingGrowthCompany fact with a value that agrees. If the header does

not have an emergingGrowthCompanyFlag then the required context should not contain such a fact.

7. If a submission has a exTransitionPeriodFlag ~~and there is an EntityExTransitionPeriodFlag element in the dei namespace in the DTS of the instance~~, then the required context should have a dei:EntityTransitionPeriodFlag fact with a value that agrees. If the header does not have an ex~~dei:Entity~~TransitionPeriodFlag then the required context should not contain such a fact.
8. If the submission type is 485APOS, 485BPOS, 485BXT, 497, N-1A, N-2, N-3, N-4, or N-6 it has an invCompanyType element in its header~~. If there is an EntityInvCompanyType element in the dei namespace of the DTS of the instance, then.~~ The required context should have a dei:EntityInvCompanyType fact with a value that agrees.
9. If the submission has a smallBusinessFlag ~~and the dei namespace in the DTS of the instance has element EntitySmallBusiness,~~ then the required context should have a ~~dei:AcceleratedFilerStatus fact value *not* containing the words "Smaller Reporting Company" and a~~ dei:EntitySmallBusiness fact with a value that agrees~~. If the dei namespace in the DTS of the instance does not have element EntitySmallBusiness then the required context should have an dei:AcceleratedFilerStatus fact value containing the words "Smaller Reporting Company"~~.
10. If the submission has an acceleratedFilerStatus element with value "Large Accelerated Filer" then the required context should have a dei:FilerCategory fact value starting with "Large Accelerated Filer".
11. If the submission has an acceleratedFilerStatus element with value "Accelerated Filer" then the required context should have a dei:FilerCategory fact value starting with "Accelerated Filer".
12. If the submission has an acceleratedFilerStatus element with value other than "Large Accelerated Filer" or "Accelerated Filer" then the required context should have a dei:FilerCategory fact value not starting with "Large Accelerated Filer" or "Accelerated Filer".
13. If the submission has no acceleratedFilerStatus element and dei:EntityFilerCategory is not required by 6.5.21 then dei:EntityFilerCategory should not appear in the required context.

The table below, in conjunction with the table in 6.5.21, shows the submission types affected:

Non-null fact in a context	8-K, 8-K12B, 8-K12G3, 8-K15D5	10-K, 10-KT, 10-Q, 10-QT	20-F	40-F	10-12B, 10-12G, S-1, S-3, S-4, S-11	20FR12B, 20FR12G	40FR12B, 40FR12G, F-1, F-3, F-4	POS EX, POS AM	485APOS, 485BPOS, 485BXT, 497, N-1A, N-2, N-3, N-4, N-6	POSASR, POS462B, POS462C, POS 8C, POS AMI	All others [8]
EntityShellCompany		R WS	R WS								
EntitySmallBusiness		R SB			R* SB			O* SB			

[8] 6-K, SP 15D2, S-1MEF, S-3ASR, S-3D, S-3DPOS, S-3MEF, S-4EF, S-4MEF, S-4 POS, S-11MEF, F-1MEF, F-3MEF, F-3ASR, F-3D, F-3DPOS, F-3MEF, F-4EF, F-4MEF, F-4POS, F-10EF, F-10POS, and their /A variants

Non-null fact in a context	8-K, 8-K12B, 8-K12G3, 8-K15D5	10-K, 10-KT, 10-Q, 10-QT	20-F	40-F	10-12B, 10-12G, S-1, S-3, S-4, S-11	20FR12B, 20FR12G	40FR12B, 40FR12G, F-1, F-3, F-4	POS EX, POS AM	485APOS, 485BPOS, 485BXT, 497, N-1A, N-2, N-3, N-4, N-6	POSASR, POS462B, POS462C, POS 8C, POS AMI	All others [8]
EntityEmergingGrowth Company	R	R	R	R	R*	R*	R*	O*			
EntityExTransitionPeriod	ET	ET	ET	ET	ET*	ET*	ET*	ET*			
EntityInvCompanyType								O	R*	O	

In the required context:

R – A non-null fact should exist (and in an inline doc, be visible).

R* – A non-null fact should exist.

O* – A non-null fact may or may not exist.

SB – If the registrant file number begins with 811- or 814- then EntitySmallBusiness should not be true.

ET – If EntityEmergingGrowthCompany is "true", then a non-null EntityExTransitionPeriod fact must exist (and in an inline doc, be visible), else EntityExTransitionPeriod should not exist.

ET*– If EntityEmergingGrowthCompany is "true", then a non-null EntityExTransitionPeriod fact must exist, else EntityExTransitionPeriod should not exist.

WS – Must not have EntityWellKnownSeasonedIssuer=Yes and EntityShellCompany=true.

Blank – A non-null fact should not exist.

6.5.41 Each series ID in the header should be a member of LegalEntityAxis in a context.

The series identifiers in the scope of a submission can be determined in one of two ways. If the submission header element rptIncludeAllSeriesFlag is true, then the scope is all active series IDs for all CIKs in the header. Otherwise, the scope contains the set of all values of the seriesId element children of rptSeriesClassInfo. Each series ID in scope should appear as a member of the dei:LegalEntityAxis with element name matching the series ID followed by the word "Member". For example, if the submission header contains:

```
<seriesClasses xmlns="http://www.sec.gov/edgar/coregsc">
  <reportSeriesClass>
    <rptSeriesClassInfo xmlns="http://www.sec.gov/edgar/sccommon">
      <seriesId>S000123456</seriesId>
      <includeAllClassesFlag>true</includeAllClassesFlag>
    </rptSeriesClassInfo>
  </reportSeriesClass>
</seriesClasses>
```

Then there should be at least one context with an explicit member of the dei:LegalEntityAxis whose local name is S000123456Member. This only applies to Investment Company registrants of type N-1A or N-3.

6.5.42 Instances should not use elements declared "deprecated" in any standard namespace.

Each time the edgartaxonomies.xml file is updated with allowed versions of standard namespaces (see 6.22) newer namespaces are normally accompanied with a list of elements from earlier versions that have been deprecated. It is also possible for an obsolete standard namespace to be deprecated as of some date, with no substitute. Subsequent submissions should no longer use the deprecated elements.

For example, suppose element Xyz exists in us-gaap 2018 and is used in a submission that is accepted in February 2019. The new us-gaap 2019 taxonomy then deprecates element Xyz. Subsequently, on March 1st, 2019, us-gaap 2019 is added to the standard taxonomies. Subsequently, the submission previously using Xyz will still be accepted but with an XBRL warning.

6.5.43 Numeric elements that should not have negative values.

Facts having an element name in a standard namespace that is declared "not negative" and not having a contextRef attribute to a context with a consolidation or adjustment axis and an elimination or adjustment member should not have negative values. Sections 6.6.8, 6.6.10, 6.6.11, and 6.6.30 discuss appropriate tagging of numeric values and the distinction between a fact value and its presentation with or without brackets. Standard elements such as OtherExpenses appearing on a consolidated income statement should never be negative; a negative value suggests that element OtherIncome is likely to have been more appropriate. In a consolidating income statement, however, a negative value of OtherExpenses is appropriate when it is an intercompany elimination.

The declaration of numeric elements, combinations of axis and member that should not appear with negative (or positive) values are published at https://www.sec.gov/info/edgar/signwarnings.json and updated at the same time that edgartaxonomies.xml is updated (see 6.22).

6.5.44 Reserved

6.5.45 Cover page facts– General Case

For most submission types, an Inline XBRL document set will have “cover page"facts that should, or must, be “visible”, as defined in 5.2.5.14. Most, but not all dei facts (also defined in 5.2.5.14) in a Required Context (defined in 6.5.19) or otherwise required are cover page facts that should be visible:

Non-null fact in a required context	as required by	dei/cover
AmendmentDescription	6.5.20	dei
DocumentPeriodEndDate	6.5.20	cover
DocumentType	6.5.20	dei
AmendmentFlag	6.5.20	dei
DocumentFiscalPeriodFocus	6.5.20	dei
DocumentFiscalYearFocus	6.5.20	dei
EntityCurrentReportingStatus	6.5.21	cover
EntityFilerCategory	6.5.21	cover
EntityPublicFloat	6.5.21	cover
EntityRegistrantName	6.5.21	cover

Non-null fact in a required context	as required by	dei/cover
EntityVoluntaryFilers	6.5.21	cover
EntityWellKnownSeasonedIssuer	6.5.21	cover
CurrentFiscalYearEndDate	6.5.21	dei
EntityCentralIndexKey	6.5.21	dei
EntityCommonStockSharesOutstanding	6.5.26	cover
IcfrAuditorAttestationFlag	6.5.21	cover

Submissions not using Inline XBRL are subject to 6.5.20, 6.5.21 and 6.5.26, but have no "ix:hidden" section. Therefore, whether such facts are cover page facts is irrelevant.

Although locating cover page facts within an attachment so that they are shown on the first page displayed in a browser is preferred, cover page facts need not appear in any specific file attachment within an Inline XBRL document set.

6.5.46 Registered securities cover page information

Filers having only a single registered security should have facts in the Required Context for the following elements:

Element	cover/dei	Type	Sample values (remarks)
Security12bTitle	cover	normalizedString up to 150 characters	(Equity): "Common Shares", "Class A Common Stock", "2.2% Exchangeable Subordinated Debentures due 2031", "American Depositary Shares, each representing one half of an Ordinary Share" (Debt): "Series A, Fixed Rate Step-Up Notes Due 2029"
NoTradingSymbolFlag	dei	Fixed value "true"	"true"
TradingSymbol	cover	normalizedString up to 25 characters	"XYZ", "XYZ.A";
SecurityExchangeName	cover	EDGAR national exchange codes	"NYSE" (Other than National Exchanges are not tagged).
Security12gTitle	cover	normalizedString up to 150 characters	"Preferred Shares", "Common shares"
SecurityReportingObligation	cover	Fixed value "15(d)"	(indicates whether security has 15(d) reporting obligation)

For different submission types, registered securities facts are required, optional, or disallowed. The dei fact DocumentType usually matches the submission type (see 6.5.20, and see 6.5.55 and 6.5.56 for exceptions). In the table below and in the remainder of section 6.5, the columns represent all variants of different forms, both the variants of 8-K including 8-K12B, 8-K12G3, and 8-K15D5, and amending forms (10-K is amended by a 10-K/A, 8-K12B is amended by 8-K12B/A).

Non-null fact in a context	8-K, 10-K, 10-KT, 10-Q, 10-QT	20-F, 40-F	10-12B, 10-12G	20FR12G, 40FR12G, 20FR12B, 40FR12B	485APOS, 485BPOS, 485BXT, 497, N-1A, N-2, N-3, N-4, N-6	All others
Security12bTitle	Ot1	Ot1	Ot1*	Ot1*		
Security12gTitle	Ot1	Ot1	Ot1*	Ot1*		
SecurityExchangeName	Te	Te	Te*	Te*		
NoTradingSymbolFlag	T1	T1	T1*	T1*		
TradingSymbol	T1	T1	T1*	T1*	O*	
SecurityReportingObligation		O		O*		

Ot1 – If inline, then one, but not both non-null facts may exist and be visible. If an ADR, see below.
Ot1* – One, but not both non-null facts may exist. If an ADR, see below.
Te – If inline and Security12bTitle exists, then a non-null fact should exist and be visible.
Te* – If Security12bTitle exists, then a non-null fact should exist.
T1 – If inline and Security12bTitle exists, then one non-null fact, but not both, should exist and be visible.
T1* – If Security12bTitle exists, then one null-null fact, but not both, may exist.
O – If inline, a non-null fact may exist and be visible.
O* - A non-null fact may exist.
Blank – a non-null fact should not exist.

An "ADR Context" is defined as a context with dei:AdrMember as a member of StatementClassOfStockAxis or ClassesOfShareCapitalAxis. If Security12bTitle exists in an ADR Context, then conditions Te and Te* are treated as O and O*, respectively, in all contexts other than ADR Contexts.

Transformation ixt-sec:exchnameen in section 5.2.5.12 transforms commonly used names of exchanges to their internal EDGAR acronyms; for example, the following Inline XBRL element will display in a browser as "The New York Stock Exchange, Inc." but produce the cover page fact with value "NYSE":

```
<ix:nonNumeric contextRef="x" name="dei:SecurityExchangeName"
                    format="ixt-sec:exchnameen" >The New York Stock Exchange,
                                                 Inc.</ix:nonNumeric>
```

Filers having multiple registered securities each on a different exchange will have cover page facts using these same elements. For each distinct security, the conditions apply to facts within a separate context having a distinct (possibly custom) members of dimensions StatementClassOfStockAxis or ClassesOfShareCapitalAxis in a standard namespace (use the same axis whether a member represents a debt or equity security). Just as with the cover page fact EntityCommonStockSharesOutstanding (see 6.5.26), the presence of more than one security means that there should be no SecurityTitle fact in a context having no dimensions.

For securities trading on multiple exchanges, disaggregate the context where the security title is provided by using dimension EntityListingsExchangeAxis in a standard namespace with members drawn from a standard namespace containing "/exch/". (Keep in mind that Inline

XBRL allows a single text fragment to be tagged as more than one fact by nesting ix:nonNumeric tags).

For example, assume there are contexts c, ca, cb, cany, and cach, having the same period and the following axes and members. Contexts "cany" and "cach" disaggregate context "ca":

example context	StatementClassOfStockAxis members	EntityListingsExchangeAxis members
c		
ca	us-gaap:ClassASharesMember	
cb	us-gaap:ClassBSharesMember	
cany	us-gaap:ClassASharesMember	exch:XNYS
cach	us-gaap:ClassASharesMember	exch:XCHI
cfn	xyz:FixedNotes2022Member	
c1	dei:AdrMember	
c2	us-gaap:CommonStockMember	

A US company reporting one class of 12(b) securities trading on a national exchange needs only the required context and three facts:

example context	element	example value
c	Security12bTitle	Common Shares
c	TradingSymbol	XYZ
c	SecurityExchangeName	NYSE

A US company with only an over-the-counter 12(g) security need only provide its title:

example context	element	example value
c	Security12gTitle	Common Shares

A company with multiple classes of securities uses additional contexts to distinguish the data about them:

example context	element	example value	remarks
cany	Security12bTitle	Common Class A	Common Class A, a 12(b) security with the same symbol XYZ traded on New York and Chicago Exchanges.
cach	Security12bTitle	Common Class A	
cany	TradingSymbol	XYZ	
cach	TradingSymbol	XYZ	
cany	SecurityExchangeName	NYSE	
cach	SecurityExchangeName	XCHI	
cb	Security12bTitle	Common Class B	Common Class B, a 12(b) security traded only in New
cb	TradingSymbol	XYZ.B	
cb	SecurityExchangeName	NYSE	

example context	element	example value	remarks
			York. So, context cb has no exchange axis member.
cfn	Security12bTitle	2.375% Notes due 2022	Registered debt traded in New York without a trading symbol.
cfn	NoTradingSymbolFlag	true	
cfn	SecurityExchangeName	NYSE	

Non-US companies with American Depository Receipts (ADR) on a US national exchange should distinguish them from the underlying share class. The trading symbol represents the ADR, not the underlying shares, in the following way:

example context	element	example value	remarks
c1	Security12bTitle	ADR representing one half of an Ordinary share	It is the ADR that is traded on NYSE, not the Ordinary shares.
c1	TradingSymbol	ZYX	
c1	SecurityExchangeName	NYSE	
c2	Security12bTitle	Ordinary shares	These ordinary shares are only traded on non-US national exchanges.
c2	NoTradingSymbolFlag	true	

Note that the examples above only illustrate tagged facts and their contexts; it has no bearing on whether any particular registration would be permitted by SEC regulations.

6.5.47 Company identification cover page elements

Different submission types require different types of company identifying information:

Cover page fact element	cover/dei	Type	Example values
EntityFileNumber	cover	fileNumber	"001-12345"
EntityIncorporationStateCountryCode	cover	2-character string	"KY"; "E9"
EntityPrimarySicNumber	cover	sicNumber	"1234"
EntityTaxIdentificationNumber	cover	employerId	"12-3456789"

Transformation ixt-sec:edgarprovcountry (see 5.2.5.12) transforms the full names of countries and Canadian provinces to their 2-character EDGAR codes; for example, the following Inline XBRL element will display in a browser as "China" but produce a cover page fact value "F4":

```
<ix:nonNumeric contextRef="x" name="dei:EntityIncorporationStateCountryCode"
format="ixt-sec:edgarprovcountry" >China</ix:nonNumeric>
```

The table below shows the conditions for the facts to appear in different document types:

Non-null fact in the required context	8-K, 10-K, 10-KT, 10-Q, 10-QT	20-F	40-F	10-12B, 10-12G	S-1, S-3, S-4, S-11, POS EX, POS AM, F-1, F-3, F-4	20FR12B, 20FR12G	40FR12B, 40FR12G	6-K	All others
EntityFileNumber	Ri	Ri	Ri			O*	O*	O*	
EntityIncorporationStateCountryCode	Ri	Ri	Ri	O*	O*	O*	O*		
EntityTaxIdentificationNumber (shown on forms as "IRS Employer ID")	Ri		O	O*	O*		O*		
EntityPrimarySicNumber			O		O*		O*		

Ri – If an inline document, then a non-null fact should exist in the required context and be visible; else may or may not exist.
O – A non-null fact may exist (and if inline, be visible) or may not exist.
O* – A non-null fact may exist or may not exist.
Blank – a non-null fact should not exist.

6.5.48 Cover page principal office address elements

Many submission types require a company principal office address on the cover page.

Cover page fact element	dei/cover	Type	Example values
EntityAddressAddressLine1	cover	normalizedString	1 Lakeside Drive
EntityAddressAddressLine2	cover	normalizedString	Research Campus
EntityAddressAddressLine3	cover	normalizedString	Park Royal
EntityAddressCityOrTown	cover	normalizedString	Edmonton
EntityAddressStateOrProvince	cover	postalStateOrProvinceCode	AB
EntityAddressCountry	cover	ianaCountryCode	CA
EntityAddressPostalZipCode	cover	normalizedString	NW10 7HQ
CityAreaCode	cover	normalizedString	+44 (0)20
LocalPhoneNumber	cover	normalizedString	8978 6000

The principal address does not use the EDGAR state/country codes. Transformations that convert state and province names to postal codes, and that convert country names to IANA (ISO 3166-1 alpha 2) codes are shown in section 5.2.5.12. For example, the Inline XBRL elements below represent two facts with values "AB" and "CA", respectively:

```
<ix:nonNumeric contextRef="x" name="dei:EntityAddressStateOrProvince"
format="ixt-sec:stateprovnameen" >Alberta</ix:nonNumeric>
<ix:nonNumeric contextRef="x" name="dei:EntityAddressCountry"
format="ixt-sec:countrynameen" >Canada</ix:nonNumeric>
```

Each fact in the principal address should appear in the required context.

Submission Type (includes /A variants) / DEI element	8-K, 10-K, 10-KT, 10-Q, 10-QT, N-2, N-2ASR, N-2MEF, N-2 POSASR	20-F	40-F	10-12B, 10-12G	20FR12B, 20FR12G, 6-K	40RFR12B, 40FR1G	S-1, S-3, S-4, S-11, POS EX, POS AM, F-1, F-3, F-4	All Others
EntityAddressAddressLine1	Ri	Ri	Ri	O*	O*	O*	O*	
EntityAddressAddressLine2	O	O	O	OL1*	OL1*	OL1*	OL1*	
EntityAddressAddressLine3	OL2	OL2	OL2	OL2*	OL2*	OL2*	OL2*	
EntityAddressCityOrTown	Ri	Ri	Ri	O*	O*	O*	O*	
EntityAddressStateOrProvince	O2	O	O2	O*	O*	O*	O*	
EntityAddressCountry	O2	Ri	O2	O*	O*		O*	
EntityAddressPostalZipCode	Ri	Ri	Ri	O*	O*	O*	O*	
CityAreaCode	Ri		Ri	Oph*		Oph*	Oph*	
LocalPhoneNumber	Ri		Ri	O*		O*	O*	

Ri – If an inline document, then a non-null fact should exist in the required context and be visible; else may or may not exist.
O – A non-null fact may exist (and if inline, be visible) or may not exist in the required context.
O* – A non-null fact may or may not exist in the required context.
O2 – One or both non-null facts should exist (and if inline, be visible), because forms may be filed by non-US companies.
OL1* – A non-null fact may exist only if EntityAddressAddressLine1 exists.
OL2- A non-null fact may exist (and if inline, be visible) only if EntityAddressAddressLine2 exists.
OL2*- A non-null fact may exist only if EntityAddressAddressLine2 exists.
Oph* – A non-null fact should exist if and only if a non-null LocalPhoneNumber is present.
Blank – a non-null fact should not exist.

6.5.49 Cover page elements and submission types

Some forms serve multiple purposes. There are check boxes on their cover page to distinguish them. Form 10-K, for example, can be submitted to EDGAR either as submission type "10-K" when it covers a 12-month period or as a "10-KT" when it is a transition report for a company changing its fiscal year end date. Forms 20-F and 40-F are used for both initial registration and for annual reports.

Cover page fact element	dei/cover	Type	Example values
DocumentAnnualReport	cover	boolean	true
AnnualInformationForm	cover	boolean	true
AuditedAnnualFinancialStatements	cover	boolean	true
DocumentQuarterlyReport	cover	boolean	true
DocumentTransitionReport	cover	boolean	true
DocumentPeriodStartDate	cover	yyyy-mm-dd	2019-04-01
DocumentShellCompanyReport	cover	boolean	true
DocumentShellCompanyEventDate	cover	yyyy-mm-dd	2019-07-11
DocumentRegistrationStatement	cover	boolean	true
EntityBankruptcyProceedingsReportingCurrent	cover	boolean	true
DocumentsIncorporatedByReferenceText-Block	cover	text block	(see 6.5.16)

Each fact should appear in the required context for some submission types:

Non-null fact in the required context	10-K	10-KT	10-Q	10-QT	20-F	40-F	20FR12B, 20FR12G	40FR12B, 40FR12G	All others
DocumentAnnualReport	Y	N			TF3	Y	N*	N*	
DocumentFinStmtErrorCorrectionFlag	R	R			R	R			
DocumentFinStmtRestatementRecoveryAnalysisFlag	RT	RT			RT	RT			
AnnualInformationForm						Ri			
AuditedAnnualFinancialStatements						Ri			
DocumentQuarterlyReport			Y	N					
DocumentTransitionReport	N	Y	N	Y	TF3		N*		
DocumentPeriodStartDate		Ri		Ri	TR				
DocumentShellCompanyReport					TF3		N*		
DocumentShellCompanyEventDate					SR				
DocumentRegistrationStatement					N	N	Y*	Y*	
EntityBankruptcy-Proceedings-ReportingCurrent	O	O	O	O	O		O*		
DocumentsIncorporatedByReferenceText-Block	O	O							

Ri – If an inline document, then a non-null fact should exist and visible, else it may or may not exist.
R – A non-null fact should exist (and in an inline doc, be visible).
Y – If an inline document, then a fact should exist with value "true", else it may or may not exist.
Y* - if the fact exists, then it should have the value "true", else it may or may not exist.
N – If an inline document, then a fact should exist with value "false", else it may or may not exist.
N* - If the fact exists, then it should have the value "false", else it may or may not exist.
TF3 – If an inline document, then all three facts marked TF3 should exist, with one being "true" and the other two "false"; else they may or may not exist, with one being "true" and the other two "false".
TR – If an inline document and DocumentTransitionReport is true, then a non-null fact should exist and be visible; else a fact may or may not exist.

SR – If an inline document and DocumentShellCompanyReport is true, then a non-null fact should exist and be visible; else a fact may or may not exist.
RT – If DocumentFinStmtErrorCorrectionFlag is "true", then a non-null DocumentFinStmtRestatementRecoveryAnalysisFlag fact must exist (and in an inline doc, be visible), else DocumentFinStmtRecoveryAnalysisFlag should not exist.

O – A non-null fact may exist (and if inline, be visible) or may not exist in the required context.
O* – A non-null fact may or may not exist in the required context.
Blank – a non-null fact should not appear.

6.5.50 Form 20-F cover page elements

Form 20-F has two unique cover page facts, both of which have only a small range of case-sensitive values that match the text appearing on Form 20-F:

Cover page fact element	dei/cover	Type	Valid case-sensitive values
DocumentAccountingStandard	cover	string	U.S. GAAP International Financial Reporting Standards Other
OtherReportingStandardItemNumber	cover	string	Item 17 Item 18

This table shows the submission types permitting these elements:

Non-null fact in the required context	20-F	20FR12B, 20FR12G	All Other
DocumentAccountingStandard	Ri	O*	
OtherReportingStandardItemNumber	Oth	Oth*	

Ri – If an inline document, then a non-null fact should be present and visible, else it may or may not exist.
O* – A non-null fact may or may not exist.
Oth – A non-null fact should exist (and if inline, be visible) if and only if DocumentAccountingStandard value is "Other".
Oth* - A non-null fact should exist if and only if DocumentAccountingStandard value is "Other".
Blank – a non-null fact should not appear.

6.5.51 Business contact addresses

Certain forms require a contact person or “agent for service”and address. Unlike the principal address in the required context, the contact facts should appear in a context that has the same period as the required context, but with dimension EntityAddressesAddressTypeAxis and member BusinessContactMember, both in a standard namespace.

The elements are a superset of those required for the principal address:

Submission Type (includes /A variants) / Non-null fact in the Business Contact Member context:	20-F, N-2, N-2ASR, N-2MEF, N-2 POSASR	40-F	20FR12B, 20FR12G	40FR12B, 40FR12G	F-1, F-3, F-4	S-1, S-3, S-4, S-11, POS AM, POS EX	Others
ContactPersonnelName	Ri	Ri	O*	O*	O*	O*	
EntityAddressAddressLine1	Ri	Ri	O*	O*	O*	O*	
EntityAddressAddressLine2	O	O	OL1*	OL1*	OL1*	OL1*	
EntityAddressAddressLine3	OL2	OL2	OL2*	OL2*	OL2*	OL2*	
EntityAddressCityOrTown	Ri	Ri	O*	O*	O*	O*	
EntityAddressStateOrProvince	O2	Ru	O*	Ou*	O*	O*	
EntityAddressCountry	O2		O*		O*		
EntityAddressPostalZipCode	Ri	Ri	O*	O*	O*	O*	
CityAreaCode	Oph	Ri	Oph*	Oph*	Oph*	Oph*	
LocalPhoneNumber	O3	Ri	O*	O*	O*	O*	
ContactPersonnelFax	O3		O*	O*			
ContactPersonnelEmailAddress	O3		O*	O*			

~~Unlike the principal address in the required context, the contact facts should appear in a context that has the same period as the required context, but with dimension EntityAddressesAddressTypeAxis and member BusinessContactMember, both in a standard namespace.~~

~~Non-null fact in the Business Contact Member context:~~	~~20-F~~	~~40-F~~	~~20FR12B, 20FR12G~~	~~40FR12B, 40FR12G~~	~~F-1, F-3, F-4~~	~~S-1, S-3, S-4, S-11, POS AM, POS EX~~	~~All others~~
~~ContactPersonnelName~~	~~Ri~~	~~Ri~~	~~O*~~	~~O*~~	~~O*~~	~~O*~~	
~~EntityAddressAddressLine1~~	~~Ri~~	~~Ri~~	~~O*~~	~~O*~~	~~O*~~	~~O*~~	
~~EntityAddressAddressLine2~~	~~O~~	~~O~~	~~OL1*~~	~~OL1*~~	~~OL1*~~	~~OL1*~~	
~~EntityAddressAddressLine3~~	~~OL2~~	~~OL2~~	~~OL2*~~	~~OL2*~~	~~OL2*~~	~~OL2*~~	
~~EntityAddressCityOrTown~~	~~Ri~~	~~Ri~~	~~O*~~	~~O*~~	~~O*~~	~~O*~~	
~~EntityAddressStateOrProvince~~	~~O2~~	~~Ru~~	~~O*~~	~~Ou*~~	~~O*~~	~~O*~~	
~~EntityAddressCountry~~	~~O2~~		~~O*~~		~~O*~~		
~~EntityAddressPostalZipCode~~	~~Ri~~	~~Ri~~	~~O*~~	~~O*~~	~~O*~~	~~O*~~	
~~CityAreaCode~~	~~Oph~~	~~Ri~~	~~Oph*~~	~~Oph*~~	~~Oph*~~	~~Oph*~~	
~~LocalPhoneNumber~~	~~O3~~	~~Ri~~	~~O*~~	~~O*~~	~~O*~~	~~O*~~	
~~ContactPersonnelFax~~	~~O3~~		~~O*~~	~~O*~~			
~~ContactPersonnelEmailAddress~~	~~O3~~		~~O*~~	~~O*~~			

Ri – If an inline document, then a non-null fact should be present and visible, else it may or may not exist.

Ru – If an inline document, then a non-null fact should exist and be visible with a US state as a value.

Ou* – A non-null fact may exist with a US state as a value.

O – A non-null fact may exist (and if inline, be visible) or may not exist.

O* - A non-null fact may or may not exist.
O2 – If an inline document, then one or both non-null facts should exist and be visible; else may or may not exist.
O3 – If an inline document, then one, two, or all three non-null facts should exist and be visible.
Oph – A non-null fact should exist (and if inline, be visible) if and only if a non-null LocalPhoneNumber is present.
Oph* – A non-null fact should exist if and only if a non-null LocalPhoneNumber is present.
OL1* – A non-null fact may be present only if EntityAddressAddressLine1 is present.
OL2* – A non-null fact may be present only if EntityAddressAddressLine2 is present.
OL2 – A non-null fact may exist (and if inline, be visible) only if EntityAddressAddressLine2 is present.
Blank – a non-null fact should not appear.

6.5.52 Form 8-K cover page and name changes

Although not every 8-K is required to contain Interactive Data, an 8-K submitted as Inline XBRL has four cover page facts required to represent the check boxes on the cover. Also, the 8-K and 10-Q variants allow filers to report a name change:

Cover page fact element	dei/cover	Type	Sample values
WrittenCommunications	cover	boolean	false
SolicitingMaterial	cover	boolean	false
PreCommencementTenderOffer	cover	boolean	false
PreCommencementIssuerTenderOffer	cover	boolean	false
EntityInformationFormerLegalOrRegisteredName	cover	normalizedString	OLDCO INC.

Each fact should appear in the required context, whether true or false:

Non-null fact in the required context	8-K	10-Q, 10-QT	All Others
WrittenCommunications	Ri		
SolicitingMaterial	Ri		
PreCommencementTenderOffer	Ri		
PreCommencementIssuerTenderOffer	Ri		
EntityInformationFormerLegalOrRegisteredName	O	O	

Ri – If an inline document, then a non-null fact should be present and visible, else it may or may not exist.
O – A non-null fact may exist (and if inline, should be visible) or may not exist.
Blank – a non-null fact should not be present.

6.5.53 Former address cover page elements

Although not every 8-K is required to contain Interactive Data, an 8-K submitted as Inline XBRL may include a former address. Unlike the principal address in the required context, these facts should appear in a context that has the same period as the required context, but with dimension EntityAddressesAddressTypeAxis and member FormerAddressMember, both in a standard namespace.

Non-null fact in the former address context	8-K, 10-Q, 10-QT	All others
EntityAddressAddressLine1	O	
EntityAddressAddressLine2	OL1	
EntityAddressAddressLine3	OL2	
EntityAddressCityOrTown	OL1	
EntityAddressStateOrProvince	F2	
EntityAddressCountry	F2	
EntityAddressPostalZipCode	OL1	

O – A non-null fact may exist (and if inline, be visible) or may not exist.
OL1 – A non-null fact may exist (and if inline, be visible) only if EntityAddressAddressLine1 is present.
OL2 – A non-null fact may exist (and if inline, be visible) only if EntityAddressAddressLine2 is present.
F2 – One or both non-null facts should exist (and if inline, be visible) if EntityAddressAddressLine1 is present.
Blank – a non-null fact should not be present.

6.5.54 Auditor Name, Location, and Firm ID

The name represents the plain text (not logo nor signature) name of the auditor; the location text represents the city along with either or both country, US state or Canadian province; the firm ID is the auditors' Firm ID as assigned by the US PCAOB.

If the dei namespace version used in the filing has those three standard elements, then the absence of any of the three facts will cause the filing to be suspended (see table in 6.5.21).

If the dei namespace version used in a filing does not have the three standard elements, the use of that dei namespace version will cause the filing to be suspended. The filer will need to resubmit the filing with a dei namespace version that has the three standard elements.

All three facts must also be visible in the sense defined by 5.2.5.14, and should be tagged where they normally appear, adjacent to the auditors' opinion.

In addition to the primary auditor in the Required Context, additional auditor names, locations and firm IDs should be tagged in other contexts distinguished by the relevant reporting period of that audit opinion, and/or a distinct member of one of the following axes in a standard namespace:

a. ConsolidatedEntitiesAxis for subsidiaries,

b. ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis for investments,

c. LegalEntityAxis for branches,

d. OwnershipAxis for components,

e. CounterpartyNameAxis for all others.

In those other contexts where one of the three facts appear, the other two must also appear.

6.5.55 **Cover Page – Form N-2**

Many EDGAR submission types, such as "10-K/A", are one of several variants of an underlying form, in that case, "Form 10-K". Conversely, other EDGAR submission types, such as "POS AM", permit their primary document to be one of several different Forms, such as Form S-1, Form F-1, etc. Therefore, some forms may be Inline XBRL attachments to one of these multi-purpose submission types. Unlike the general cases defined in sections 6.5.20, 6.5.21, and 6.5.40 above, some of these forms validate according to a combination of their EDGAR submission type and their underlying form type, as represented by the content of the dei:DocumentType fact in the Required Context.

Form N-2 is one such form, appearing in various possible submission types, and it requires a number of cover page elements:

Element	Type	Sample value
dei:EntityFileNumber	file number	333-99999
dei:InvestmentCompanyActFileNumber	file number	333-99999
cef:BdcFileNumber	file number	333-99999
dei:DocumentRegistrationStatement	Boolean	true
dei:PreEffectiveAmendment	Boolean	true
dei:PreEffectiveAmendmentNumber	number	1
dei:PostEffectiveAmendment	Boolean	true
dei:PostEffectiveAmendmentNumber	number	2
dei:InvestmentCompanyActRegistration	Boolean	true
dei:InvestmentCompanyRegistrationAmendment	Boolean	true
dei:InvestmentCompanyRegistrationAmendmentNumber	number	3
dei:ApproximateDateOfCommencementOfProposedSaleToThePublic	date	2048-02-29
dei:DividendOrInterestReinvestmentPlanOnly	Boolean	true
dei:DelayedOrContinuousOffering	Boolean	true
cef:PrimaryShelfFlag	Boolean	true
dei:EffectiveUponFiling462e	Boolean	true
dei:AdditionalSecuritiesEffective413b	Boolean	true
dei:EffectiveWhenDeclaredSection8c	Boolean	true
dei:EffectiveUponFiling486b	Boolean	true
dei:EffectiveOnSetDate486b	Boolean	true
dei:EffectiveOnDate486b	date	2048-02-29
dei:EffectiveAfter60Days486a	Boolean	true
dei:EffectiveOnSetDate486a	Boolean	true
dei:EffectiveOnDate486a	date	2048-02-29
dei:NewEffectiveDateForPreviousFiling	date	2048-02-29
dei:AdditionalSecurities462b	Boolean	true
dei:AdditionalSecurities462bFileNumber	file number	333-99999
dei:NoSubstantiveChanges462c	Boolean	true
dei:NoSubstantiveChanges462cFileNumber	file number	333-99999

Element	Type	Sample value
dei:ExhibitsOnly462d	Boolean	true
dei:ExhibitsOnly462dFileNumber	file number	333-99999
cef:RegisteredClosedEndFundFlag	Boolean	true
cef:BusinessDevelopmentCompanyFlag	Boolean	true
cef:IntervalFundFlag	Boolean	true
cef:PrimaryShelfQualifiedFlag	Boolean	true
cef:NewCefOrBdcRegistrantFlag	Boolean	true

When dei:DocumentType equals "N-2" in the Required Context, then the EDGAR submission type affects the validations that apply in the Required Context:

Submission Type:	N-2	N-2/A, N-2MEF, N-2ASR, N-2 POSASR	486APOS, 486BPOS, 486BXT, POS 8C, POS AMI, POS EX, POS462B, POS462C
When dei:DocumentType matches: / Non-null fact in required context:	N-2	N-2 or same as Submission Type	N-2
dei:EntityFileNumber		n2sn	n2sn
dei:InvestmentCompanyActFileNumber		n2in	n2in
cef:BdcFileNumber		n2bn	n2bn
dei:DocumentRegistrationStatement	n2c	n2c	n2c
dei:PreEffectiveAmendment		n2d	n2d
dei:PreEffectiveAmendmentNumber		n2e	n2e
dei:PostEffectiveAmendment		n2f	n2f
dei:PostEffectiveAmendmentNumber		n2g	n2g
dei:InvestmentCompanyActRegistration	B	B	B
dei:InvestmentCompanyRegistrationAmendment	n2h	n2h	n2h
dei:InvestmentCompanyRegistrationAmendmentNumber	n2i	n2i	n2i
dei:ApproximateDateOfCommencementOfProposedSaleToThePublic	Ri	Ri	Ri
dei:DividendOrInterestReinvestmentPlanOnly	B	B	B
dei:DelayedOrContinuousOffering	B	B	B
cef:PrimaryShelfFlag	B	B	B
dei:EffectiveUponFiling462e	B	B	B
dei:AdditionalSecuritiesEffective413b	B	B	B
dei:EffectiveWhenDeclaredSection8c	B	B	B
dei:EffectiveUponFiling486b	B	B	B
dei:EffectiveOnSetDate486b	B	B	B
dei:EffectiveOnDate486b	n2j	n2j	n2j
dei:EffectiveAfter60Days486a	B	B	B
dei:EffectiveOnSetDate486a	B	B	B
dei:EffectiveOnDate486a	n2k	n2k	n2k

Submission Type:	N-2	N-2/A, N-2MEF, N-2ASR, N-2 POSASR	486APOS, 486BPOS, 486BXT, POS 8C, POS AMI, POS EX, POS462B, POS462C
When dei:DocumentType matches: / Non-null fact in required context:	N-2	N-2 or same as Submission Type	N-2
dei:NewEffectiveDateForPreviousFiling	B	B	B
dei:AdditionalSecurities462b	B	B	B
dei:AdditionalSecurities462bFileNumber	n2l	n2l	n2l
dei:NoSubstantiveChanges462c	B	B	B
dei:NoSubstantiveChanges462cFileNumber	n2m	n2m	n2m
dei:ExhibitsOnly462d	B	B	B
dei:ExhibitsOnly462dFileNumber	n2o	n2o	n2o
cef:RegisteredClosedEndFundFlag	n2p	n2p	n2p
cef:BusinessDevelopmentCompanyFlag	B	B	B
cef:IntervalFundFlag	B	B	B
cef:PrimaryShelfQualifiedFlag	B	B	B
cef:NewCefOrBdcRegistrantFlag	B	B	B
dei:EntityWellKnownSeasonedIssuer	B	B	B
dei:EntityEmergingGrowthCompany	B	B	B
dei:EntityExTransitionPeriod	B	B	B

Ri - If an inline document, then a non-null fact should exist in the required context and be visible; else may or may not exist.
B - A non-null fact may or may not exist; if it = true (or 'Yes'), then it must be visible; absence is considered equivalent to 'false' (or 'No').
n2sn - Neither or both dei:DocumentRegistrationStatement = true and dei:EntityFileNumber must exist; also, if dei:DocumentRegistrationStatement = true, then both must be visible.
n2in - Neither or both dei:InvestmentCompanyActRegistration = true and dei:InvestmentCompanyActFileNumber must exist; also, if dei:InvestmentCompanyActRegistration = true, then both must be visible.
n2bn - At most one of cef:BdcFileNumber and dei:InvestmentCompanyActFileNumber must exist; if present, then one must be visible; also, if cef:BdcFileNumber exists, it must match 814-*.
n2c - Either dei:InvestmentCompanyActRegistration = true or dei:DocumentRegistrationStatement must = true; if either is present, it must be visible.
n2d - dei:DocumentRegistrationStatement must = true when dei:PreEffectiveAmendment = true; also, if dei:PreEffectiveAmendment = true, it must be visible.
n2e - Neither or both dei:PreEffectiveAmendment = true and dei:PreEffectiveAmendmentNumber must = true; also, if dei:PreEffectiveAmendment = true, then both must be visible.
n2f - dei:DocumentRegistrationStatement must = true when dei:PostEffectiveAmendment = true; also, if dei:PostEffectiveAmendment = true, it must be visible.

n2g - Neither or both dei:PostEffectiveAmendment = true and dei:PostEffectiveAmendmentNumber must exist; if dei:PostEffectiveAmendment = true, then both must be visible.
n2h - dei:InvestmentCompanyActRegistration must = true when dei:InvestmentCompanyRegistrationAmendment = true; also, if dei:InvestmentCompanyRegistrationAmendment = true, it must be visible.
n2i - Neither or both dei:InvestmentCompanyRegistrationAmendment = true and dei:InvestmentCompanyRegistrationAmendmentNumber must exist; also, if dei:InvestmentCompanyRegistrationAmendment = true, then both must be visible.
n2j - Neither or both dei:EffectiveOnSetDate486b = true and dei:EffectiveOnDate486b must exist; also, if dei:EffectiveOnSetDate486b = true, then both must be visible.
n2k - Neither or both dei:EffectiveOnSetDate486a = true and dei:EffectiveOnDate486a must exist; also, if dei:EffectiveOnSetDate486a = true, then both must be visible.
n2l - Neither or both dei:AdditionalSecurities462b = true and dei:AdditionalSecurities462bFileNumber must exist; also, if dei:AdditionalSecurities462b = true, then both must be visible.
n2m - Neither or both dei:NoSubstantiveChanges462c = true and dei:NoSubstantiveChanges462cFileNumber must exist; also, if dei:NoSubstantiveChanges462c = true, then both must be visible.
n2o - Neither or both dei:ExhibitsOnly462d = true and dei:ExhibitsOnly462dFileNumber must exist; also, if dei:ExhibitsOnly462d = true, then both must be visible.
n2p - At most one of cef:RegisteredClosedEndFundFlag and cef:BusinessDevelopmentCompanyFlag must = true; if present, then one must be visible.
Blank - A non-null fact should not appear.

6.5.56 Prospectus Document Types

Form types N-3, N-4, and N-6 may be submitted to EDGAR under submission types 485APOS, 485BPOS, 485BXT, or 497. Similarly to 6.5.55 above, the value of element `dei:DocumentType` in the Required Context is used to indicate the form type; otherwise if `dei:DocumentType` has the value `485APOS`, `485BPOS`, `485BXT`, or `497`, the form type is assumed to be N-1A. The form type in turn defines a URL that must appear in the DTS (see 6.1) of the Inline XBRL Document Set (see 5.2.5).

EDGAR Submission Type: / Document Type:	**N-3**	**N-3/A**	**N-4**	**N-4/A**	**N-6**	**N-6/A**	**485APOS**	**485BPOS**	**485BXT**	**497**
N-3	N-3						N-3	N-3	N-3	N-3
N-3/A		N-3								
N-4			N-4				N-4	N-4	N-4	N-4
N-4/A				N-4						
N-6					N-6		N-6	N-6	N-6	N-6
N-6/A						N-6				
485APOS							N-1A			
485BPOS								N-1A		

485BXT									N-1A	
497										N-1A

N-3, N-4, N-6, N-1A: The Form Type is implied by the combination of submission type and the value of `dei:DocumentType` in the Required Context.
Blank: The combination should not be used, and the submission type is ignored to derive the Form Type.

Form Type	Requires URL pattern in DTS
N-1A	https://xbrl.sec.gov/rr/*/rr-*.xsd
N-2	https://xrl.sec.gov/cef-pre/cef-*_pre..xsd
N-3	https://xbrl.sec.gov/vip/*/vip-n3-*.xsd
N-4	https://xbrl.sec.gov/vip/*/vip-n4-*.xsd
N-6	https://xbrl.sec.gov/vip/*/vip-n6-*.xsd

6.6 Contents of Instance Data

This section describes requirements on the content of instance data.

6.6.1 Fiscal year contexts for non-numeric facts.

In an instance reporting a fiscal year, non-numeric facts containing text about any portion of that or a prior year must have a contextRef attribute to an xbrli:context for the reporting period year. For example, in a fiscal year 2009 report a company describes litigation settled in fiscal 2007. Nevertheless, the disclosure text should be in a context for fiscal 2009. A reporting period begins at 00:00:00 of its first day and ends at 24:00:00 of its last day, which is the XBRL 2.1 default for periods. Only the date, not the time part of the ISO 8601 date-times, should be used in contexts.

6.6.2 Fiscal year-to-date contexts for non-numeric facts.

In an instance reporting a fiscal year-to-date, the non-numeric facts containing text about any portion of the year-to-date or prior year must have a contextRef attribute to an xbrli:context representing the year-to-date. For example, a company completes an acquisition in its second fiscal quarter. In its 3rd quarter fiscal report, the Acquisitions note contains text describing that same acquisition. The 3rd quarter text should be in the context for the first nine months (that is, the year-to-date).

6.6.3 Contexts for the primary registrant.

Facts about a registrant must have an xbrli:context element in the default legal entity, except for facts that apply only to a reportable segment or a subsidiary with separate reporting obligations to the Commission. A context is defined to be “in the default legal entity” if and only if it has no xbrldi:explicitMember with a dimension attribute equal to ‘LegalEntityAxis’ in a standard namespace and 'ConsolidatedEntitiesAxis' in a standard namespace.

The entity that it refers to is a Consolidated Entity, which is also the entity in the xbrli:identifier element of the Required Context.

For example, ABC company is a consolidated entity if it has subsidiaries DEF and GHI that each have separate reporting obligations to the Commission. ABC is a consolidated entity from the point of view of an instance that contains data about both DEF and GHI.

For example, suppose fund family MNO has two series MNOX and MNOY. MNO is considered a 'consolidated entity'. An instance containing the annual statements (or schedule of investments, or risk/return summaries) for both MNOX and MNOY must use the CIK of the fund family MNO as the xbrli:identifier. In that instance, MNO is the "default legal entity".

6.6.4 Consolidating entities and subsidiaries.

If facts about a Consolidated Entity and one or more of its subsidiaries, each with separate reporting obligations to the Commission, appear in a single instance, it is a consolidating instance. This is common when disclosures about the parent company and its separately reporting subsidiaries are included in a single, combined filing, such as Form 10-K.

For example, parent company ABC is a consolidated entity from the point of view of an instance that contains the reconciliation of ABC's consolidated statements with its subsidiaries DEF and GHI.

For example, an instance containing the annual statements (or schedule of investments, or risk/return summaries) for two series MNOX and MNOY of fund family MNO is considered a "consolidating instance" for the "consolidated entity" MNO. Even if the report does not, strictly speaking, contain a "consolidation", it will contain facts such as narratives that apply to all the series.

6.6.5 Consolidated entities.

The contexts for facts about entities other than the Consolidated Entity must have xbrli:explicit Member with a dimension attribute value in a standard namespace and equal to LegalEntityAxis or ConsolidatedEntitiesAxis in a standard namespace, and distinct values. The dimension member must be declared in the company extension schema and linkbases as detailed in Sections 6.7 and 6.16 below.

The LegalEntityAxis axis may be used in any instance; a consolidating instance that contains facts about multiple subsidiaries of the consolidated entity should use ConsolidatedEntitiesAxis.

For example, a holding company (ABC) files a Form 10-K that contains:

1. The face financial statements of the holding company on a consolidated basis;
2. Selected financial data for each of its separately reporting subsidiaries (DEF and GHI)

If facts about all entities ABC, DEF and GHI are included in a single instance document, at least three contexts are required, as shown below.

```
<xbrli:context id="FY09"><xbrli:entity>
<xbrli:identifier scheme="http://www.sec.gov/CIK">9999999999</xbrli:identifier>
</xbrli:entity>…</xbrli:context>

<xbrli:context id="FY09_DEF"><xbrli:entity>
<xbrli:identifier scheme="http://www.sec.gov/CIK">9999999999</xbrli:identifier>
<xbrli:segment>
<xbrldi:explicitMember dimension="xyz:ConsolidatedEntitiesAxis
">abc:DEF_Member</xbrldi:explicitMember>
</xbrli:segment>
</xbrli:entity>…</xbrli:context>
```

```
<xbrli:context id="FY09_GHI"><xbrli:entity>
<xbrli:identifier scheme="http://www.sec.gov/CIK">9999999999</xbrli:identifier>
<xbrli:segment>
<xbrldi:explicitMember dimension=" xyz:ConsolidatedEntitiesAxis
">abc:GHI_Member</xbrldi:explicitMember>
</xbrli:segment>
</xbrli:entity
>…</xbrli:context>
```

In the above example, assume namespace prefix “abc” is bound to the company’s extension schema namespace and "xyz" is bound to some standard namespace.

If facts about two investment fund series MNOX and MNOY are included in a single instance, then at least three contexts are required, as shown below. The MNO context is the context for facts such as dei:EntityCentralIndexKey or accounting policies text blocks. A Fund Series identifier must not appear as an xbrli:identifier; it must appear only as the element name of the domain member representing the series (“S777777777”, “S666666666”)

```
<xbrli:context id="FY09_MNO"><xbrli:entity>
<xbrli:identifier scheme="http://www.sec.gov/CIK" >8888888888</xbrli:identifier>
</xbrli:entity>…</xbrli:context>
<xbrli:context id="FY09_MNOX"><xbrli:entity>
<xbrli:identifier scheme="http://www.sec.gov/CIK" >8888888888</xbrli:identifier>
<xbrli:segment>
<xbrldi:explicitMember dimension="dei:LegalEntityAxis"
>mno:S777777777Member</xbrldi:explicitMember>
</xbrli:segment>
</xbrli:entity>…</xbrli:context>
<xbrli:context id="FY09_MNOY" ><xbrli:entity>
<xbrli:identifier scheme="http://www.sec.gov/CIK" >8888888888</xbrli:identifier>
<xbrli:segment>
<xbrldi:explicitMember dimension="dei:LegalEntityAxis"
>mno:S666666666Member</xbrldi:explicitMember>
</xbrli:segment></xbrli:entity>…</xbrli:context>
```

In the above example, assume namespace prefix “mno” is bound to the fund family’s extension schema namespace.

6.6.6 Contexts for subsidiaries in a consolidating instance.

Facts in a consolidating instance with a context that names an entity with subsidiaries, applies collectively to subsidiaries within that subset. For example, ABC is a public holding company whose submission has an instance document containing the consolidated statements of ABC, selected financial data of each of its separately reporting subsidiaries DEF, GHI and JKL, a (non-numeric) Note to the Financial Statements applies only to subsidiaries GHI and JKL (but not to DEF), and in that note appears a material (numeric) figure “USD 30m” for (say) combined expenses of GHI and JKL. If the numeric fact is reported then a new domain member (such as “G_J”) could be used to denote the combination of those two subsidiaries, and be used in the

xbrldi:explicitMember element. In this example the namespace prefix “abc” is bound to the company’s extension taxonomy namespace and "xyz" is bound to some standard namespace:

```
<xbrli:context id="FY09_GHIJKL"><xbrli:entity>
<xbrli:identifier scheme="http://www.sec.gov/CIK">9999999999</xbrli:identifier>
<xbrli:segment>
<xbrldi:explicitMember dimension="xyz:ConsolidatedEntitiesAxis
">abc:G_J_Member</xbrldi:explicitMember>
</xbrli:segment>
</xbrli:entity>…</xbrli:context>
```

However, creating such “synthetic” entities should be avoided if the only facts that will be disclosed are non-numeric; in that case it is much better to simply duplicate the non-numeric facts. For example, consider a fund prospectus that contains a narrative fee disclosure that applies to share classes A, B and T, but a different narrative fee disclosure that applies to share class I. Tag the disclosure separately, once for each class. Do not create a new domain member named ABT to denote the combination of classes for the context of the narrative fee disclosure.

Section 6.16 below requires the members of each domain to form a tree, so that if GHI and JKL are combined in a context as G_J_Member, then DEF and GHI cannot also be combined for a different context in any instance using the same company extension schema and linkbases.

6.6.7 Contexts for a consolidating instance.

In a consolidating instance, facts that apply only to the parent company and not to any specific subsidiaries must have contexts whose xbrldi:explicitMember elements have a dimension attribute of ConsolidatedEntitiesAxis in a standard namespace and value ParentCompanyMember in a standard namespace.

6.6.8 Contexts for consolidating eliminations.

In a consolidating instance, facts that apply only to eliminations between subsidiaries must have contexts whose xbrldi:explicitMember elements have a dimension attribute of ConsolidationItemsAxis in a standard namespace and value ConsolidationEliminationsMember in a standard namespace. Rule 6.6.4 above gives the registrant freedom to define domain members to identify subsidiaries, but the registrant cannot choose the domain member to use for eliminations.

For example, a consolidation of ABC with its subsidiaries contains corporate headquarters expenses that must be expressed as facts about ParentCompanyMember, and eliminations between DEF and GHI that are expressed as (negative) figures that are facts about ConsolidationEliminationsMember.

6.6.9 Contexts for all classes of stock.

Facts that apply to all classes of stock in a submission must have an xbrli:context element without a dimension attribute equal to StatementClassOfStockAxis or ClassesOfShareCapitalAxis in a standard namespace.

6.6.10 Contexts for a single class of stock.

An instance containing facts that are only specific to distinct stock classes in a statement must distinguish those facts using xbrli:context elements whose xbrldi:explicitMember elements have

a dimension attribute of StatementClassOfStockAxis or ClassesOfShareCapitalAxis in a standard namespace. Many "generic" stock class domain members appear in standard namespaces (for example, CommonClassAMember), but filers may also create new domain members to refer to specific classes.

Investment company submissions cannot use the generic members. Each class in each series must be defined as a domain member with element name equal to the Fund Class identifier (for example, if MNOX has A, B and I classes, they might be domain members C555555555, C555555556, C555555557).

6.6.11 Contexts for different reporting assumptions.

An instance containing multiple reports about the same entity for the same periods under different reporting assumptions must distinguish the facts in different reports using xbrli:context elements whose xbrldi:explicitMember elements have a dimension attribute of StatementScenarioAxis in a standard namespace. Although the default scenario domain member is normally used to the same effect as "actual", when there is more than one entirely distinct report the Scenario axis is used to distinguish the reports.

6.6.12 Facts on the face of financial statements.

An instance must contain a fact for each combination of line item and period that appears on the face of the financial statements of the corresponding official HTML/ASCII document. For example, a small fragment of a balance sheet:

Line Item	Amount in thousands (2007)	Amount in thousands (2006)
Land	$31,659	$31,601

This example corresponds to these two facts for the combination of line item and period:

<us-gaap:Land unitRef="usd" decimals="-3" contextRef="FY07e">31659000</us-gaap:Land>
<us:gaap:Land unitRef="usd" decimals="-3" contextRef="FY06e">31601000</us-gaap:Land>

6.6.13 Reserved

6.6.14 Facts for parenthetical disclosures on the face of financial statements.

An instance must contain a fact for each amount disclosed parenthetically in line items that appear on the face of the financial statements of the corresponding official HTML/ASCII document. Example:

Line Item	Amount in thousands (2007)
Receivables (net of allowance for bad debts of $200 in 2007)	$700

The instance contains two facts:

<us-gaap:AccountsReceivableNetCurrent unitRef="usd" decimals="-3" contextRef="FY07e">700000</us-gaap:AccountsReceivableNetCurrent>
<us-gaap:AllowanceForDoubtfulAccountsReceivableCurrent unitRef="usd" decimals="-3" contextRef="FY07e">200000</us-gaap:AllowanceForDoubtfulAccountsReceivableCurrent>

For example, note that even if Receivables had been $1,000 at the end of 2006 with no allowance for doubtful accounts material enough to be parenthetically disclosed, that would not make it a Gross Receivables figure, and the net value would nevertheless be reported as

<us-gaap:AccountsReceivableNetCurrent unitRef="usd" decimals="-3" contextRef="FY06e">1000</us-gaap:AccountsReceivableNetCurrent>

6.6.15 Nil facts.

The xsi:nil="true" attribute must be used only to convey a value that is different from both "zero" and different from not reporting the fact at all, or to identify a fact detailed only by a link:footnote. For example, a small fragment of an original HTML/ASCII document balance sheet:

Line Item	Amount in thousands (2007)	Amount in thousands (2006)
Commitments and Contingencies	-	-
Preferred Shares (x,xxx shares authorized, none issued)	-	-

This corresponds to these facts:

<us-gaap:CommitmentsAndContingencies unitRef="USD" contextRef="FY07e" xsi:nil="true"/>
<us-gaap:CommitmentsAndContingencies unitRef="USD" contextRef="FY06e" xsi:nil="true"/>
<us-gaap:PreferredStockValue unitRef="USD" contextRef="FY07e" xsi:nil="true"/>
<us-gaap:PreferredStockValue unitRef="USD" contextRef="FY06e" xsi:nil="true"/>

6.6.16 Financial statement notes and schedules.

An instance must contain facts containing each complete footnote and each required schedule (as set forth in Article 12 of Regulation S-X) of the corresponding official HTML/ASCII document, as a single block of text. This "block tagging" requirement that applies to most submission and document types; some document types also require tagging as described below in 6.6.19, 6.6.20, and 6.6.22.

Submission Types	Document Types	Block Tagging Required	Level 2, 3, and 4 Tagging Required
485APOS, 485BPOS, 485BXT, 497, N-1A, N-1A/A	EX-101.INS	No	No
SDR	EX-99.SDR K.INS, EX-99.SDR L.INS	Yes	No
Any other	EX-101.INS	Yes	Yes

Each non-numeric fact must reflect the same information in the corresponding text in the official HTML/ASCII document. Formatting and layout is relevant for elements of a type attribute textBlockItemType or a type equal to or derived by restriction from the type 'escapedItemType' in a standard taxonomy schema namespace, but not for any other types. A fact of either type whose content represents a disclosure, footnote or schedule in the HTML/ASCII documents must contain escaped HTML to preserve that layout or formatting.

For example, the original text as displayed in a browser:

Dividends

Our Board of Directors declared the following dividends:

Declaration Date	Per Share Dividend
(Fiscal year 2008)	$.09
September 17, 2008	

The original HTML 3.2 format text:

<B><I>Dividends</I></B><P>Our Board of Directors declared the following dividends:</P><TABLE>
<TR><TH align=left valign=bottom>Declaration Date</TH><TH/><TH colspan=2 width=70>Per Share Dividend</TH></TR>
<TR><TD align=left><I>Fiscal year 2008</I></TD></TR>
<TR><TD align=left>September 17, 2008</TD><TD/><TD>$</TD><TD align=right>0.09</TD></TR>
</TABLE>

This text must appear in a text block. But if all the layout and formatting are removed and whitespace is normalized, the result is much harder to understand:

Dividends Our Board of Directors declared the following dividends: Declaration Date Per Share Dividend (Fiscal year 2008) September 17, 2008 $ 0.09

Therefore the entire text must appear as text containing only well-formed XHTML, in which the tags are balanced and the attributes quoted:

<us-gaap:CashFlowSupplementalDisclosuresTextBlock contextRef="FY08Q1">
 <i>Dividends </i>
 <p>Our Board of Directors declared the following dividends: </p> <table> <tr> <th align="left" valign="bottom" style="border-bottom: 1pt solid black">Declaration Date</th> <th/> <th colspan="2" style="width: 70pt; border-bottom: 1pt solid black">Per Share Dividend </th> </tr> <tr> <td align="left"> <i>(Fiscal year 2008) </i> </td> </tr> <tr> <td align="left">September 17, 2008 </td> <td/> <td>$ </td> <td align="right">0.09 </td> </tr> </table>
</us-gaap:CashFlowSupplementalDisclosuresTextBlock>

6.6.17 No extra facts.

An instance must not contain facts that do not appear in the corresponding official HTML/ASCII document. The information in interactive data format should not be more or less than the information in the related registration statement or report, with the exception of "dei" facts required by 6.5.20, 6.5.21, 6.5.26 and 6.5.40.

6.6.18 No page headers and footer facts.

Page headers and footers appearing in an official HTML/ASCII document must not appear in any of the facts or link:footnote elements of an instance.

6.6.19 Level 2 (Policy) Tagging

For each significant accounting policy within the accounting policies footnote of the corresponding official HTML/ASCII document, an instance must contain a fact containing the policy as a block of text, if the document type requires “level 2” tagging. Footnotes

(equivalently, “Notes to the Financial Statements”) are represented in instances at four levels of detail. Level 1 is always required (Rule 6.6.16 above), and levels 2, 3 and 4 are required based on the phase-in schedule of the registrant.

6.6.20 Level 3 (Table) Tagging

An instance must contain each table within each footnote in the corresponding official HTML/ASCII document as a separate fact block of text, if the document type requires “level 3” tagging. In the example given in Rule 6.6.16 above, the table would be tagged separately:

<us-gaap:ScheduleOfDividendsPayableTextBlock contextRef="FY08Q1">
<table>
<tr><th align=”left” valign=”bottom”>Declaration Date</th><th/><th colspan=”2” width=”70”>Per Share Dividend</th></tr>
<tr><td align=”left”><I>Fiscal year 2008</I></td></tr>
<tr><td align=”left”>September 17, 2008</td><td/><td>$</td><td align=”right”>0.09</td></tr>
</table>
</us-gaap:ScheduleOfDividendsPayableTextBlock >

6.6.21 Reserved

6.6.22 Level 4 (Detail) Tagging

An instance must contain separately each monetary value, percentage, and number in each footnote in the corresponding official HTML/ASCII document, as a fact, if the document type requires “level 4” tagging. An instance may also contain dates and narrative disclosures as level 4 facts.

Level 4 facts appear separately from the text blocks of levels 1 to 3; the fact may have non-material changes to the formatting of dates and possibly other facts, for example:

Declaration Date	Per Share Dividend
(Fiscal year 2008)	$.09
September 17, 2008	

This table contains only two facts, in which “September 17, 2008” becomes “2008-09-17” and “0.09” becomes “.09”:

<us-gaap:DividendsPayableDeclarationDate contextRef="…"
>2008-09-17</us-gaap:DividendsPayableDeclarationDate>
<us-gaap:DividendsPayablePerShare contextRef="…" unitRef="USD_per_share" decimals="INF"
>.09</us-gaap:DividendsPayablePerShare >

For another example, the sentence “Accretion expense declined from 30 thousand to six thousand in 2009” contains two facts

<us gaap:AccretionExpense unitRef="USD" decimals="-3" contextRef="FY08" >30000</us gaap:AccretionExpense>
<us gaap:AccretionExpense unitRef="USD" decimals="-3" contextRef="FY09" >6000</us gaap:AccretionExpense>

6.6.23 Period types

An element used in numeric facts representing amounts must have an xbrli:periodType attribute that is the same as the amounts reported. An element with an xbrli:periodType attribute of "instant" has numeric values that are only measurable at a point in time; the value "duration" is used for all other elements, including textual information.

Elements in standard taxonomies are never identified as being a beginning or ending period amount. The same element can represent both a beginning and ending balance, because the underlying financial concept is the same. The differentiating factor is the point in time, which is identified in the instance document and not the taxonomy.

6.6.24 Alignment of numeric facts and element definitions

If an element used in numeric facts representing amounts in one or more periods has a definition, then the scope of that definition must include the material amounts reported for that line item in the corresponding official HTML/ASCII document. An element "has a definition" if there is text in the link:label element located as follows: label linkbases listed at https://www.sec.gov/info/edgar/edgartaxonomies.shtml contain link:label elements with an xml:lang="en-US" attribute and an xlink:role attribute equal to

'http://www.xbrl.org/2003/role/documentation'. If a link:labelArc with an xlink:to attribute matching the xlink:label attribute of such a link:label element, and an xlink:from attribute that matches the xlink:label attribute of a link:loc whose xlink:href attribute is an element, then the text of link:label is the definition of that element.

The definition is an element's most important attribute and must be consistent with the financial concept reported. An element should be interpreted by the substantive meaning provided in its definition. Definitions cannot be changed. As important as they are, all definitions have limitations, so preparers should not base their choice of an element simply on minor, immaterial differentials in definitions. Determining whether a definition is consistent with the financial concept requires judgment, and other attributes of the element must be considered.

6.6.25 Numeric element definitions.

An element must not be used in numeric facts representing amounts of a line item in different periods if it has a definition that explicitly excludes one or more of the material amounts in the corresponding official HTML/ASCII document. For example, the definition for element "Other Restructuring Costs" states that it "excludes costs associated with the retirement of a long-lived asset and severance costs associated with established compensation plans."

6.6.26 Selecting elements based on definitions.

When there is a choice among different elements that have definitions consistent with a set of facts in one or more periods, use the element with the narrowest definition. For example, while in principle, eleven possible word combinations may be derived from "depreciation", "amortization", "impairment", and "depletion", all eleven might not be included as distinct elements in a standard taxonomy namespace. If the line item being reported consists only of depreciation, then use an element such as DepreciationAndAmortization; do not use any of the alternative elements whose definition also includes impairment or depletion.

6.6.27 Selecting elements based on data types.

If there is a choice among different elements whose type attribute is consistent with a set of facts in one or more periods, use the element with the most specific type attribute. For example, a footnote contains the sentence "The assumed discount rate is 2%" or, equivalently, "The assumed discount rate is two percent". There is a numeric element declared in a standard taxonomy for the value of assumed discount rates, and another element for "assumptions". Use the numeric assumed discount rate.

Another example is if a fact is a dollar amount and there are some potential elements that are monetary and others that are strings or text blocks, the monetary elements must be used. Similarly, "per share" dollar amounts must be tagged with "per share" elements.

6.6.28 Selecting elements based on authoritative references.

When there is a choice among different elements having distinct link:reference elements in a standard taxonomy, use the element with the most specific reference. Reference linkbases containing link:reference elements do not have to be in the DTS of the instance as submitted but they should be used during the preparation of the instance.

For example, an element with a link:reference to a specific paragraph in a FAS is likely to be a better choice than an element that simply refers to the entire FAS. Determining whether references supporting the definition are consistent with the financial fact requires judgment, and other attributes of the element must be considered.

6.6.29 Precedence when selecting elements.

When choosing the most appropriate element for facts in one or more periods, the element's link:reference elements take precedence over the xbrli:periodType attribute, which takes precedence over the type attribute, which takes precedence over the element's documentation string if present, which in turn takes precedence over the standard label string. The calculation, definition, and presentation linkbases published along with standard taxonomies schemas communicate how elements are related to each other. Preparers use linkbases that organize common sets of tags as a starting point. However, these linkbases are to be used as templates by preparers to build their own linkbases to communicate their own intended relationships. Any element in a standard taxonomy schema may be used in an instance that has the schema in its DTS independently of the calculation, definition and presentation linkbases that it might have appeared in. It is the elements standing alone with their authoritative references, period and data type attributes, and standard documentation labels that are definitive.

The name attribute of an element is a mnemonic, not a definition; do not use the name attribute of an element as a definitive indicator of its meaning.

6.6.30 Selecting signs based on the balance attribute.

Invert the sign of a numeric fact whose element has an xbrli:balance value that is inconsistent with the reporting concept being reported. Often, this means entering a negative value into the instance, irrespective of whether that negative value will subsequently be rendered without brackets as a result of applying a negating label.

The value of xbrli:balance (debit or credit) is assigned to monetary elements in a standard taxonomy namespace from the perspective of the income statement and balance sheet. This perspective may be inconsistent with the presentation of the element in the financial statements.

For example, a financial concept in the cash flow statement may be represented by an element that was assigned an xbrli:balance based on the income statement. As a result, the xbrli:balance may be different from preparers' expectations. A different xbrli:balance value for an element must not influence the registrant in deciding whether the element is appropriate for the fact representing a financial concept, and registrants should not create a new element if an element in a standard taxonomy namespace is consistent with the financial concept reported in all respects except xbrli:balance.

Use an element even if its xbrli:balance is not the balance type expected.

6.6.31 The content of a numeric fact never has a scale factor.

Examples:

- The value "twenty thousand" may appear in a numeric fact as any legal decimal representation of 20,000, such as 20000, 20000.0, or 020000. It must not appear as "20".
- The value "20%" may appear in a numeric fact as any legal decimal representation of .2, such as 0.2, 0.20, 000.2000.
- The value "20%" must not appear in a numeric fact as "20", "20/100", "20%" or any variation of the integer "20".

6.6.32 Selecting the decimals attribute.

The value of the decimals attribute of a fact must correspond to the accuracy of the corresponding amount as reported in the official HTML/ASCII document. The decimals attribute influences how numbers are interpreted in XBRL and any value for the decimals attribute other than the value INF implies rounding or truncation. Use the following table to select the correct value of the decimals attribute for a fact so that it corresponds to the value as presented (most often rounded) on the corresponding official HTML/ASCII document.

Accuracy of the amount as shown in official HTML/ASCII document	Value of decimals attribute
Exact monetary, percentage, basis point or any other amount	INF
Rounded to billions	-9
Rounded to millions	-6
Rounded to thousands	-3
Rounded to units	0
Rounded to cents	2
Rounded to a whole percentage	2
Rounded to basis points	4

Examples:

Fact	Value	Value of decimals attribute
A federal tax rate of (exactly) 46%	.46	INF
An management fee of (exactly) 10 basis points	.001	INF
A (rounded) profit margin of 9.3%	.093	3

Fact	Value	Value of decimals attribute
A (rounded) change in NAV of 12 basis points	.0012	4
A (rounded) inventory “in thousands” of 100	100000	-3
A (rounded) inventory “in thousands” of 100.2	100200	-2

The decimals attribute is not a scale factor.

The decimals attribute is not a formatting code; it does not indicate that the digits in the instance must subsequently be presented to a user in any particular way.

6.6.33 Do not insert digits that do not appear in the official HTML/ASCII document.

For example, rounding can result in calculation inconsistencies. In this example, XBRL validation software will identify a calculation inconsistency:

Line Item	Amount
Earnings per share, Basic	1.30
Income (Loss) from Discontinued Operations, Net of Tax, Per Basic Share	.01
Income (Loss) from Continuing Operations, Per Basic Share	1.28

The decimals attribute must be equal to "2" for all three amounts, because these digits as reported in the financial statement have been rounded. Adjusting the decimals attribute of "2" on the facts to "1" or "3" will not resolve the inconsistency. Adding hidden digits, such as changing .01 to .014 and 1.28 to 1.284, and setting their decimals attributes to "3" may resolve the calculation inconsistency, but the extra digits were not reported in the official HTML/ASCII document.

6.6.34 Do not define or use units that imply a scale factor on a currency.

To express amounts in US Dollars, use only xbrli:unit with one xbrli:measure element whose content is the QName iso4217:USD.

Do not define units such as “thousands of USD”, “millions of GBP”, or “pence”.

6.6.35 Each unit must appear with only one implicit power-of-ten scale factor per instance.

Filers must use units and implicit scale factors consistently throughout submitted instances.

element type attribute	Abbreviation	Meaning
us-types:boeItemType	Boe MBoe MMBoe	Barrel Oil Equivalent (Energy) Thousand Barrels of Oil Equivalent Million Barrels of Oil Equivalent
us-types:volumeItemType	cf Mcf MMcf Fbbls	Cubic Feet of Natural Gas Thousand Cubic Feet of Natural Gas Million Cubic Feet of Natural Gas Barrels of Oil at 60 degrees F

element type attribute	Abbreviation	Meaning
	MBbls	Thousands of Barrels of Oil
	MMbls	Millions of Barrels of Oil

For example, these facts have a unitRef attribute of different scales in a single instance and only one such scale may be used:

```
<us-gaap:ProvedDevelopedReservesVolume … unitRef="MMbbl">3880</…>
<us-gaap:ProvedDevelopedReservesVolume … unitRef="Mbbl">2200000</…>
<us-gaap:ProvedUndevelopedReservesVolume … unitRef=”Fbbls”>42000000</…>
```

By contrast, units such as “lb” and “oz” are distinct, not related by a power of ten, and may be used, for example, as “hundreds of pounds” and “ounces” in a single instance.

Define and use other xbrli:unit elements (usually needed for performance metrics such as “stores” or “customers”) consistently within an instance and in subsequent submissions.

To define a custom unit, the xbrli:measure element requires the use of a namespace prefix. For example, a company with schema namespace prefix “abc” would declare Thousands of Barrels of Oil as follows:

```
<xbrli:unit id="MBbls">
<xbrli:measure>abc:MBbls</xbrli:measure>
</xbrli:unit>
```

6.6.36 Reserved.

6.6.37 Reserved.

6.6.38 Reserved.

6.6.39 Page level footnotes of the face financials.

Text that is shown in the official HTML/ASCII document at the bottom of a page on the face of the financials preceded by a superscript must appear in the corresponding instance as the text of a link:footnote element. The content of link:footnote should not contain the superscript symbol or number originally appearing in the official HTML/ASCII document.

Financial statement “footnotes” (Notes to the Financial Statements) do not appear in a link:footnote.

6.6.40 Distinct page level footnote facts.

Distinct texts that are shown in the official HTML/ASCII document at the bottom of a page on the face of the financials preceded by distinct superscripts must appear in the corresponding instance as the text of distinct link:footnote elements.

6.7 Syntax of Company Extension Schemas

This section defines rules governing the syntax restrictions on attached schemas. A valid Interactive Data schema is a valid XBRL 2.1 schema, but not all valid XBRL 2.1 schemas are valid Interactive Data schemas.

6.7.1 The xsd:schema must not have an xsd:include element.

This rule does not apply to schemas in a standard taxonomy.

There is one namespace per xsd:schema element and therefore no “chameleon schemas”, and additional XBRL 2.1 syntax restrictions apply.

The elementFormDefault attribute is usually “qualified” and the attributeFormDefault attribute usually “unqualified”, but there are no formal restrictions on the values of these attributes and no formal restrictions on the formDefault attribute.

6.7.2 Standard taxonomy schema locations.

If an xsd:import element has a namespace attribute equal to a standard taxonomy schema, then its schemaLocation attribute must be the standard taxonomy assigned to that namespace.

6.7.3 Custom taxonomy namespace authority parts.

The authority part of an xsd:schema targetNamespace attribute must not equal the authority part of a targetNamespace attribute of any standard taxonomy schema. The authority part of a valid URI is the part after ‘//’ and before the subsequent ‘/’ character.

6.7.4 The targetNamespace attribute must match http://{authority}/{versionDate}.

The company-specific schema has a unique targetNamespace attribute name for each schema. Namespaces are not to be confused with external references even though they may appear to have very similar formats. An external reference describes the location of a particular file with the intent of accessing the contents of that file. A namespace, on the other hand, is a name that identifies elements that belong to a particular markup vocabulary. However, since they function very differently, restrictions that are placed on external references do not apply to namespaces. Since a particular instance document is expected to reference multiple vocabularies, namespaces provide a convention by which each vocabulary is uniquely identified. This avoids problems of recognition and collision of similarly named elements from different vocabularies appearing in XBRL documents.

6.7.5 Authority parts of custom taxonomy namespaces.

The targetNamespace attribute must be a valid URI with an {authority} that is either a domain name controlled by the publisher of the schema, a domain name controlled by the registrant, or if neither exists, then a mnemonic name for the registrant such as its ticker symbol. From time to time, regulatory, accounting or other authorities may publish schemas to support new reporting rules. Until such schemas are added to the standard taxonomy lists, registrants may provide a copy of such a schema in their submission. In such a case, the targetNamespace attribute will contain an {authority} different from the registrant.

The registrant must own or control the authority name; for example, “example.com” could only be used by Example Inc. itself.

The {authority} used in the targetNamespace attribute must match the {authority} in the URI of any role or arc role declarations.

6.7.6 Restrictions on custom taxonomy namespaces.

The targetNamespace attribute must be a valid URI with a {versionDate} that identifies the release date of the schema. Examples:

- http://abcinc.com/20080331, http://www.definc.us/20081231

Counterexamples:

- http://sec.gov/abc/20080331, http://abcinc.com/2009

The targetNamespace attribute of the schema is different than the scheme attribute in the xbrli:identifier element; the scheme attribute refers to the SEC and the targetNamespace attribute does not.

6.7.7 Recommended custom schema namespace prefix.

Element xsd:schema must bind a Recommended Namespace Prefix for the targetNamespace attribute that does not contain the underscore character. A mnemonic such as the ticker symbol of the company in lowercase is suitable.

For example, <xsd:schema xmlns:abc='http://abcinc.com/20080331' …>

6.7.8 Reserved.

6.7.9 Restrictions on the roleURI attribute.

The roleURI attribute of a link:roleType element must begin with the same {scheme} and {authority} as the targetNamespace attribute. For example, in an xsd:schema with a targetNamespace attribute equal to

'http://abcinc.com/20090229', the string 'http://abcinc.com/' must start the roleURI attribute value of any link:roleType.

The roleURI attribute should be considered permanent, to be used in future submissions.

In a link:roleType declaration the roleURI attribute should end with "/role/" and a mnemonic name.

For example

<link:roleType @roleURI="http://abcinc.com/role/StatementOfIncome"> …</link:roleType>

6.7.10 Unique roleURI attribute values.

A DTS must not contain more than one link:roleType element with equal values of the roleURI attribute. Duplicate role declarations in a single schema file are forbidden by XBRL 2.1; this forbids duplicate role declarations in the instance DTS as a whole.

6.7.11 Restrictions on the roleType usedOn element.

A link:roleType declaration with link:usedOn containing link:presentationLink, link:definitionLink or link:calculationLink must also have a link:usedOn for the other two. This rule is relevant to three of the linkbase elements whose type attribute is fixed at 'extended' as shown in the table below.

type attribute	QName in link:usedOn	Declared by
extended	link:calculationLink	link:roleType
extended	link:definitionLink	link:roleType
extended	link:presentationLink	link:roleType

6.7.12 Content of the roleType definition element.

A link:roleType element must contain a link:definition child element whose content will communicate the title of the section, the level of facts in the instance that a presentation relationship in the base set of that role would display, and sort alphanumerically into the order

that sections appear in the official HTML/ASCII document. The link:roleType link:definition text must match the following pattern:

{SortCode} - {Type} - {Title}

The {Type} must be one of the words ‘Disclosure’, ‘Document’, ‘Schedule’ or ‘Statement’.

The meaning of the base set appears in {Title}.

{SortCode} is used only to sort base sets for display. The sort code is sorted alphanumerically, not numerically, so “10” would appear before “2”. Filers must choose a scheme for their sort code and declare separate role types so as to achieve the following:

1. Each Statement must appear in at least one base set, in the order the statement appeared in the official HTML/ASCII document.
2. If the presentation relationships of more than one base set contains the facts of a Statement (to achieve a layout effect, such as a set of rows, followed by a table with a dimension axis on the vertical, followed by another set of rows) then the {SortCode} of that base set must sort in the order that the rows of the Statement will be displayed.
3. A Statement that contains parenthetical disclosures on one or more rows must have a base set immediately following that of the Statement, where all facts in its parenthetical disclosures appear in presentation relationships.
4. All base sets containing the contents of Footnotes (level 1) should appear after base sets containing the contents of Statements (level 1).
5. A Text Block for each Footnote must appear in at least one presentation relationship in a base set.
6. Each base set for a “Footnote as a Text Block” presentation link must contain one presentation relationship whose target is a Text Block.
7. Base sets with presentation relationships for a Footnote tagged at level 2 should appear after all base sets tagged at level 1.
8. A base set with presentation relationships for a Footnote tagged at level 3 should appear after all base sets tagged at level 2.
9. A base set with presentation relationships for a Footnote tagged at level 4 should appear after all base sets tagged at level 3.
10. Base sets with {Type} 'Document' should appear before all other base sets as "Cover" pages with level "0".

The {Title} is the text that follows “ - ” in the link:definition. The text should distinguish to a human reader what each separate relationship group contains. The table below shows an example in which the filer has simply used a two-digit sequence number.

The {Title} must not contain scale or units (such as “in millions of US dollars except per share data”) text.

Note: The link:definition MUST NOT have leading or trailing XML whitespace or newlines.

Type of Facts in Presentation Links:

Example link:definition Text	Each Footnote as a Text Block	Each Accounting Policy as a Text Block	Each Table in a Footnote as a Text Block	Individual Values or Narratives
01 – Statement – Statement of Income				Yes
02 – Statement – Balance Sheet				Yes
03 – Statement – Balance Sheet (Parenthetical)				Yes
04 – Statement – Cash Flows				Yes
05 – Statement – Changes in Equity				Yes
06 – Statement – Comprehensive Income				Yes
07 – Disclosure – Accounting Policies	Yes			
08 – Disclosure – Inventories	Yes			
09 – Disclosure – Earnings per Share	Yes			
10 – Disclosure – Unearned Revenue	Yes			
11 – Disclosure – Equity	Yes			
12 – Disclosure – Accounting Policies, by Policy		Yes		
13 – Disclosure – Inventories (Tables)			Yes	
14 – Disclosure – Unearned Revenue (Tables)			Yes	
15 – Disclosure – Equity, Share Repurchases (Table)			Yes	
16 – Disclosure – Equity, Dividends (Table)			Yes	
17 – Disclosure – Inventories (Detail)				Yes
18 – Disclosure – Unearned, by Component (Detail)				Yes
19 – Disclosure – Unearned, by Segment (Detail)				Yes
20 – Disclosure – Equity, Share Repurchases (Detail)				Yes
21 – Disclosure – Equity, Dividends (Detail)				Yes

Defining roles is important, because the renderer displays *all* the facts in an instance if they appear in an effective presentation relationship, and displays facts *only* when they appear in an effective presentation relationship in a base set of the role. Note that if the link:definition text matches "{SortCode} – {Type} – {Title}" then the renderer shows only the {Title} part, having removed any layout qualifiers (see 6.24.16) from the text.

6.7.13 Restrictions on the arcroleURI attribute.

The arcroleURI attribute of a link:arcroleType element must begin with the same {scheme} and {authority} parts as the targetNamespace attribute. For example, in a schema with a targetNamespace attribute http://abcinc.com/20090229, the string http://abcinc.com/ must start the arcroleURI attribute of any link:arcroleType.

The arcroleURI attribute should be considered permanent, to be used in future submissions.

In a link:arcroleType declaration the arcroleURI attribute should end with "/arcrole/" followed by a mnemonic name.

For example,

<link:arcroleType @arcroleURI="http://abcinc.com/arcrole/SpecialRelationship"> …</link:arcroleType>

6.7.14 Unique arcroleURI attribute values.

A DTS must not contain more than one link:arcroleType element with equal values of the arcroleURI attribute.

6.7.15 A link:arcroleType element must have a nonempty link:definition.

The link:arcroleType link:definition text should explain the purpose of the arc role.

The content of link:usedOn is the QName of an arc-type element; however, note that there are additional rules that restrict what may be used as the value of the xlink:arcrole attribute in instances, schemas and linkbases.

6.7.16 Unique element names.

The name attribute of an xsd:element must not equal any xsd:element name attribute in a standard taxonomy schema that appears in the same instance DTS. It is not necessary to compare the @name attribute to all element declarations in all standard taxonomy schemas. Only those schemas that are present in the DTS of a specific instance being validated are relevant.

6.7.17 Restrictions on the element id attribute.

The id attribute of an xsd:element must consist of the Recommended Namespace Prefix of the element namespace, followed by one underscore, followed only by its name attribute. When constructing a name attribute, a common convention is to capitalize the first letter and use mainly lowercase characters, using capitalization only to indicate a natural word break, for example "CurrentPortionOfLongTermDebt". Note the first character of a name attribute must not be underscore, and if the name attribute is originally based on a label and in a subsequent version of the schema, the label changes, the name attribute must not be changed merely to maintain agreement.

6.7.18 The nillable attribute value of an xsd:element must equal 'true'.

6.7.19 No tuple type elements.

The xsd:element substitutionGroup attribute must not be a member of a substitution group with head 'xbrli:tuple'.

6.7.20 An xsd:element must not have an xbrldt:typedDomainRef attribute.

6.7.21 Restrictions on abstract elements.

If the abstract attribute of xsd:element is ‘true’, then the xbrli:periodType attribute must be ‘duration’.

6.7.22 Reserved.

6.7.23 Restriction on dimension item element names.

The xsd:element substitutionGroup attribute must equal ‘xbrldt:dimensionItem’ if and only if the name attribute ends with ‘Axis’. An element is defined to be an “Axis” if and only if its substitutionGroup attribute equals ‘xbrldt:dimensionItem’.

6.7.24 Restriction on hypercube item element names.

The xsd:element name attribute must end with ‘Table’ if and only if substitutionGroup attribute equals ‘xbrldt:hypercubeItem’. An element is defined to be a “Table” if and only if its substitutionGroup attribute equals ‘xbrldt:hypercubeItem’.

6.7.25 Restriction on substitutionGroup attribute.

If the xsd:element substitutionGroup attribute is not equal to ‘xbrldt:dimensionItem’ or equal to ‘xbrldt:hypercubeItem’ then it must equal ‘xbrli:item’.

6.7.26 If an element name ends with ‘LineItems’ then the abstract attribute must be ‘true’.

6.7.27 Restriction on domain item type element names.

The xsd:element name attribute must end with ‘Domain’ or ‘Member’ if and only if the type attribute equals or is derived from ‘domainItemType’ in a standard taxonomy schema target namespace. A “domain member” is defined as an element meeting this condition.

6.7.28 Restriction on domain item type periodType attribute.

If xsd:element type attribute equals or is derived from ‘domainItemType’ in a standard taxonomy schema target namespace then the xbrli:periodType attribute must equal ‘duration’.

6.7.29 Restriction on element name length.

The content of an xsd:element, xsd:complexType, or xsd:simpleType name attribute in UTF-8 must not exceed 200 bytes in length. This length restriction applies to bytes in UTF-8 encoding, not characters. For example, an element name of 101 repetitions of character “Ā” (Unicode x0100) violates this criterion because its UTF-8 encoding has 202 bytes.

By contrast, the six-byte EDGAR accepted encoding of that same character, “Ā” when read and stored as an XML text node in UTF-8 encoding, would be only two bytes. Therefore up to 100 repetitions of that sequence would be allowed.

Names of reasonable length limited to US-ASCII characters avoid such complexities entirely and are advisable.

6.7.30 Restriction on URI length.

The content of a targetnamespace, roleURI or arcroleURI attribute in UTF-8 must not exceed 255 bytes in length. This length restriction applies to bytes in UTF-8 encoding, not characters. See 6.7.29 above.

6.7.31 The xsd:element type must not be equal to or derived from xbrli:fractionItemType.

6.7.32 Declarations requiring period type 'duration'.

An element declaration having (or derived from) standard type textBlockItemType must have the value ‘duration’ for xbrli:periodType.

6.8 Content of Schemas

This section describes the content required in schemas.

6.8.1 Changes in declarations from period to period.

A schema that changes any xsd:element or type declarations or changes any relationships in its DTS from an earlier version of itself in such a way as to invalidate earlier instances must use only the {versionDate} portion of its targetNamespace attribute to identify the new version. From submission to submission, a company extension’s schema and linkbases almost always change, for example, to accommodate changes in the parenthetical portions of element labels. Change the {versionDate} portion of the schema’s targetNamespace with each submission to ensure that submissions validate independently and maintain their correspondence to Original HTML/ASCII Documents.

For example, a 2nd quarter Form 10-Q submission contains a schema with a targetNamespace attribute http://abcinc.com/20091231. The schema for the 3rd quarter Form 10-Q changes one element from the xbrli:balance attribute of ‘credit’ to ‘debit’. Its targetNamespace attribute changes to http://abcinc.com/20100331.

6.8.2 Reserved.

6.8.3 No duplicative custom role and arc role type declarations.

Do not define link:arcroleType (or link:roleType for a resource-type element) that means the same as arc roles or resource roles that are already defined in the XBRL 2.1 specification or in a standard taxonomy. The table below shows declarations that are technically possible, although any use of the defined role or arc role would be subject to all other rule restrictions.

type attribute	QName in link:usedOn	Declared by
extended	link:labelLink	link:roleType
extended	link:referenceLink	link:roleType
resource	link:label	link:roleType
resource	link:footnote	link:roleType
resource	link:reference	link:roleType
arc	link:calculationArc	link:arcroleType
arc	link:definitionArc	link:arcroleType
arc	link:labelArc	link:arcroleType

type attribute	QName in link:usedOn	Declared by
arc	link:presentationArc	link:arcroleType
arc	link:referenceArc	link:arcroleType

6.8.4 No duplicative custom element declarations.

Wherever possible, registrants should assign a standard and other labels for an element defined in a standard taxonomy schema in preference to declaring a new element in a company schema. A standard label is a link:label element with an xlink:role attribute equal to

'http://www.xbrl.org/2003/role/label'; other labels use other xlink:role attribute values.

Defining a company-specific element should be done only under specific circumstances discussed in items 6.8.6 – 6.8.23 with respect to each type of element.

When the disclosure intended by the preparer is effectively a synonym for a disclosure represented by the element's authoritative references and documentation label, registrants should assign a label to the standard element, in preference to defining a custom element.

For example, there may be an element "GrossProfit." In a standard namespace. The standard namespace does not include "Gross margin," because this is defined the same as "Gross Profit": both are used to mean "excess of revenues over the cost of revenues." A registrant presenting "Gross margin" in a statement should not define a custom "GrossMargin" element; instead, use the "GrossProfit" element and define the label for this element as "Gross margin".

6.8.5 Reserved.

6.8.6 Use company- and period-specific names only for domain members.

Do not include company-specific or period-specific information in an xsd:element name attribute for elements having other than type 'domainItem Type'. Elements with other item types, including (but not limited to) monetary, percent, integer, shares, per share, string, or text block item types, should not include company-specific or period-specific information in the element name. Domain members may include company-specific or period-specific information in the element name.

For example, filers should not create a monetary element with the name "AcquisitionOfDefCo" or "FourthQuarterAdjustment". However, they may create a domain member with the name "AbcSegmentMember".

6.8.7 Reserved.

6.8.8 Custom abstract elements.

Declare an xsd:element with an abstract attribute equal to 'true' if an appropriate abstract element does not exist, and use the presentation linkbase to have facts rendered sequentially. An abstract element cannot appear as a fact in an instance. Therefore, unless the element appears as a domain member in an instance context, none of the element selection considerations described above in the "Instance Semantics" section 6.6 (documentation labels, references, similarity to other elements, and so on) apply to the determination of whether an existing abstract element is "appropriate". Filers may create abstract elements at their discretion to arrange presentation relationships.

6.8.9 Custom monetary elements.

Declare an xsd:element with a type attribute equal to 'xbrli:monetaryItemType' if the standard taxonomy schema contains only monetary type elements that, in the judgment of the registrant, are too broadly defined for a given line item. For example, an original HTML/ASCII document may contain a financial statement line item that encompasses a significant fraction of a nearby line item. For example, an original HTML/ASCII document contains these lines:

Line Item	Amount
Accounts payable	7,324
Securities lending payable	1,274
Other liabilities, current	2,362

The us-gaap namespace does not have an element whose definition is sufficiently narrow enough to encompass "Securities Lending Payable" alone while leaving the other line items shown indistinguishable. Meeting the accounting disclosure requirements justifies defining an xsd:element with a name attribute SecuritiesLendingPayable.

For example, an original HTML/ASCII document may contain a financial statement line item that combines two elements defined in a standard taxonomy schema. For example, an original HTML/ASCII document contains these lines:

Line Item	Amount
Goodwill	9,845
Prepaid pension and postretirement benefits	8,731
Other assets, noncurrent	872

The us-gaap namespace has separate elements PrepaidExpenseOtherNoncurrent and PrepaidPensionCosts, but the registrant judges the former to be too narrow and the latter to be too broad for the line item. Meeting the accounting disclosure requirements justifies defining the xsd:element with a name attribute PrepaidPensionAndPostretirementBenefits.

6.8.10 Do not declare different elements for different values of the same underlying line item.

For example, a line item that appears with different values (even in the same period) is still only a single xsd:element. For example, a cash flow statement may have a line item "Reclassification of proceeds from Operations to Investments" that appears in "Cash flow from Operations" as (10) and under "Cash flow from Investments" as 10; it is still the same fact and the same xsd:element. More generally, a line item such as "Net Income" is the same as the line item for "Net Loss", since such an xsd:element may appear in facts with different values, positive, negative, or zero in different periods.

6.8.11 Custom elements requiring a balance attribute.

An xsd:element with a type attribute equal to 'xbrli:monetaryItemType' must have an xbrli:balance attribute if it appears on a statement of income or balance sheet. An xsd:element "appears on a statement of income or balance sheet" if the xsd:element is the target of a presentation relationship in a link:presentationLink with an xlink:role attribute with a link:definition that contains phrases such as "income," "balance," "financial position."

The xbrli:balance attribute values ‘credit’ and ‘debit’ serve to disambiguate the meaning of a positive (or negative) fact value in an instance. In combination with the xbrli:periodType attribute, a user can identify all monetary facts on the income statement and balance sheet as assets, liabilities, income or expenses no matter what their name attribute.

6.8.12 Custom monetary elements requiring period type 'instant'.

An xsd:element with a type attribute equal to ‘xbrli:monetaryItemType’ has an xbrli:periodType attribute equal to ‘instant’ if and only if it represents beginning and end of period balances, as distinct to balances defined over a period of time. Otherwise, use an xbrli:periodType attribute equal to ‘duration’. Do not define separate elements to represent the beginning and ending balances.

Facts in the instance have a contextRef attribute that contain the calendar date for the value. Therefore, the same fact represents the ending balance of a prior period and beginning balance of the next period.

6.8.13 Custom monetary elements requiring period type 'duration'.

An xsd:element with a type attribute equal to ‘xbrli:monetaryItemType’ that represents an adjustment must have a xbrli:periodType attribute equal to ‘duration’. By convention, a balance adjustment fact has a contextRef attribute that refers to the period prior to the end-of-period balance that it applies to.

6.8.14 Custom percent item type elements.

A ratio of values that would have the same unitRef attribute must be declared as an xsd:element with a type attribute equal to or derived from ‘percentItemType’ in a standard taxonomy schema target namespace, even though its value is not scaled by 100. Only if both the numerator and denominator would have an xbrli:periodType attribute of ‘instant’ could this element’s xbrli:periodType attribute also be ‘instant’.

Although a concept such as “Change in Revenues” is conventionally rendered scaled by 100 and followed by the “%” symbol, a fact of this xsd:element in an instance will have a unitRef attribute referencing a unit having no division element and exactly one measure xbrli:pure and a value such as .20 or -.03. To reduce ambiguity in the meaning of such a concept, use a name attribute that expresses the true ratio, using the word ‘Over’.

For example, an element “Change in Revenues from the Period One Year Earlier, Over Revenues from the Period One Year Earlier” is awkwardly named, but explicit and applicable to both quarterly and annual reports. As explained below, the label linkbase can contain a more compact “terse” label and the presentation linkbase can indicate where the terse label should be used.

6.8.15 Custom pure item type elements.

A ratio of values for which its facts would have an ISO 4217 currency in the numerator and a different ISO 4217 currency in the denominator must be declared as an xsd:element with a type equal to or derived from xbrli:pureItemType. For example, an “Exchange Rate” concept is a “pure” number, being a ratio of two monetary values and the unitRef attribute of its underlying values having different currencies.

6.8.16 Custom date item type elements.

If facts in an instance are dates, but no xsd:element in a standard taxonomy with a type attribute equal to ‘xbrli:dateItemType’ is appropriate, declare an xsd:element with a type attribute equal to ‘xbrli:dateItemType’. For example, an original HTML/ASCII document shows a table of contracts with values and maturity dates. There is no appropriate element in any standard taxonomy schema for the date, so declare an element ‘ContractMaturityDate’.

6.8.17 Custom string item type elements.

If facts in an instance are a mixture of text, date, numbers or other values, and no xsd:element in a standard taxonomy with a type attribute equal to ‘xbrli:stringItemType’ is appropriate, then declare an xsd:element with a type attribute equal to ‘xbrli:stringItemType’. For example, an original HTML/ASCII document shows a table of contracts with a short text description of the project and its terms. Declare an element ‘ProjectTermsText’.

6.8.18 Custom domain item type elements.

If no standard taxonomy schema contains domain member elements specific enough to distinguish between facts needing distinct values of ‘xbrldi:explicitMember’, then declare an xsd:element with a type attribute equal to or derived from ‘domainItemType’ in a standard taxonomy schema target namespace. Standard taxonomy schemas define domain members for every axis, one of those elements being the default for that axis. Registrants define elements with mnemonic name attribute values to organize facts into contexts.

Examples:

Standard Domain Element	Examples of Custom Domain Members
EntityDomain (default of LegalEntityAxis) (see also 6.6.5)	Separately reporting subsidiaries (DefCoMember, GhiCoMember) EDGAR Series Identifier (S000099999, S000999999)
ConsolidatedEntitiesDomain (default of ConsolidationEntitiesAxis)	Subsidiary1Member, Subsidiary2Member
ClassOfStockDomain (default of StatementClassOfStockAxis) (see also 6.6.9)	EDGAR Class Identifier (C000099999, C000999999) Share Class (AMember, BMember)
ProductOrServiceDomain (default of ProductOrServiceAxis)	Product Name (Drug1Member, Drug2Member)
SegmentGeographicalDomain (default of SegmentGeographicalAxis)	Regions (NewEnglandMember, CaribbeanMember)

Because a default domain member element never appears in a valid instance, its name is of little interest other than to indicate which axis it belongs to.

6.8.19 Do not declare 'total' domain member elements.

Do not declare an xsd:element with a type attribute equal to or derived from ‘domainItemType’ in a standard taxonomy schema target namespace as an explicit “total” domain member. Elements with a name attribute ending in Domain, as the default member of an Axis, already serve as a total.

6.8.20 Custom axis elements.

For value and narrative facts, declare an xsd:element with a substitutionGroup attribute equal to 'xbrldt:dimensionItem' if a standard taxonomy schema contains no Axis element for a reporting axis appearing in the original HTML/ASCII document. A narrative fact is a non-numeric fact with a base type derived from 'xsd:string'.

If the axes of an existing table are insufficient to capture a complex disclosure, a preparer may need to add an axis element. For example, suppose there is a table for "Long-lived Assets Held-for-sale by Asset Type" that has an axis for the asset type. If a registrant needs to disaggregate an asset type (property, for example) according to its degree of distress, declare an xsd:element name attribute such as 'DistressDegreeAxis'.

6.8.21 Custom table elements.

Declare an xsd:element with a substitutionGroup attribute equal to 'xbrldt:hypercubeItem' if a standard taxonomy schema contains no Table elements appropriate to the reporting axis needed. Only create a new table to meet a reporting goal that cannot be met by modifying an existing table's relationships.

6.8.22 Reserved.

6.8.23 Custom text block item type elements.

Define an xsd:element with a type attribute equal to 'textBlockItemType' or a type equal to or derived by restriction from the type 'escapedItemType' in a standard taxonomy schema namespace if the standard taxonomy schema contains only text block type elements that, in the judgment of the registrant, are too broadly defined for a footnote or table. Creating a new non-numeric, non-abstract element should always be a last resort. A non-numeric element in a company extension has the same reusability drawbacks of a numeric element, without the benefit of relationships such as calculation relationships to indicate how it relates to other existing elements.

For example, a text block can be created to tag text that covers the subject matter of two distinct, existing text blocks. For example, if a company discusses the sale of shares in consolidated subsidiaries and the sale of shares in equity method investees in the same footnote, then neither us-gaap:EquityMethodInvestmentsTextBlock nor us-gaap:StockholdersEquityNoteDisclosureTextBlock would be appropriate to cover all of the disclosures in that footnote. Accordingly, the registrant should declare an xsd:element with a name attribute such as 'IssuanceOfStockByEquityMethodInvesteesTextBlock' for the footnote.

6.9 Syntax of all Linkbases

This section defines rules governing syntax of linkbases. A valid Interactive Data linkbase is a valid XBRL 2.1 linkbase, but not all valid XBRL 2.1 linkbases are valid Interactive Data linkbases. The validations apply to the <link:linkbase> element whether it appears standalone in a file, or embedded in the XBRL schema <xs:appinfo> element.

6.9.1 A link:linkbase must be XML Linking Language (XLink) 1.0 valid.

Two syntax rules about elements with a type attribute equal to 'extended' ("extended-type links") require emphasis:

1. The scope of the xlink:label attribute is only its enclosing extended-type link. The xlink:label attribute does not function like the XML id attribute, which must be unique in an entire document. Therefore, the same value of the xlink:label attribute may appear on any number of elements, so long as those elements appear in different extended-type links.
2. Two elements with a type attribute equal to ‘arc’ (“arcs”) in the same extended-type link must not have the same values for the xlink:from attribute and the xlink:to attribute, even if their xlink:arcrole attribute is different. However, this prohibition against duplicate arcs is unrelated to any XBRL or EDGAR level syntax rule that forbids equivalent arcs (XBRL 2.1 section 3.5.3.9.7.4)

Reliance on these two rules of XLink syntax yields the meaning of the term ‘base set’ of relationships as defined in XBRL 2.1 and used elsewhere in this manual.

6.9.2 Effective relationships.

An effective relationship exists between a target and source element when there is an element with an xlink:type attribute of 'arc' and a use attribute of “optional” that has a higher value of the priority attribute than any equivalent relationship in its base set. This is a definition of the term ‘effective relationship’ for the scope of this manual. Equivalent relationships are defined by XBRL 2.1.

6.9.3 A link:linkbase in a submission must have no ineffectual relationships.

Elements of the xlink:type='arc' attribute are ineffectual when there is an equivalent relationship with the same or higher priority or when it overrides an unprohibited arc. An arc-type element with use="prohibited" always takes precedence over arcs with use="optional" when their priorities are the same.

Examples:

- An arc with use="prohibited" in a submission may prohibit an arc in a standard taxonomy.
- An arc with use="prohibited" with no equivalent arc is ineffectual.
- An arc with use="prohibited" with the priority attribute less than the priority attribute of an effective arc is ineffectual.
- An arc with use="optional" in a submission that is prohibited is ineffectual.
- An arc with use="optional" in a submission may not be equivalent to an unprohibited arc in a standard taxonomy.

6.9.4 Extended link role attributes.

The xlink:role attribute of an element with a type='extended' attribute or a type='resource' attribute must be present and must not be empty.

6.9.5 Restrictions on resource role attributes.

The xlink:role attribute of an element with an xlink:type attribute of ‘resource’ must be present and must be defined in XBRL 2.1 or a standard taxonomy. Custom roles are acceptable on extended links but not on resources.

6.9.6 Restrictions on arcroleRef attributes.

The text preceding a sharp sign '#' in an xlink:href attribute of link:arcroleRef must be a standard taxonomy. No custom arc roles.

6.9.7 All extended link elements in a linkbase must have the same namespace and local name.

An element is an extended link if its type attribute is equal to 'extended'.

A single linkbase cannot mix different kinds of link elements.

6.9.8 Duplicate relationships, defined.

Arcs that are defined as equivalent in XBRL 2.1 and having the same value for the use attribute are duplicate relationships. This is a definition of "duplicate relationship" for the scope of this manual.

6.9.9 The value of the priority attribute must be strictly less than 10.

Standard taxonomy linkbases may prevent specific relationships from being prohibited.

6.9.10 General namespace-specific custom arc restrictions.

In general, elements having a namespace starting with "http://xbrl.sec.gov/xyz/" may be termed "XYZ elements" and may impose various restrictions on custom arcs involving them, including:

- Only overrides: Custom arcs with XYZ elements as source and target must have the same role, arcrole, source and target as an arc in the standard taxonomy, subject to the other validations of section 6.9. In effect such custom arcs must appear in pairs that together prohibit and override existing relationships having priority less than 10, thereby altering only values of arc attributes such as "order".
- Only new domain members: If an arc has a specific role and/or arc role and the target element is a domain member (as defined in 6.7.27), then the source element must be one of a few specific XYZ elements or a descendant thereof with the same role and arcrole.
- No XYZ sources or targets: XYZ elements must not appear as the source or target of any custom arc, except as an override of an existing arc or addition of a new domain member.

See 6.12.10, 6.14.6 and 6.16.10 for a concrete case of these restrictions.

6.10 Syntax of Label Linkbases

This section defines rules governing the syntax restrictions on label linkbases. A valid Interactive Data label linkbase is a valid XBRL 2.1 label linkbase, but not all valid XBRL 2.1 label linkbases are valid Interactive Data label linkbases.

6.10.1 Elements requiring English standard labels.

An element used in a fact or xbrldi:explicitMember in an instance must have an English standard label in the DTS of that instance. An element "has an English standard label" in a DTS if there is an effective relationship with the defining xsd:element source, an xlink:arcrole attribute equal to

"http://www.xbrl.org/2003/role/concept-label" and target link:label with an xml:lang attribute equal to "en-US" (this comparison is case sensitive) and an xlink:role attribute equal to "http://www.xbrl.org/2003/role/label".

This rule is particularly relevant to elements declared in the company schema, because a document that could contain a link:label for a company-specific element would never appear in a standard taxonomy, and therefore has to be in a label linkbase in the same submission. It is not necessary for the DTS to have a standard label for all elements declared in the DTS.

6.10.2 Role and language attributes of a label define a label not to be duplicated.

An element used in a fact or xbrldi:explicitMember in an instance must have at most one label for any combination of the xlink:role attribute and the xml:lang attribute in the DTS of that instance. An element "has a label" in a DTS if there is an effective relationship with the defining xsd:element source, an xlink:arcrole attribute equal to 'http://www.xbrl.org/2003/role/label' and target link:label with an xml:lang attribute equal to 'en-US'.

This rule is particularly relevant to elements declared in the company schema, because a document that could contain a link:label for a company-specific element would never appear in a standard taxonomy, and therefore has to be in a label linkbase in the same submission.

6.10.3 US English labels are required.

If an element used in an instance is assigned a label in the DTS whose xml:lang attribute is not "en-US", then the DTS must also contain a link:label for the same element and all other attributes with an xml:lang attribute equal to "en-US". Non-US English labels may appear for elements in the schema, but they must be translated into US English if they are used in an instance.

6.10.4 Standard labels are unique.

The DTS of an instance must have no distinct elements having the same English standard label (xml:lang attribute equal to "en-US"). Users will most often see the English standard label of a concept, and it decreases clarity if distinct elements have the same label. Note that there is no restriction on elements having duplicated labels for other values of an xlink:role attribute.

6.10.5 A label linkbase must not have a definition for an element defined in a standard taxonomy.

The rule prevents an extension linkbase from removing from, or adding to, the documentation of an element in a standard taxonomy schema. Even a standard element having no published definition must not have a definition added by an extension. This is important for comparability and to prevent contradictory definitions for elements.

6.10.6 Restrictions on label lengths.

The ASCII text of link:label must be a string of fewer than 511 characters with no consecutive XML whitespace characters and no occurrences of '<' unless its xlink:role attribute is 'http://www.xbrl.org/2003/label/documentation'. ASCII character 60 (decimal) and the following ASCII sequences are prohibited in the content of labels other than documentation labels: < < &#x3C.

6.10.7 Reserved.

6.10.8 The text of link:label must not have leading or trailing XML whitespace.

All labels may contain the XML whitespace characters ASCII 9, 10, 13 and 32 anywhere except at their start or end. Documentation labels may contain sequences of extra whitespace; all other labels must be normalized; see 6.10.6.

6.10.9 Do not use numeric label roles on non-numeric elements.

Non-numeric elements must not have labels whose xlink:role value implies they apply to numeric values.

Value of the xlink:role attribute on link:label	Non-numeric
http://www.xbrl.org/2003/role/positiveLabel http://www.xbrl.org/2003/role/positiveTerseLabel http://www.xbrl.org/2003/role/positiveVerboseLabel http://www.xbrl.org/2003/role/negativeLabel http://www.xbrl.org/2003/role/negativeTerseLabel http://www.xbrl.org/2003/role/negativeVerboseLabel http://www.xbrl.org/2003/role/zeroLabel http://www.xbrl.org/2003/role/zeroTerseLabel http://www.xbrl.org/2003/role/zeroVerboseLabel http://www.xbrl.org/2003/role/totalLabel http://www.xbrl.org/2009/role/negatedLabel http://www.xbrl.org/2009/role/negatedPeriodEndLabel http://www.xbrl.org/2009/role/negatedPeriodStartLabel http://www.xbrl.org/2009/role/negatedTotalLabel http://www.xbrl.org/2009/role/negatedNetLabel http://www.xbrl.org/2009/role/negatedTerseLabel http://xbrl.us/us-gaap/role/label/negated http://xbrl.us/us-gaap/role/label/negatedTotal http://xbrl.us/us-gaap/role/label/negatedPeriodStart http://xbrl.us/us-gaap/role/label/negatedPeriodEnd	Disallowed
All Others	Allowed

6.11 Content of Label Linkbases

This section describes requirements on the content of label linkbases.

6.11.1 Line item element labels.

Assign a label of an element used in an instance the same text as the corresponding line item in the original HTML/ASCII document. An element is defined to be “used in an instance” if the element is the element of any fact, or whose QName is a dimension attribute or content of xbrldi:explicitMember.

A label is “assigned to an element” by an effective relationship with an xlink:arcrole attribute equal to ‘http://www.xbrl.org/2003/role/concept-label’ from the element declaration to the link:label.

Examples:

- The following line item appears in an income statement:

Line Item	Amount in thousands (2007)	Amount in thousands (2006)
Gross margin	$15,212	$10,195

- The appropriate element is us-gaap:GrossProfit and it has the label "Gross Profit". Both "gross profit" and "gross margin" mean "excess of revenues over the cost of revenues." The registrant assigns the label "Gross margin," and may choose to either exclude from the DTS the linkbase containing all standard labels, or to override the existing label using an equivalent element-label arc with a use attribute equal to 'prohibit', and an element-label arc with a use attribute equal to 'optional' and a value of the priority attribute greater than the existing element-label arc priority attribute.

  Usually, the standard label of the element will be displayed to the user. If the element appears in different places of the Original HTML/ASCII Document with different labels, then use the preferredLabel attribute on a presentation relationship to distinguish different labels. For example, an element may appear as "Gross Profit" in a footnote but "Gross Profit (Loss)" on the face of the financials.

- The following line item appears in a balance sheet and the appropriate element is us-gaap:ReceivablesNetCurrent.

Line Item	Amount in thousands (2007)	Amount in thousands (2006)
Receivables, less allowances of $1,260 and $1,150	$31,659	$31,601

The standard label of the element assigned in a standard taxonomy linkbase is "Receivables, Net, Current." If the linkbase is included in the instance DTS, that label must be changed. The registrant should assign a label of "Receivables, less allowances of $1,260 and $1,150".

6.11.2 Parenthetical item element labels.

Assign a label of an element in a parenthetical disclosure the same text as the corresponding text in the original HTML/ASCII document. For example, continuing the example from above, the treatment of the parenthetical will be as follows:

Line Item	Amount in thousands (2007)	Amount in thousands (2006)
Allowances	1,260	1,150

The registrant assigns element us-gaap:AllowanceForDoubtfulAccountsReceivable a label "Allowances".

6.11.3 When a numeric element label requires a unit designation.

If a numeric element is in presentation relationships in a relationship group with other numeric elements, and its units differ from the other elements and in the minority, then the suffix of its label must specify those units. Add a suffix such as "(in shares)" or "(in dollars per share)" to a label even though this would otherwise result in an exception to Rules 6.11.1 or 6.11.2 because the text differs.

Line Item	Amount (2009)	Amount (2008)
Adjustments (in millions of dollars)	12	-
Net Earnings (in millions of dollars)	331	174

Line Item	Amount (2009)	Amount (2008)
…		
Earnings per Share	.03	.02

The element us-gaap:EarningsPerShare has a data type of xbrli:perShareItemType, which is different from (and in the minority of) the other xbrli:monetaryItemType elements in this example. Therefore, in this case, assign the element us-gaap:EarningsPerShare the label "Earnings per Share (in dollars per share)".

6.11.4 Labels for numeric totals.

An xsd:element should be assigned a total label if the element will be presented with different labels depending on whether it is shown as a line item or as a summation of other line items. An element is assigned a total label if and only if it is assigned a label with an xlink:role attribute equal to 'http://www.xbrl.org/2003/label/totalLabel'.

For example, a fact may be shown with the label "Marketable Securities" on a balance sheet, but in a note detailing its composition, the same fact may be shown as "Marketable Securities, Total".

The renderer will display a fact having a total label with an additional horizontal line below it. Moreover, the only way that the filer can arrange for such a horizontal line to be displayed in the renderer is by assigning a total label to the element that represents the total. As Rule 6.11.1 above points out, the preferredLabel of the presentation relationship must also be set to the total label.

6.11.5 Monetary elements without a balance attribute.

An xsd:element with a type attribute equal to 'xbrli:monetaryItemType' that does not have an xbrli:balance attribute must have a definition that disambiguates its sign. In most cases the registrant does not need to provide a definition label (that is, one with an xlink:role attribute equal to 'http://www.xbrl.org/2003/role/documentation'. However, a special case arises when a monetary item could take on a positive or negative value in different periods, and there is potential for confusion because it is not required to have an xbrli:balanceType attribute. The registrant must therefore either assign an appropriate xbrli:balanceType attribute or assign a label with an xlink:role attribute equal to 'http://www.xbrl.org/2003/role/documentation' containing text that makes the meaning of a positive (or negative) value explicit.

For example, a registrant defines an element called "Other Loss Adjustments, Net" with a type attribute equal to 'xbrli:monetaryItemType' but does not provide an xbrli:balanceType attribute. The text of the documentation is "A positive adjustment value indicates a net increase in cumulative losses."

6.11.6 Monetary element negating labels.

Assign a "negating" label to an xsd:element with an xbrli:balanceType attribute that is inconsistent with the presentation in the official HTML/ASCII document. A numeric fact value will occasionally have the reverse sign of the figure as presented in the official HTML/ASCII document. A link:label has several possible xlink:role attributes that will ensure the number will be displayed with a reversed sign, called "negating" labels.

For example, one of the most common cases for a negating label is the monetary element us-gaap:TreasuryStockValue, which has xbrli:balanceType of 'debit'. Its negating labels could be assigned as shown in this table:

xlink:role attribute	link:label
http://www.xbrl.org/2003/role/label	Treasury Stock, Value
http://www.xbrl.org/2009/role/negatedLabel	(Less) Treasury Stock, Value
http://www.xbrl.org/2009/role/negatedPeriodEndLabel	(Less) Treasury Stock, Value, Ending Balance
http://www.xbrl.org/2009/role/negatedPeriodStartLabel	(Less) Treasury Stock, Value, Beginning Balance
http://www.xbrl.org/2009/role/negatedTotalLabel	(Less) Treasury Stock, Value, Total
http://www.xbrl.org/2009/role/negatedNetLabel	(Less) Treasury Stock, Value, Net
http://www.xbrl.org/2009/role/negatedTerseLabel	(Less) Treasury Stock

6.11.7 Numeric element period start and end labels.

If an xsd:element with an xbrli:periodType attribute equal to 'instant' could be presented as either a beginning or end of period value in a roll forward, assign period start labels or period end labels. An element is assigned a period start label if and only if it is assigned a label with an xlink:role attribute equal to 'http://www.xbrl.org/2003/label/periodStart.

An element is assigned a period end label if and only if it is assigned a label with an xlink:role attribute equal to 'http://www.xbrl.org/2003/label/periodEnd.

This rule often applies to cash balances as presented in a statement of cash flows and other balances shown in roll forwards.

xlink:role attribute	link:label
http://www.xbrl.org/2003/role/label	Cash and Cash Equivalents
http://www.xbrl.org/2003/role/periodEnd	Cash and Cash Equivalents, Beginning Balance
http://www.xbrl.org/2003/role/periodStart	Cash and Cash Equivalents, Ending Balance

6.11.8 Terse and verbose labels.

Assign an xsd:element different terse or verbose labels if the same element will appear with different labels depending on the presentation relationships that have it as a target. An element is assigned a terse label if and only if it is assigned a label with an xlink:role attribute equal to 'http://www.xbrl.org/2003/label/terse'.

An element is assigned a verbose label if and only if it is assigned a label with an xlink:role attribute equal to 'http://www.xbrl.org/2003/label/verbose'.

The terms 'terse' and 'verbose' are only suggestive. There is no specific label role that is supposed to "match" the original HTML/ASCII documents; the presentation, with preferredLabel taken into account, is what matters.

For example, a fact whose element has the standard label 'Earnings Per Share, Diluted' in a standard taxonomy might appear in an income statement with the label "Diluted, per share" and in an Equity note with the label "Per share, diluted"; as long as the two labels have different values of the xlink:role attribute, either could be considered terse, verbose, or even as the standard label.

6.11.9 A label linkbase of a standard taxonomy should not be included in the DTS of an instance.

An exception to this general rule is when the label linkbase is required by a schema that defines elements or types of a standard taxonomy.

6.12 Syntax of Presentation Linkbases

This section defines rules governing the syntax restrictions on presentation linkbases. A valid Interactive Data presentation linkbase is a valid XBRL 2.1 presentation linkbase, but not all valid XBRL 2.1 presentation linkbases are valid Interactive Data presentation linkbases.

6.12.1 The link:presentationArc element requires an order attribute.

6.12.2 Presentation child order restrictions.

All effective presentation relationships in the same base set with the same source element must have distinct values of the order attribute. This rule ensures an intentional ordering of facts when displayed.

6.12.3 Every element in an instance must be presented.

An element used in an instance must participate in at least one effective presentation relationship in the DTS of that instance. An element "participates in" a presentation relationship in a DTS if it is a source or target of a presentation relationship in that DTS.

An element is "a source of a presentation relationship" in a DTS if there is an effective relationship with the defining xsd:element source and an xlink:arcrole attribute equal to

'http://www.xbrl.org/2003/role/parent-child' in a document of that DTS.

An element is "a target of a presentation relationship" in a DTS if there is an effective relationship with the defining xsd:element target and an xlink:arcrole attribute equal to

'http://www.xbrl.org/2003/role/parent-child' in a document of that DTS.

Every fact must be displayable in some way using presentation relationships. This rule is relevant to all elements but particularly so to elements declared in the company schema, because a linkbase that could contain a link:loc element for a company-specific element would never appear in a standard taxonomy, and therefore has to be in a linkbase in the same submission.

Elements used in an instance only as QNames in xbrldi:explicitMember must nevertheless have a presentation relationship in the DTS of that instance.

It is not necessary for the DTS to have a presentation relationship for all elements declared in the DTS.

6.12.4 Reserved.

6.12.5 When distinct preferredLabel attribute values are required.

If an element used in an instance is the target in the instance DTS of more than one effective presentation relationship in a base set with the same source element, then the relationships must have distinct values of the preferredLabel attribute. This rule prevents the same fact from appearing twice in a set of line items, except when it is, for example, shown as both the beginning and ending value of a roll forward.

6.12.6 Each effective presentation relationship base set should have only one root element.

An element that appears in a presentation base set only as a source and never as a target is a root element of that base set. The root element is normally abstract, but need not be (6.13.3).

6.12.7 Do not use preferredLabel roles for instant elements on duration elements.

An effective presentation relationship whose target is an xsd:element with an xbrli:periodType attribute equal to ‘duration’ should not have a preferredLabel attribute value that is a role for elements with xbrli:periodType attribute equal to ‘instant’. A “duration-type element” is an element with xbrli:periodType equal to “duration”. An “instant-type element” is an element with xbrli:periodType equal to “instant”.

Roles that contain the text “periodStart”, “periodEnd”, “PeriodStart”, or “PeriodEnd” anywhere in the role URI should not be used as the preferred label of a duration-type element.

6.12.8 Each axis element should be the parent of some domain element.

Each explicit axis (explicit dimension) element in an effective presentation relationship base set should be the source of at least one effective presentation relationship in the same base set whose target is a domainItemType element. As described in section 6.24, an axis element (defined in 6.8.20) appearing in an effective presentation relationship base set without any child elements will filter out all facts and prevent the entire base set from being used for presentation.

6.12.9 Presentation relationships for units.

A base set having one effective presentation relationship whose target has the same local name as the unitRef attribute value of a fact of a source or target element in the same base set should provide an ordering for all such unitRef attribute values. As described in 6.24, the renderer displays sets of facts having multiple units of measure that cannot be merged into columns (or rows) in one of two ways. Either the units are ordered by the order they are declared in the instance, or by using the built-in unit axis ordered by relationships in a presentation base set. The presentation base set should either order all the units used, or none of them, so that the ordering is not mixed.

6.12.10 CEF presentation link validations

Elements having a namespace starting with “http://xbrl.sec.gov/cef/” are “CEF elements”.

Custom parent-child arcs with CEF elements as both source and target may only appear in role http://xbrl.sec.gov/cef/role/N2 and must be valid overrides in the sense described in 6.9.10.

Custom parent-child arcs in role http://xbrl.sec.gov/cef/role/N2 with a target that is not a CEF element must have a domain member as target and have a source that is one of the elements in a standard namespace "AllSecuritiesMember" or "AllRisksMember," "ClassOfStockDomain", "DebtInstrumentDomainName", or a parent-child descendant thereof.

When `dei:DocumentType` is "N-2" in the Required Context, then no other custom parent-child arcs with a CEF element as source or target are permitted in any link role.

6.12.11 VIP presentation link validations

Elements having a namespace starting with "http://xbrl.sec.gov/vip/" are "VIP elements".

Custom parent-child arcs with VIP elements as both source and target may only appear in roles starting "http://xbrl.sec.gov/vip/role/N", ending "3", "4" or "6", and must be valid overrides in the sense described in 6.9.10.

Custom parent-child arcs in roles starting "http://xbrl.sec.gov/vip/role/N", ending "3", "4" or "6", with a target that is not a VIP element, must have a domain member as target or a parent-child descendant thereof.

No other custom parent-child arcs with VIP element as source or target are permitted in any link role.

6.13 Content of Presentation Linkbases

This section describes requirements on the content of presentation linkbases.

6.13.1 Reserved.

6.13.2 Present facts according to their locations in the original HTML/ASCII document.

The element of every fact in an instance must participate in an effective presentation relationship in a base set whose xlink:role attribute corresponds to the locations where the fact appears in the original HTML/ASCII document.

An Inline XBRL formatted Mutual Fund Risk/Return Summary (RR) instance (as defined in 6.25) is exempt from this requirement.

This rule requires that each link:presentationArc be assigned an xlink:role attribute value placing facts into the appropriate part of the financial statement at the appropriate level of detail.

6.13.3 Order and indent facts according to their positions in the original HTML/ASCII document.

Organize the effective presentation relationships in a base set using the ordering and indentation of the facts in the original HTML/ASCII document.

An Inline XBRL formatted Mutual Fund Risk/Return Summary (RR) instance (as defined in 6.25) is exempt from this requirement.

Typically, each base set in Rule 6.7.12 above will have a "root" element that is an abstract element, and that abstract element will be used by the renderer to display a heading that precedes all the facts in the base set.

Use presentation relationships to achieve ordering effects. Order a set of line items to appear as they do in the original HTML/ASCII document by using an element as their heading that will be the source of presentation relationships that have the line items as their target.

Occasionally, a single line in the original HTML/ASCII such as “Proceeds from/Payments to …” with both positive and negative values in different periods will correspond to two elements, one representing the proceeds, and one the payments. In such cases, the order of the two adjacent elements relative to each other is arbitrary.

Use abstract elements to insert headings. A line item with no facts associated with it, serving as a subheading, is represented with an element having an abstract attribute equal to ‘true’. A total element often appears at the end of the list under such a heading.

For additional detail see section 6.24.6.

6.13.4 Presentation groups for parenthetical facts.

All elements of facts corresponding to parentheticals in the original HTML/ASCII document must be the targets only of effective presentation relationships in one base set and all having the same source abstract element. Filers must declare a link:roleType to contain the parentheticals in each statement, as shown in the example of Rule 6.7.12, and use an abstract element to serve as a heading for every parenthetical in that statement. Normally, this would be the same abstract element at the root of the base set representing the corresponding statement. In example 6.6.14, the element

us-gaap:AccountsReceivableNetCurrent appears in the balance sheet statement, so Rule 6.11.2 would be satisfied with a presentation relationship from the element us-gaap:BalanceSheetAbstract to the target us-gaap:AllowanceForDoubtfulAccountsReceivableCurrent in a base set separate from the main balance sheet statement itself.

6.14 Syntax of Calculation Linkbases

This section defines rules governing the syntax restrictions on calculation linkbases. A valid Interactive Data calculation linkbase is a valid XBRL 2.1 calculation linkbase, but not all valid XBRL 2.1 calculation linkbases are valid Interactive Data calculation linkbases.

6.14.1 Element link:calculationArc requires an order attribute.

6.14.2 Element link:calculationArc requires a weight attribute value equal to 1 or -1.

6.14.3 The source and target of a calculation relationship must have the same period type.

Facts of elements with different values of the xbrli:periodType attribute must have different values of the contextRef attribute and therefore the calculation relationship between them has no meaning.

6.14.4 No directed cycles in calculation relationships.

There must be no directed cycles in effective relationships having arc role http://www.xbrl.org/2003/role/summation-item. This rule prevents a fact from participating in a summation that includes itself.

6.14.5 Facts in a calculation must appear together in at least one presentation group.

If an instance contains non-empty facts for the source and target of an effective calculation relationship, then at least one effective presentation relationship that the source and target appear in (because of 6.12.3) must be either (a) a relationship with each other or (b) two relationships with any other elements that share a single extended link role. When facts participate in a calculation together, they must be shown with presentation relationships in the same relationship group, although not necessarily adjacent to each other.

6.14.6 CEF calculation link validations

No custom summation-item arc in any link role may have a CEF element (as defined in 6.12.10) as either source or target.

6.14.7 VIP calculation link validations

No custom summation-item arc in any link role may have a VIP element (as defined in 6.12.11) as either source or target.

6.14.8 ECD calculation link validations

Elements having a namespace starting with "http://xbrl.sec.gov/ecd/" are "ECD elements".

No custom summation-item arc in any link role may have an ECD element as either source or target.

6.15 Content of Calculation Linkbases

This section describes requirements on the content of calculation linkbases.

6.15.1 Reserved.

6.15.2 When calculation relationships are required.

If the original HTML/ASCII document shows two or more line items along with their net or total during or at the end of the Required Context period, and the instance contains corresponding numeric facts, then the DTS of the instance must have an effective calculation relationship from the total element to each of the contributing line items. A calculation relationship is a link:calculationArc with an xlink:arcrole attribute equal to 'http://www.xbrl.org/2003/role/summation-item'. The Required Context is defined in Rule 6.5.19, above.

Examples:

- A company's Cash flow from investments for the most recent quarter is shown as the sum of two lines: Payments for plant and equipment, plus Payments for marketable securities. Two calculation relationships are required.
- An income statement shows the line items "Revenues", "Cost of Goods Sold" and "Gross margin" as the net of the two values during the current quarter. Two calculation relationships are required. In this case, the relationship subtracting Cost of Goods Sold will have a weight attribute of -1.

- A balance sheet shows assets as the sum of current and non-current assets, as of the date falling at the end of the period of the Required Context. Two relationships are required.
- An income statement shows only earnings per share and diluted earnings per share, but no reconciling per-share amount. Calculation relationships are not required.
- An income statement shows earnings per share before and after an adjustment for change in accounting principles, along with the adjusting amount. Two calculation relationships are required, from the net earnings per share, to its two contributing amounts.
- A balance sheet shows Net Current Receivables with a parenthetical value for Allowances. Only two values are shown, so no calculation relationship is required. In general, parentheticals do not, by themselves, require calculation relationships.
- A footnote for ABC contains a table in which the Revenue of its separately reporting subsidiaries DEF, GHI and JKL are totaled. But, each of the four facts has a different contextRef attribute. Therefore, this does not require any calculation relationships.

There is no separate, independent requirement that every company-specific element be included in calculations. It is, however, one of the consequences of this rule that a company-specific monetary or other numeric item is often defined in such a way that it must participate in calculation relationships anyway.

6.15.3 Alternate calculations for a single fact.

If a footnote in the original HTML/ASCII document contains alternate line items that sum to the same total amount, then the XBRL instance document for that footnote must have calculation relationships for the original and alternate line items in distinct base sets. Calculation inconsistencies are tested separately in each base set.

For example, a tax liability is shown in a tax footnote as the sum of current and deferred tax liabilities, and elsewhere in the same footnote as the sum of domestic and foreign tax liabilities. There are two base sets, each containing two calculation relationships.

6.15.4 Each element source and target pair should only appear in one calculation relationship.

A fact in an instance whose element is the source of an effective calculation relationship in the instance DTS should not have the same calculation relationship target in more than one base set. An xsd:element should be the source of only one calculation relationship for any one target, without regard for base set.

Note that this rule refers to the calculation relationship, not the element; an element can occur in any number of face financial statements or footnotes. Legitimate exceptions to this rule occur when an element is shown in different parts of the financial statement as a sum of different, but overlapping, sets of other elements.

Examples:

- The income statement contains amounts pre-tax income, tax, and post-tax income. There are two line items and their net; therefore two calculation relationships are required in the base set for the balance sheet. In the tax footnote there is another occurrence of pre-tax income,

tax, and post-tax income. The tax footnote does not need two calculation relationships, because the same relationship already exists on the income statement.

- A balance sheet shows Net Current Receivables with a parenthetical value for Allowances. Only two values are shown, so no calculation relationship is required. A footnote also includes an analysis of (the same) Net Current Receivables including, among other details, amounts for Gross and Allowances. The footnote has those two line items and their net and therefore a need for two calculation relationships. Whether any of these facts also appear elsewhere is relevant only if it would result in duplicated relationships.

6.16 Syntax of Definition Linkbases

This section defines rules governing the syntax restrictions on definition linkbases. A valid Interactive Data definition linkbase is a valid XBRL 2.1 definition linkbase, but not all valid XBRL 2.1 definition linkbases are valid Interactive Data definition linkbases.

6.16.1 Element link:definitionArc requires an order attribute.

This ensures an intentional displayed order of definition relationships.

6.16.2 Reserved.

6.16.3 Definition relationships requiring a domainItemType target.

The target of an effective relationship with an xlink:arcrole attribute equal to 'http://xbrl.org/int/dim/arcrole/dimension-domain' or 'http://xbrl.org/int/dim/arcrole/dimension-default' must be a domain member. In this rule both the dimension-domain and the dimension-default arc roles must have a source that is an Axis (xbrldt:dimensionItem); these two rules work together to ensure that each Axis has a meaningful set of domain members.

6.16.4 Restrictions on cycles in definition relationships.

The xlink:arcrole attributes 'http://xbrl.org/int/dim/arcrole/domain-member' and 'http://xbrl.org/int/dim/arcrole/dimension-domain' must have no undirected cycles in any Directed Relationship Set as defined in XBRL Dimensions 1.0. For example, company ABC defines, in us-gaap:SegmentGeographicalDomain, the regions abc:MidwestMember and abc:SoutheastMember, but stpr:KY (Kentucky) cannot be in both regions.

This rule also impacts line items, so that the balance at the start and end of a roll forward cannot appear twice under a single axis. The same rendering effect is achieved by including only the ending balance in the domain-member relationships, so that the beginning balance will appear simply as the ending balance of the previous period.

Tables define the rows and columns (the axes) that cells (the facts) may have. The domain-member arc role defines relationships within each row or column, such as those between a parent entity and its reportable segments, among sets of classes of equity, and or among geographical regions. Tables become difficult to consistently populate with facts and ambiguous to display when elements can appear in more than one domain member. This rule ensures that any given element does not appear in more than one place along an Axis, and will not have any overlapping domain subsets or members. In general, almost every situation that at first appears to call for an Axis with tangled and overlapping subsets of Member elements actually turns out to be a case more clearly modeled using two distinct axes.

6.16.5 Restriction on dimension element relationships.

The DTS of an instance must contain in each base set, for each source element, at most one effective relationship with an xlink:arcrole attribute equal to ‘http://xbrl.org/int/dim/arcrole/all’. A fact can always appear in more than one Table (hypercube), but this rule prevents a fact from having contradictory meanings in different Tables.

6.16.6 Restriction on the "closed" attribute.

An effective relationship with an xlink:arcrole attribute equal to ‘http://xbrl.org/int/dim/arcrole/notAll’ must have an xbrldt:closed attribute equal to ‘false’.

6.16.7 Restriction on negative tables and axes.

An axis of a negative table must appear in a positive table in a definitionLink having an equal value of xlink:role. An Axis cannot appear as an Axis of a negative hypercube (that is, axis excluded from a table) unless there are members of that Axis in a positive table.

Formally, an axis element that is the target of an effective relationship with arcrole equal to

‘http://xbrl.org/int/dim/arcrole/hypercube-dimension’ that is consecutive from a relationship with arcrole ‘http://xbrl.org/int/dim/arcrole/notAll’ must also be the target of an effective relationship in a link:definitionLink having the same value of xlink:role and which itself is consecutive from an effective relationship with xlink:arcrole attribute equal to ‘http://xbrl.org/int/dim/arcrole/all’.

An instance DTS in which the arc role ‘http://xbrl.org/int/dim/arcrole/notAll’ does not appear will not be affected by this rule.

6.16.8 The target of an effective relationship with an xlink:arcrole attribute equal to

‘http://xbrl.org/int/dim/arcrole/notAll’ must not be the target of an effective arc with an xlink:arcrole attribute equal to ‘http://xbrl.org/int/dim/arcrole/all’ in link:definitionLink elements having equal values of xlink:role.

This rule ensures that a Table (hypercube) is not both positive and negative.

6.16.9 Restriction on target roles.

If the value of attribute xbrldt:targetRole on an effective definition relationship is not empty, then that relationship must have at least one effective consecutive relationship (as defined by the XBRL Dimensions specification). The xbrldt:targetRole attribute is used to connect certain definition arcs that appear in different extended link roles. A targetRole attribute that points to no arcs indicates that a table is malformed.

6.16.10 CEF definition link validations

Custom domain-member arcs with CEF elements (as defined in 6.12.10) as both source and target may only appear in role http://xbrl.sec.gov/cef/role/N2 and must be overrides in the sense of 6.9.10.

Custom domain-member arcs with a CEF element as source must have link role “http://xbrl.sec.gov/cef/role/SecurityOnly” or “http://xbrl.sec.gov/cef/role/RiskOnly”. The target may be a domain member in any namespace.

No other custom arcs having arc roles starting with “http://xbrl.org/int/dim/arcrole” and any CEF element as source or target are permitted.

6.16.11 VIP definition link validations

Custom domain-member arcs with VIP elements (as defined in 6.12.11) as both source and target may only appear in roles with URI starting “http://xbrl.sec.gov/vip/role/” and ending with “Only”. Such arcs must be overrides in the sense of 6.9.10.

Custom domain-member arcs with VIP elements as source may only appear in roles with URI starting “http://xbrl.sec.gov/vip/role/” and ending in “Only”. The target may be a domain member in any namespace.

No other custom arcs having arc roles starting with “http://xbrl.org/int/dim/arcrole/” and any VIP element as source or target are permitted in any role.

6.16.12 ECD definition link validations

Custom domain-member arcs with ECD elements (as defined in 6.14.8) as both source and target may only appear in roles with URI starting “http://xbrl.sec.gov/ecd/role/” and ending with “Only”. Such arcs must be overrides in the sense of 6.9.10.

Custom domain-member arcs with ECD elements as source may only appear in roles with URI starting “http://xbrl.sec.gov/ecd/role/” and ending in “Only”. The target may be a domain member in any namespace.

No other custom arcs having arc roles starting with “http://xbrl.org/int/dim/arcrole/” and any ECD element as source or target are permitted in any role.

6.17 Content of Definition Linkbases

This section describes requirements on the content of definition linkbases.

6.17.1 Reserved.

6.18 Syntax of Reference Linkbases

This section defines rules governing the syntax restrictions on reference linkbases. A valid Interactive Data reference linkbase is a valid XBRL 2.1 reference linkbase, but not all valid XBRL 2.1 reference linkbases are valid Interactive Data reference linkbases.

Note: Although the Reference Linkbase file is a valid attachment type, at the moment it is not used.

6.18.1 An element that has a company specific namespace must not have a reference.

The elements defined in a company extension schema must not have any authoritative references.

An xsd:element “has a reference” if the DTS of the instance contains an effective reference relationship whose source is that xsd:element. A reference linkbase should only be attached to a submission when it is a copy of a linkbase published along with a schema for early adopters. In

that situation the schema would have a targetNamespace attribute of some authority other than the registrant itself.

6.18.2 Standard elements must have no additional reference elements.

A company extension reference linkbase must not add, remove, or change references for any element declared in a standard taxonomy schema. A company extension also cannot remove or change references in standard taxonomies via prohibition of concept-reference relationships (this is a technical consequence of the rule prohibiting URI fragments other than shorthand xpointers).

6.19 Content of Reference Linkbases

This section describes requirements on the content of reference linkbases.

Note: Although the Reference Linkbase file is a valid attachment type, at the moment it is not used.

6.19.1 A reference linkbase of a standard taxonomy should not be in the DTS of an instance.

An exception to this general rule is when the linkbase is required by a schema that defines elements or types of a standard taxonomy. Note that in such a case some of the relationships may have priority attribute values that do not permit overriding.

6.20 EDGAR Module Processing with XBRL Taxonomy Extensions

EDGAR provides limited support for XBRL taxonomy extension documents as part of EDGAR Module processing. EDGAR Type 1 Modules (partial documents) are not allowed in XBRL format. Only EDGAR Type 2 Modules (complete documents) can be submitted in XBRL format.

EDGAR currently supports up to 10 EDGAR Module files per CIK. These 10 Modules may be used to store any combination of XBRL extension taxonomy files (schema and/or linkbase) and may be managed by the filer using the EDGAR Filing Website. These taxonomy extension files may be submitted before the official filing. Through the use of EDGAR Type 2 Module references to these XBRL documents, EDGAR can assemble these large documents into the filing without delaying the receipt of the entire filing.

As with any other kind of EDGAR Type 2 Module submission filed with EDGAR, filers may include an XBRL document, or XBRL documents, as attachments to an EDGAR Module submission, Template #5. A master submission may reference the XBRL EDGAR Module in a normal Type 2 fashion by using the Documents page.

6.21 Segment Functionality Not Supported for XBRL Documents

At this time, EDGAR does not support EDGAR segment processing of XBRL documents as discussed in Section 5.3.

XBRL segments can be used as described in the XBRL Specification. However, segments as described in Section 5.3 of the EDGAR Filer Manual are not supported. In EDGAR, “segment” refers to parts of a filing that can be submitted ahead of time and later assembled in a submission. It is this functionality that is not supported for XBRL documents. In the XBRL Specification 2.1, “segment” also refers to an XBRL tag that is used to provide additional information in cases where the entity identifier is insufficient. This use of segment is supported.

6.22 Supported Versions of XBRL Standard Taxonomies

Refer to the SEC's public website (http://www.sec.gov/info/edgar/edgartaxonomies.shtml) for an up-to-date listing of standard taxonomy files that are supported by EDGAR, their locations, required namespaces, and where appropriate, the relevant EDGAR form types.

6.23 Reserved.

6.24 Rendering Interactive Data

The renderer transforms XBRL data into human readable output in the form of individual HTML files called "reports" or "R-files" and other supporting output. Each R-file has a table layout with rows, row headings, columns, column headings and footnotes.

XBRL parent-child relationships in the presentation base sets of a filing are generally the most important component for determining the overall layout of each R-file. Contexts, facts and footnotes in the instance, roles and data types declared in schemas, text in label linkbases, and the axis default members defined in definition linkbases, all further contribute to producing the output.

6.24.1 Presentation Groups

A "presentation group" is an effective presentation relationship base set. Section 6.13.3 described the content of presentation groups.

The relationships in a presentation group form a directed graph with one root element (see 6.12.7) having child elements in a fixed order, child elements of those elements each in a fixed order, and so on. Each presentation group has a single role URI and definition text as described in sections 6.7.9 through 6.7.12.

The overall order of presentation groups in the set of reports for a single instance is determined by the "SortCode" token described in 6.7.12.

The simplest report layout is one in which the presentation group contains no Axis or Domain Member elements. All of the facts in the instance whose elements appear as sources or targets of relationships in the presentation group in contexts having no xbrli:segment elements are displayed in the R-file. The facts are arranged into columns, one for each context. The presentation group, when traversed top down and in order, determines the order that the elements appear in the rows.

6.24.2 Context Selection

Contexts are selected for display by a presentation group by comparing the axis and their descendant members appearing in the group to the axes and members appearing in the context xbrli:segment. All contexts are selected in every presentation group except:

1. If a context segment has an axis with a member for which the axis does not have that member as a descendant in the presentation group does not appear in the base set, then the context will not be selected (it will be filtered out).
2. If the presentation contains an axis that does not have its default member as a descendant, and the context segment has no member for that axis, then the context will not be selected.

A warning is issued if the presentation group has axes but lacks descendants that would allow any context to be selected (6.26.1).

Contexts cannot be filtered based on anything other than the contents of xbrli:segment.

The set of periods in a set of contexts are on its Built-in Period Axis, or simply “period axis”.

6.24.3 Unit Selection

Units are always selected for display in a presentation group. The set of units is on the Built-in Unit Axis, or simply “unit axis”.

6.24.4 The Primary Axis

Elements in a presentation group that are not axis elements, not member elements, and do not have same local-name as a unitRef attribute value, are collectively called members on the Built-in Primary Axis, or simply “primary axis”.

6.24.5 Fact Selection

Non-numeric facts are selected for display when their context is selected and their element is on the primary axis.

Numeric facts are selected for display when their context is selected and their element is on the primary axis.

The values of @xml:lang, @xsi:nil and @decimals have no effect on selection whether present or not.

When there are duplicate facts as defined by 6.5.12, only one fact is selected.

6.24.6 Layout as Columns and Rows

A set of facts to be displayed has, at a minimum, a primary axis and a period axis. If there are numeric facts, it also has a unit axis. If the contexts have xbrli:segment elements then it has a set of additional axes. To lay out a report, every axis with more than one member must be assigned a layout direction (column or row) and if there is more than one axis per direction, they must be nested.

In the default layout, the period axis is on the columns and the primary axis is on the rows. For example:

Period Axis →	**12 mo. ended Dec 31, 2013**	**Dec 31, 2012**
Primary Axis ↓		
Line Items:		
Revenue:		
Assets:		

If there is a Unit axis, the units are on the Columns. If there are any other axes, they are on the rows. The nesting of the columns in the default layout is:

- The period axis is outermost;
- The unit axis is innermost.

For example:

Period Axis →	12 mo. ended Dec 31, 2013	12 mo. ended Dec 31, 2013	Dec 31, 2012	Dec 31, 2012
Unit Axis →	USD	CNY	USD	CNY
Primary Axis ↓				
Line Items:				
Revenue:				
Assets:				

The nesting of rows in the default layout is:

- The primary axis is innermost;
- Other axes are nested from outermost in, according to the order in which their axis element appears in the presentation base set.

For example, if the presentation base set had ordered the "Entity" Axis before the primary axis with a default member and one member "ABS Subsidiary", then the nesting would appear as follows:

Entity Axis ↓	Period Axis →	12 mo. ended Dec 31, 2013	Dec 31, 2012
	Primary Axis ↓		
	Line Items:		
	Revenue:		
	Assets:		
ABC Subsidiary			
ABC Subsidiary	Line Items:		
ABC Subsidiary	Revenue:		
ABC Subsidiary	Assets:		

A warning is issued when the nesting of axes cannot be determined (see 6.26.6).

6.24.7 Member Ordering

Each axis has a characteristic ordering of its members either implicitly for all built-in axes (primary, period and unit), implicitly by a specified ordering of typed dimension members, or explicitly by the order of axis member elements in each specific presentation group.

When the period axis is on the columns, the periods are ordered first by durations before instants, then by increasing duration, and then by descending end date. For example:

Period Axis →	3 mo. ended Dec 31, 2013	3 mo. ended Dec 31, 2012	9 mo. ended Dec 31, 2013	9 mo. ended Dec 31, 2012
Primary Axis ↓				
Line Items:				
Revenue:				
Income:				

The order of elements along the primary axis is determined by traversing the presentation relationships top-down, with parents before their immediate children, and the immediate children ordered by the value of the order attribute ascending.

If there is no Unit Axis in the presentation base set, units are ordered by their order of appearance in the instance (6.12.9). The example above using USD and CNY would appear if the USD unit appeared in the instance before the CNY unit.

If there is more than one value of attribute xml:lang appearing on facts in the instance, then there is an implicit Language Axis in which facts with language "en-US" appear before all others, and the other language codes appear in case-insensitive lexical order.

Members along a typed dimension axis whose @xbrldt:typedDomainRef references an element whose XML Schema data type defines an order relation, are ordered by that relation. If there is no defined ordering, but the data type declaration includes xs:enumeration elements, the value ordering is determined by the sequence of xs:enumeration elements. If there is no ordering and no enumeration, then the values are sorted space-normalized, case sensitive, lexically.

The order of members along any other axis is determined in the same way as for the primary axis, by traversing the presentation base relationships. Conventionally, the default member of the axis appears first without any label, as illustrated in the "ABC Subsidiary" example above.

6.24.8 Merged Columns

If every column in the default layout represented a different combination of period and unit, then the display would often have significant empty space. In the examples below, the Revenue element is a duration-type element and the Assets element is an instant-type element, so that the figures could only appear this way:

Period Axis →	3 mo. ended Dec 31, 2013	9 mo. ended Dec 31, 2013	Dec 31, 2013
Primary Axis ↓			
Line Items:			
Revenue:	xxx,xxx	yyy,yyy	
Assets:			zzz,zzz

Columns representing an instant period are instead shown merged with the columns representing durations that end on that date:

Period Axis →	3 mo. ended Dec 31, 2013	9 mo. ended Dec 31, 2013
Primary Axis ↓		

Period Axis →	3 mo. ended Dec 31, 2013	9 mo. ended Dec 31, 2013
Line Items:		
Revenue:	xxx,xxx	yyy,yyy
Assets:	zzz,zzz	zzz,zzz

A set of facts with different units all on distinct elements may be merged into a single column as well. In particular, when facts whose unit is a currency, facts with units "shares", and facts whose unit is that same currency "per share" have compatible periods, they are merged into the same columns.

6.24.9 Period Start labels

An instant-type element of the primary axis that has a period start preferred label (see 6.12.7) results in a special kind of layout and column merge called a movement analysis. In a movement analysis, duration-type facts are matched to instant-type facts whose date-times are the same as its start and end dates. The same fact may thus appear as the ending value of one column, and the starting value of another. In the example below, the fact shown as YYY,YYY at Dec 31, 2012 is at the end of one period and the start of the next:

USD	12 mo. ended Dec 31, 2013	12 mo. ended Dec 31, 2012
Line Items:		
Balance, start of period:	YYY,YYY	xxx,xxx
Changes:	---	---
Balance, end of period:	zzz,zzz	YYY,YYY

In general, the starting and ending balance facts should be matched with at least one fact representing the duration between them, otherwise a warning may be issued (6.26.2).

Note that the order of elements along the primary axis is preserved and does not affect whether the layout is considered a movement analysis; the following example is equally valid, resembling a statement of cash flows:

USD	12 mo. ended Dec 31, 2013	12 mo. ended Dec 31, 2012
Line Items:		
Increases:	---	---
Decreases:	---	---
Other Changes:	---	---
Balance, start of period:	YYY,YYY	xxx,xxx
Balance, end of	zzz,zzz	YYY,YYY

USD	12 mo. ended Dec 31, 2013	12 mo. ended Dec 31, 2012
period:		

6.24.10 Column Headings and Promotion

If all column headings share the same units or period, then those axes are “promoted” into the upper left corner of the layout to avoid redundancy.

Columns representing an instant in time are shown as (for example) "Oct. 19, 2008" or "May 07, 2009". Columns representing durations are shown as (for example) "6 months ended Oct 19, 2008" rounded to the nearest number of months. For example, the duration from Jul. 1 to Sep. 19 rounds to 3 months, but the period from Jul. 10 to Sep. 19 rounds to 2 months. Periods of more than one year are nevertheless shown in months, for example, two years starting Jan. 1 2008 would be shown as "24 months ended Dec. 31, 2009".

6.24.11 Row Headings and Promotion

The text shown in each row heading on the primary axis is the text of preferred label on that element position on the primary axis (see 6.11.4).

The text shown for non-primary axis members is a concatenation of the outermost member name’s preferred label (defaulting to the standard label), followed by a vertical bar “|”, followed by the next outermost member name label, and so on.

If the default member of an axis is the first number shown in order on that axis, its label is considered blank.

Any member that is not the only member shown for a given axis in that report is promoted into the upper left corner of the layout.

6.24.12 Footnotes and Merging

Footnotes of a report are displayed at the bottom of a report, sequentially numbered, and the footnote marks are numbers that appear as a superscript to the right of each fact to which they refer.

Every report's footnote numbering is local to that report, so that if a fact with a footnote is displayed in two different reports, it will be displayed with the same footnote text at the bottom of the report, but a different superscript number.

If all of the facts on a row have the same footnote mark, then that footnote mark is removed from the facts and “merged” to a position just to the right of the row labels and removed from the cells.

If all of the facts on a column have the same footnote mark, then that footnote mark is “merged” into the heading of the column and removed from the cells.

6.24.13 Flow Through Suppression on Statements

“Flow through” occurs when a fact is selected for display in more than one presentation group. One of the most common examples is that “Net Income” appears on both an income statement and a statement of cash flows.

Only presentation groups for which the "Type" token as described in 6.7.12 has the value "Statement" are subject to "flow through" suppression.

When a statement contains a column of facts that are all rendered in a column of some other presentation group, the column that is a subset of the other is removed (suppressed).

If columns in two statements have identical facts, then the column in the statement that appears first according to "SortCode" (6.7.12) is retained.

6.24.14 Cash Flow Statements

Presentation base sets for which the "Type" token as described in 6.7.12 has the value "Statement" and the "Title" text contains the word "cash" followed by "flow", then the only columns shown are those with the longest duration and those which have at least one-fourth the number of rows containing values as the columns with longest duration.

This is a special case of flow through suppression; without it, a typical cash flow statement for a 3rd quarter financial statement might display unwanted columns.

6.24.15 Statements of Changes in Shareholder Equity

Presentation base sets for which the "Type" token has the value "Statement", that present facts with period start and period end labels, and the "Title" text does not contain "parenthetical" but does contain the case insensitive pattern:

a. "stockholder", "shareholder", or "changes" in addition to either "equity" or "deficit", or

b. "partners" or "accounts" in addition to "capital", or

c. "statement" and "equity"

are considered "Statement of Changes in Equity" statements. These have a special movement analysis layout. These axes, if present, are shown on the rows, in this nesting order:

a. Period

b. Scenario (StatementScenarioAxis)

c. Primary

d. Creation Date (CreationDateAxis)

e. New Accounting Pronouncements (AdjustmentsForNewAccountingPronouncementsAxis)

f. Adjustments for Change in Accounting Principle (AdjustmentsForChangeInAccountingPrincipleAxis)

g. Error corrections and Prior Period Adjustment (ErrorCorrectionsAndPriorPeriodAdjustments-RestatementByRestatementPeriodAndAmountAxis)

These axes, if present, are shown on the columns, in this nesting order:

a. Legal Entity (LegalEntityAxis)

b. Equity Components (StatementEquityComponentsAxis)

c. Partner Capital Components (PartnerCapitalComponentsAxis)

d. Class of Stock (StatementClassOfStockAxis)

e. (All other axes present)

f. Unit

Also if the Scenario Axis is present then its member ordering is fixed in this order:

a. Previously Reported (ScenarioPreviouslyReportedMember)

b. Restatement Adjustment (RestatementAdjustmentMember)

c. Change In Accounting Principle (ChangeInAccountingPrincipleMember)

d. Unspecified (the default)

If the set of facts presented does not contain instant-type facts and duration-type facts in the expected alternating arrangement, a warning may be issued (see 6.26.3).

6.24.16 Layout Qualifiers

In addition to general layout and formatting rules there are additional ways of altering a layout by modifying the role definition text. When the tokens "Unlabeled", "Elements", or "Transposed" (case sensitive) appear in the definition text between curly braces "{…}", then one of three transformations apply:

1. When the definition text contains the token "{Unlabeled}", then the elements' labels do not appear in the leftmost column.
2. When the definition text contains the token "{Elements}", then the display has an additional column to the right of the labels, showing the element id. The {Elements} display can be useful for reviewing all the detailed content of an Interactive Data instance. {Elements} cannot be used with the period axis on the rows.
3. When the text contains the token "{Transposed}", then the entire display, after any other layout has been applied, is transposed (rows on the columns and vice versa).

If more than one layout qualifier is present in a definition text, all are ignored.

6.24.17 Uncategorized Facts

Facts (and their duplicates) that are not selected for display by at least one presentation base set are shown in an "Uncategorized Facts" report. The report number for the Uncategorized facts is 9999 and it is shown as if it had the "Elements" layout qualifier.

6.24.18 Numeric Formatting

Numeric facts are scaled for presentation to reduce the appearance of redundant sequences of "000" groups. Each set of distinct units of facts selected for a report is scaled independently to preserve their significant digits. Note that this is performed only with respect to the fact values; the value of the decimals attribute of a fact does not directly affect this determination. For example, if there are three facts with unit USD:

- Revenues 1,000,000 USD, decimals=-6,
- Assets 100,000 USD, decimals=-3,

- Income 1,000 USD, decimals=0,

then all three facts would be shown scaled by thousands. Other facts in the same report with units such as “Ratio”, “Shares”, or “USD per Share” would not be affected by the scaling of USD.
Cells in the layout have unit symbols assigned as follows:

1. Each numeric cell has a unit (USD, GBP, Shares, etc.). A nonzero number will be displayed with a prefix consisting of the unit.
2. If all of the cells in a column have the same unit, then the symbol is copied to the column heading and removed from the cells.
3. For the non-zero cells in each column, remove a symbol from the cell if it has the same unit as the immediately prior nonzero cell, unless it is in the last row.
4. For the non-zero cells, in each row, remove a symbol from a cell if it has the same unit as the immediately prior nonzero cell, unless it is in the last column.
5. If there is a unique symbol for the unit ($, £, ¥, €, etc.) use that symbol as a prefix instead of the unit name as a suffix.

6.24.19 Non-numeric Formatting

Fact values may be non-numeric; the following rules apply when displaying non-numeric values of an element:

1. A date item type is displayed with format “mmm d, yyyy”;
2. A time item type is displayed with format “hh:mm:ss”;
3. A datetime item type where the time part is not 00:00:00 is displayed with format “mmm d, yyyy hh:mm:ss”;
4. A duration item type (the value looks like “P..Y..M..D..H..M..S”) is formatted as “.. years, .. months, .. days, .. hours, .. minutes and .. seconds”, omitting any zero values.
5. A fact value that matches the regex for an XML QName [_A Za z][A Za z]*:[_A Za z][A Za z0-9]* is displayed as follows:
    a. If the QName is being displayed with preferred label p and it has preferred label p in this DTS, then display that label value;
    b. If the QName as a standard label in this DTS, then display that standard label value;
    c. Otherwise display the QName unchanged.
6. A string that matches the regex “[^~]*~\s+{URI}\s+[^~]*~.*” is interpreted as an embedding command;
7. A string that contains the “<“character followed by a QName and whitespace, “/>” or “>” is interpreted as escaped XHTML and is rendered as XHTML.
8. Otherwise the string is copied to the output unchanged.

6.24.20 The Filing Summary

In addition to individual R-files, the renderer produces a Filing Summary file that contains data about the input files, each R-file output, warnings and error messages logged during processing, and other information.

In particular, the Filing Summary contains for each report a computed “menu category” to assist in organizing a hierarchical menu for all reports. The renderer computes the menu category by analyzing the report's role definition text (6.7.12) as follows:

SortCode determines the order of appearance (6.24.1).

Type distinguishes between statements and non-statements.

Title is text to be displayed in the menu augmented with the following patterns: “(Policies”, “(Tables”, “(Details”, layout qualifier tokens (6.24.16), and text that indicates cash flows (6.24.15) and statements of changes in equity (6.24.16).

The order of appearance and patterns in the Title for a single Interactive Data instance are processed as follows:

Category	Condition
Cover	Appears in first position and Type is not Statement
Statements	Type is Statement
Notes	Appears after Statements and is not Policies, Tables or Details
Policies	None of the above, and Title contains “(Policies”
Tables	None of the above, and Title contains “(Table”
Details	None of the above, and Title contains “(Details”
Other	None of the above
Uncategorized	Always appears as the last report

Note that the reports are categorized in order of appearance, and their category may depend on what report categories have already appeared.

An Uncategorized Facts report, if present, would always be in the last position by virtue of being report number 9999.

6.24.21 Multiple Instances

EDGAR submissions may have multiple Interactive Data instance document attachments. The renderer processes them all together in the same order that the instances appeared as EDGAR attachments. There is a single Filing Summary file output, and all the reports are numbered sequentially starting at 1. Each instance has a separate set of menu categories. When assigning a Menu Category as described in 6.24.19, any report whose SortCode is less than the SortCode of the previous report marks the beginning of a new set of menu categories.

If there are multiple instances each with uncategorized facts, they are numbered in descending order 9999, 9998, etc.

6.24.22 Workbook Output

The filing summary and reports are processed to produce a spreadsheet workbook. Each report is shown as a separate sheet, with a name derived from the first 32 characters of the presentation base set title. Each fact is presented in a spreadsheet cell. Formatting of individual numeric and non-numeric facts is simplified as compared to the report HTML format.

6.25 Rendering of Mutual Fund Risk/Return Summary Interactive Data

An Interactive Data instance containing any fact whose element namespace contains the subtext “xbrl.sec.gov/rr/” is a Mutual Fund Risk/Return Summary (RR) instance. These filings are rendered with some differences as compared to other instances:

- The numeric value 0 is formatted as “none” (6.24.18).
- If any instance in a filing is an RR instance then the menu category of each report is empty, and all reports are shown together in a single menu called “Risk/Return Reports” (6.25.21).
- There is no workbook output (6.25.22).

RR instances are also allowed to use the additional features below.

6.25.1 Embedding Commands

Conventional rendering of Interactive Data consists only of one report per presentation base set. These are called the "top level" reports. Embedding commands allow additional reports that are not at top level. A text block fact may contain an embedding command, which is a section of XHTML that looks like the following, anywhere in the text block:

```
~ http://xbrl.sec.gov/rr/role/ShareholderFeesData
column period compact *
row dei_LegalEntityAxis compact eg_S000005977Member
row dei_ProspectusShareClassAxis compact *
~ Comments can go here
```

The purpose of an embedding command is to identify a presentation base set, select a subset of the contexts to display, and display the resulting report in place of where the content of the text block would have been shown. An embedding command consists of:

- One Role URI, which identifies the presentation base set to use for the layout;
- A list of "iterators", each of which:
  - Places one of the axes (primary, period, unit, as described in 6.24.4 and 6.24.5) on either the rows or columns.
  - identify the style of that axis display (compact or nodisplay);
  - indicates which members of the axis may appear in the selected contexts (6.24.2).

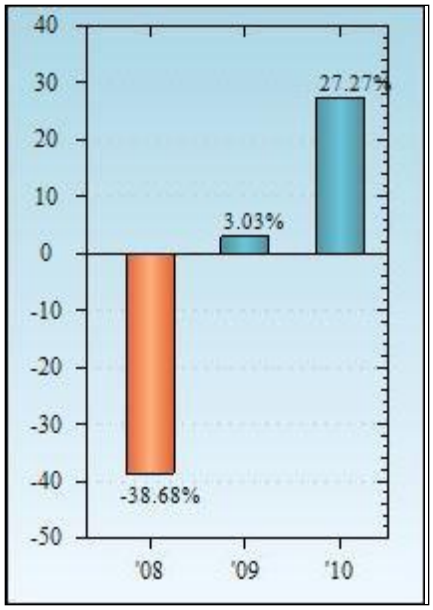
A "compact" display means that each axis member is shown on a separate row (or column) with its label; a "nodisplay" means that the label is not shown. Embedding layouts do not support the use of period start and period end preferred label roles.

Embedding command syntax, and the possible warning messages that may result from processing the command, are detailed in 6.26.4 through 6.24.6.

6.25.2 Bar Charts

When an embedded command has a role URI that contains the case-insensitive text "barchart" and the primary elements are drawn from the set rr_AnnualReturn2008, rr_AnnualReturn2009, and so forth, then the renderer produces a graphic instead of a conventional table. Up to 20 facts may be shown. The bar chart has a fixed height and auto-scales vertically; it has fixed width horizontal bars. For example, three facts are displayed in the graphic shown below:

Element	Value
rr_AnnualReturn2008	-0.3868
rr_AnnualReturn2009	0.0303
rr_AnnualReturn2010	0.2727



Although it is not necessary, the horizontal width of the graphic can be adjusted by adding 'nil' valued facts.

Footnotes on the fact values are ignored.

6.26 Syntax related to rendering

The renderer processes Interactive Data instances, linkbases and schemas that are valid with respect to the preceding sections 6.1 through 6.23. Even valid instances may contain syntax that cannot be interpreted by the renderer. This section defines the syntax that "must" or "must not" appear, with a violation error causing EDGAR to remove the Interactive Data exhibit.

A valid instance may also contain syntax that indicates that the data has been incorrectly tagged or that it cannot be displayed in a compliant fashion; this section defines syntax that "should" or "should not" occur and is communicated to the user via a warning.

6.26.1 Each axis that is presented requires at least one child element.

An effective presentation relationship base set that has an Axis element without its default member as a descendant should display at least one fact having a non-defaulted member on that axis. If the default member of an Axis does not appear in an effective presentation relationship base set, then the only facts that can be displayed by that presentation base set are facts in contexts having a non-defaulted member on that Axis. If the instance contains no such facts, then the base set will never display anything.

6.26.2 Period start and end preferred labels should be separated by duration elements.

Facts presented in an effective presentation relationship base set using period start or period end preferred labels should contain alternating instant and duration facts. The renderer lays out a set of facts with at least one column for each period, ordering the columns by increasing duration and descending date.

An effective presentation relationship base set in which facts are presented with the period start and period end roles as described in 6.12.6 is considered a movement analysis. When the

renderer presents a movement analysis of a set of facts consisting of beginning and ending values and changes that occurred during the period, it orders the periods by alternating the instants and durations, in decreasing duration and increasing end date order.

The date-time of an instant-type fact shown with a period start (or end) label should appear as the start (or end) date-time of at least one duration-type fact selected (in the sense of 6.24.5) in the same movement analysis presentation group.

6.26.3 Changes in Equity presentation requires both instant and duration type facts.

A statement of changes in equity should contain at least one duration-type fact with starting and ending date-times matching instant facts at those date times. An effective presentation relationship base set that is recognized as representing a statement of changes is a table with sets of rows having alternating instant and duration-type elements (6.24.10). The special layout is not needed unless there is at least one duration-type fact that represents the change in value from one instant to another, even if it is a nil-valued fact used as a placeholder.

6.26.4 Text blocks containing embedding commands.

Facts of type “text block” having text content containing an embedding command must have valid embedding command syntax. A text block fact may contain an Embedding Command as detailed in Section 6.25. The following text is an example of an embedding command:

```
~ http://xbrl.sec.gov/rr/role/ShareholderFeesData
column period compact *
row dei_LegalEntityAxis compact (eg_AaaMember, eg_BbbMember)
row rr_ProspectusShareClassAxis compact *
~
```

The beginning and ending “~” (tilde, ASCII hex 7E) indicate that the content of the enclosing element is an embedding command. Any text appearing before the first or after the second tilde is ignored.

An embedding command consists of one role URI followed by zero or more iterators. Each iterator consists of case-sensitive tokens separated by whitespace.

The role URI must be the role URI of presentation relationships used to display the facts or contain the substring “BarChart”.

Any token with “_” (underscore, ASCII hex 5F) must denote an element. The text before the first underscore is the element preferred namespace prefix as defined in paragraph 6.7.7. The string after the first underscore must be nonempty and must be the element local name.

The first token of an iterator must be “row” or “column”.

The second token of an iterator must be “period”, 'unit', “primary”, or a token with an underscore that denotes an Axis as defined in 6.7.23.

The third token must be the word “compact” or “nodisplay”.

The fourth token is either “*” meaning “all”, or a token with an underscore that denotes a Domain Member as defined in 6.7.27, or a parenthesized list of Domain Members.

6.26.5 Restrictions on rows and columns of embedding commands.

An embedding command must have at least one row iterator and one column iterator, either explicit or defaulted. Embedding results in a different layout than the default layout of non-embedded reports (6.24.6). In an embedding command, the primary axis is on the rows by default and all other axes are the default columns (prior to transposition (6.24.16), which reverses rows and columns).

6.26.6 Completeness of axes in an embedding command.

An embedding command and the effective presentation relationship base set designated by its role URI should together provide an ordering of row axes and column axes for all facts it displays. The order of axes displayed on rows and the axes displayed on columns first takes into account the order of iterators in the embedding command. Then, for axes not named in the embedding command but used in the contexts of facts to be displayed, axis ordering is determined by the effective presentation relationship base set whose role URI is that of the embedding command.

6.26.7 A Bar Chart should select at least one Annual Return fact.

When the role URI of an embedding command as described in section 6.24 contains the substring “BarChart” then its row and column iterators define a set of Annual Return facts, and the set should not be empty.

6.26.8 A Bar Chart must select no more than twenty Annual Return facts.

When the role URI of an embedding command as described in section 6.24 contains the substring “BarChart” then its row and column iterators define a set of Annual Return facts, and the set must not contain more than twenty facts that are not duplicates (as defined by 6.5.12).

6.26.9 The {Elements} token implies "column primary" embedding.

An embedding command should not have both “{Elements}” in the definition text of its URI, and an iterator with direction token “column” and axis token “primary”. The layout qualifier “{Elements}” forces the primary axis to be displayed as rows.

7. PREPARING AND TRANSMITTING EDGARLINK ONLINE SUBMISSIONS

7.1 Introduction

EDGARLink Online allows you to prepare and submit a number of submission types. The main content of these submissions is made up of attached documents one of which is the form itself. Usually the filer creates these documents first and then "builds" the submission using the online interface.

EDGARLink Online submissions are typically accessed from the 'EDGARLink Online Form Submission' link on the EDGAR Filing Website. However, Regulation A form types DOSLTR, 1-A-W, 1-A-W/A, 253G1, 253G2, 253G3, 253G4, 1-SA, 1-SA/A, 1-U, 1-U/A, 1-Z-W, and 1-Z-W/A which are EDGARLink Online submissions can also be accessed from the 'Regulation A' and the 'Draft Offering Statement' links on the EDGAR Filing Website. Additionally, a Draft Registration Statement which is also an EDGARLink Online submission is accessed from the 'Draft Reg. Statement' link on the EDGAR Filing Website. The process to create and submit these form types is identical to an EDGARLink Online submission.

When you create your submission using EDGARLink Online, you must enter information into specified fields. Some fields are required, some fields are required when applicable, and some fields are optional. Required fields are indicated by a '*' next to their labels. The EDGAR rules apply to both mandatory/required and optional fields. When you enter information into EDGAR-specified fields in the EDGARLink Online submission, headers are automatically created in XML.

Just as EDGAR uses access codes to recognize you as a filer, EDGARLink Online needs information to accurately process the submission you are filing. For example, basic submission information identifies the entity for whom the filing is being made, gives information on fees, and indicates the type of document you are filing.

EDGARLink Online verifies that the information required for submission validation has been entered. For example, if the submission requires the time period for which you are filing the report, EDGARLink Online verifies that you have provided a date in the Period field. For more information on field, document, or submission validation; see Section 7.4, "Validating Your Submission." You must enter information in all fields designated as "required" in the submission or EDGARLink Online will prevent you from making the submission.

EDGARLink Online helps you prepare, submit, and correct submissions by:

- Formatting your submission information using XML. This formatting is needed to process your submission in EDGAR. To manually create a submission in XML, see Chapter 10, "Filer-Constructed XML Submissions."
- Checking for formatting errors in the document and submission prior to submitting it.
- Assisting you in troubleshooting errors. EDGARLink Online provides a screen text viewer that allows you to identify errors in the submission.

  Note: If there are errors in your submission document, you need to incorporate your changes, save the document, and reattach it to your submission.

You can use the EDGAR Filing Website to submit EDGARLink Online Filings.The EDGAR Portal will also direct you to the EDGAR Filing Website.

Note: Please remember to enter https when entering the URL. You will not be able to access the EDGAR Filing Website without the "s" designation.

The EDGAR Filing Website provides the following capabilities:

- Accesses EDGAR's features using the Internet.
- Provides online submission preparation and transmission.
- Provides editing capabilities for your company information.
- Provides submission notification messages.
- Allows filers to update their EDGAR Password.

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

It is your decision as to the best means to access the Internet. EDGAR accepts transmissions from any Internet source, so you can decide which Internet Service Provider (ISP) best suits your needs. Most filers use the EDGAR Filing Website to submit EDGARLink Online filings.

7.1.1 Using the EDGAR Filing Website

Later in this document there will be step-by-step instructions for accessing the EDGARLink Online submissions form types. To do this you will use the EDGAR Filing Website. Before you get started on this process, read this section to get general information about this website. It will cover the basics about using a browser and accessing the EDGAR Filing Website. Detailed information on the screens is also included. To access the EDGAR Filing Website, either use the EDGAR Gateway or follow the directions listed below to access it directly:

1. Connect to the Internet.
2. Go to the EDGAR Filing Website Login page (https://www.edgarfiling.sec.gov).
3. Click in the CIK field and enter your CIK.

   Note: You must obtain Filer Login credentials (CIK and Password) to log in to the EDGAR Filing Website. For more information, please refer to Volume I of the Filer Manual.

4. Press [Tab] and enter your password. This is your login password, not your CCC, PMAC, or passphrase. Your password is case-sensitive.
5. Click the [Login to EDGAR] button.
6. If your CIK and password are valid and you have a passphrase, the Welcome page appears. If you are already logged into EDGAR with a concurrent session, a message will appear indicating the number of concurrent session(s). The Create Passphrase page appears if your CIK and password are valid and you do not have a passphrase. See Volume I of the Filer Manual for information on creating a passphrase.

   Note: Each time you log in to the EDGAR Filing Website, you will be prompted to update the password to twelve characters if it is still eight characters in length.

We have placed information and menu links on the EDGAR Filing Website Home page, that connect you to websites concerning filing and submission types, help files, SEC Rulemaking, and fee information.

Once you log in to EDGAR, you will be able to view the following Last Account Activity details: date, time, and whether the last login attempt was successful. Additionally, you can view the Recent Login Activity page by selecting the "Login History" link. This page contains information on the login history for the last 30 calendar days for both the EDGAR Filing Website and the EDGAR Online Forms Management Website. The information displayed includes the date, time, and whether each login attempt was successful.

Once you log in to EDGAR, an option menu appears on the left-hand side of the browser window. This menu allows you to navigate easily through EDGAR without having to return to a menu page. Figure 7-1: EDGAR Menu illustrates the menu.

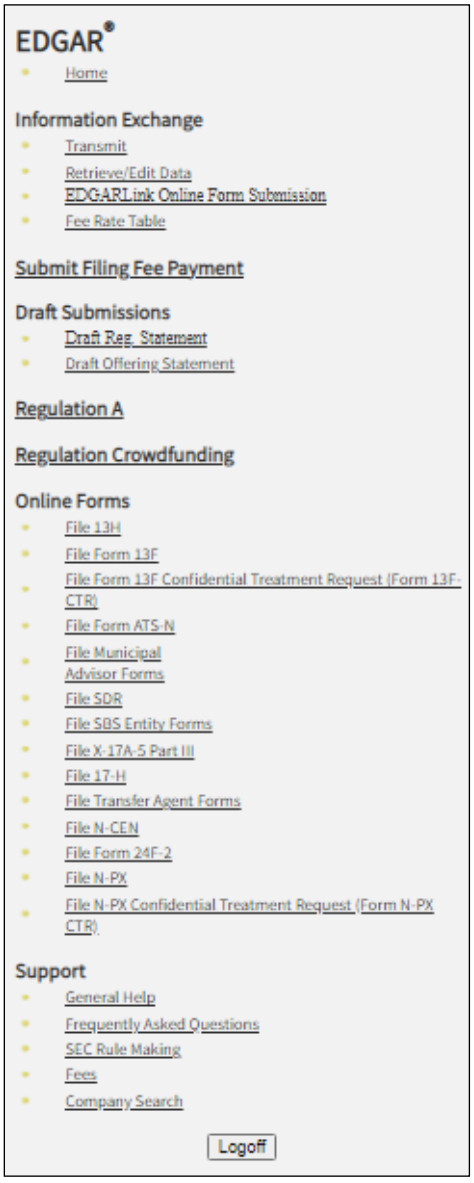


Figure 7-1: EDGAR Menu (Image replaced)

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

This menu is broken down into six different sections:

- Information Exchange
- Draft Submissions
- Regulation A
- Regulation Crowdfunding
- Online Forms
- Support

7.1.1.1 Information Exchange

In the Information Exchange section there are four links:

- Transmit

The 'Transmit' link allows you to transmit your filings to EDGAR. This function applies to filer-constructed submissions.

- Retrieve/Edit Data

By clicking the 'Retrieve/Edit Data' link, you can query company, filing, or module/segment information, retrieve your fee account information, request return of unused funds, or change your password or CCC.

- EDGARLink Online Form Submission

By clicking the 'EDGARLink Online Form Submission' link, you can select a submission type to open it, and then enter the submission information, attach and validate documents and submit. Once submitted, the filing is processed by EDGAR.

- Fee Rate Table

Click the 'Fee Rate Table' link to view the latest fee rate information from the SEC. The fee rate information displayed is:

  - Form Type
  - Fee Rate
  - Validity Date
  - Fee/Interest
  - Fee Type

EDGARLink Online automatically includes the fee rates for calculating submission fees. Details for using EDGARLink Online to calculate the fee rates are covered in Section 7.2.2, "Viewing the Fee Rate."

7.1.1.2 Draft Submissions

This menu section provides links that enable you to file Draft Registration Statements and Draft Offering Statements.

Draft Registration Statements are EDGARLink Online submission form types which can be submitted via the following link:

- Draft Reg.Statement

This link allows you to prepare and submit a New Draft Registration Statement (Form DRS), an Amended Draft Registration Statement (Form DRS/A), or a Correspondence Related to Draft Registration Statement (DRSLTR) to EDGAR for processing. Companies that qualify to submit draft registration statements either under the JOBS Act §106 or the Division of Corporation Finance's Foreign Private Issuer policy must prepare and submit their confidential draft documents here. When completing Form DRS or DRS/A, you must indicate whether you are an "Emerging Growth Company". If you answer yes, then you must provide a response for the "Elected not to use the extended transition period for complying with any new or revised financial accounting standards" field. Filers can disseminate previously accepted draft registration statements that are yet to be disseminated to the public via the 'Draft Reg. Statement' link.

- Draft Offering Statement

Click the 'Draft Offering Statement' link to view the File Regulation A Forms page. This page displays links to Regulation A submission form types, including the following draft offering statements:

  - Non-public draft offering statement under Regulation A (DOS)
  - Non-public draft pre-qualification amendment for offering statement under Regulation A (DOS/A)
  - Draft Offering Statement Letter (DOSLTR)

These links allow you to prepare and submit DOS, DOS/A, and DOSLTR submission form types to EDGAR for processing. You can also disseminate previously accepted draft offering statements via the 'Disseminate Draft Offering Statement' link on the File Regulation A Forms page.

7.1.1.3 Regulation A

This menu section provides a link that enables you to file Regulation A submission form types and disseminate previously accepted draft offering statements. Click the 'Regulation A' link to view the File Regulation A Forms page. The Regulation A submission form types are: DOS, DOS/A, DOSLTR, 1-A, 1-A/A, 1-A POS, 1-A-W, 1-A-W/A, 253G1, 253G2, 253G3, 253G4, 1-K, 1-K/A, 1-SA, 1-SA/A, 1-U, 1-U/A, 1-Z, 1-Z/A, 1-Z-W, and 1-Z-W/A.

If you select Regulation A submission form type DOSLTR, 1-A-W, 1-A-W/A, 253G1, 253G2, 253G3, 253G4, 1-SA, 1-SA/A, 1-U, 1-U/A, 1-Z-W, or 1-Z-W/A, then you will be directed to the Main tab of the selected form type on the EDGARLink Online application. Refer to Section 7.3, "Preparing your EDGARLink Online Submission," for instructions on how to prepare these EDGARLink Online submissions: DOSLTR, 1-A-W, 1-A-W/A, 253G1, 253G2, 253G3, 253G4, 1-SA, 1-SA/A, 1-U, 1-U/A, 1-Z-W, and 1-Z-W/A.

If you select Regulation A submission form type DOS, DOS/A, 1-A, 1-A/A, 1-A POS, 1-K, 1-K/A, 1-Z, and 1-Z/A, then you will be directed to the Filer Information tab of the selected form type on the Online Form. Refer to Section 8.2.3, "File Regulation A Forms," for instructions on how to prepare the following Regulation A form types: DOS, DOS/A, 1-A, 1-A/A, 1-A POS, 1-K, 1-K/A, 1-Z, and 1-Z/A.

7.1.1.4 Regulation Crowdfunding

This menu section provides a link that enables you to file Regulation Crowdfunding submission form types. The Regulation Crowdfunding form types are: C, C-W, C-U, C-U-W, C/A, C/A-W, C-AR, C-AR-W, C-AR/A, C-AR/A-W, C-TR, C-TR-W, CFPORTAL, CFPORTAL/A, and CFPORTAL-W.

If you select Regulation Crowdfunding submission form type C, C-W, C-U, C-U-W, C/A, C/A-W, C-AR, C-AR-W, C-AR/A, C-AR/A-W, C-TR, or C-TR-W you will be directed to the Filer Information screen for the form. Refer to Section 8.2.5, "File Form C," for instructions on how to prepare the following Regulation Crowdfunding form types: C, C-W, C-U, C-U-W, C/A, C/A-W, C-AR, C-AR-W, C-AR/A, C-AR/A-W, C-TR, and C-TR-W.

If you select Regulation Crowdfunding submission form type CFPORTAL, CFPORTAL/A, or CFPORTAL-W, then you will be directed to the Filer Information screen for the form. Refer to Section 8.2.7, "File Form Funding Portal," for instructions on how to prepare the following Regulation Crowdfunding form types: CFPORTAL, CFPORTAL/A, and CFPORTAL-W.

7.1.1.5 Online Forms

This menu section provides links that enable you to file online submissions of the following forms:

- File 13H

  Allows you to prepare and submit Form 13H variants (13H, 13H-A, 13H-Q, 13H-I, 13H-T, and 13H-R) to EDGAR for processing.

- File Form 13F

  Allows you to prepare and submit Form 13F variants (13F-HR, 13F-HR/A, 13F-NT, and 13F-NT/A) to EDGAR for processing.

- File Form 13F Confidential Treatment Request (Form 13F-CTR)

  Allows you to prepare and submit Form 13F Confidential Treatment Request (13F-CTR and 13F-CTR/A) to EDGAR for processing.

- File Form ATS-N

  Allows you to prepare and submit Form ATS-N (ATS-N, ATS-N/MA, ATS-N/UA, ATS-N/CA, ATS-N/OFA, ATS-N-C, and ATS-N-W) to EDGAR for processing.

- File Municipal Advisor Forms

  Allows you to prepare and submit Municipal Advisor Forms (MA, MA-A, MA/A, MA-I, MA-I/A, and MA-W) to EDGAR for processing.

- File SDR

Allows you to prepare and submit Form SDR variants (SDR, SDR/A, SDR-A, and SDR-W) to EDGAR for processing.

- File SBS Entity Forms

  Allows you to prepare and submit SBS Entity Forms (SBSE, SBSE/A, SBSE-A, SBSE-A/A, SBSE-BD, SBSE-BD/A, SBSE-C, SBSE-W, SBSE-CCO-RPT, and SBSE-CCO-RPT/A) to EDGAR for processing.

- File X-17A-5 Part III

  Allows you to prepare and submit Form X-17A-5 variants (X-17A-5 and X-17A-5/A) to EDGAR for processing.

  - File 17-H

    Allows you to prepare and submit Form 17-H variants (17HACON, 17HACON/A, 17HQCON, and 17HQCON/A) to EDGAR for processing.

  - File Transfer Agent Forms

    Allows you to prepare and submit TA Form variants (TA-1, TA-1/A, TA-2, TA-2/A, and TA-W) to EDGAR for processing.

  - File N-CEN

    Allows you to prepare and submit Form N-CEN variants (N-CEN and N-CEN/A) to EDGAR for processing.

  - File Form 24F-2

    Allows you to prepare and submit Form 24F-2 variants (24F-2NT and 24F-2NT/A) to EDGAR for processing. EDGAR will only accept TEST filings for 24F-2NT and 24F-2NT/A form types from September 20, 2021 to January 31, 2022.

  - File Form N-PX

    Allows you to prepare and submit Form N-PX variants (N-PX and N-PX /A) to EDGAR for processing.

  - File Form N-PX Confidential Treatment Request (Form N-PX CTR)

    Allows you to prepare and submit Form N-PX Confidential Treatment Request (N-PX CTR and N-PX CTR/A) to EDGAR for processing.

7.1.1.6 Support

This menu section provides links to a number of resources that will assist you in the filing process. In addition to general help, you can review topics like frequently asked questions, and rule making.

- General Help

If you need help while using EDGAR on the Internet, click ‘General Help’ from the menu to bring up the General Support Menu page that displays a list of help topics. See Figure 7-2: General Help Page. When you click a topic, you are shown information or additional links to specify the type of assistance you need.

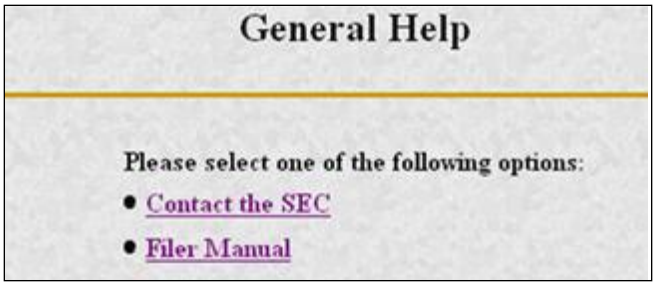


Figure 7-2: General Help Page

- Frequently Asked Questions

'Frequently Asked Questions' (FAQ) opens the EDGAR Frequently Asked Questions page. The FAQ page includes different questions that have been asked most often. Click the hyperlink topic to display the answer in the lower portion of the window.

- SEC Rulemaking

The 'SEC Rulemaking' link leads you to an area of the SEC's Public Website that gives you up-to-date rule information. You will get information about rules that have been proposed or adopted, as well as other bulletins and notices.

- Fees

The 'Fees' link in the EDGAR menu opens the EDGAR Filing Fee Information page. This page contains information on filings that require fees, offsetting fees, making fee payments, and bank wire transfers.

- Company Search

This link opens the Company Search page and redirects your browser to the EDGAR Company Database. From this website you can perform company searches through the EDGAR database that is updated daily.

7.1.2 Information on Headers

Header information for your filing documents is still required in EDGAR, but you should not add them if you use EDGARLink Online. By using EDGARLink Online, your header tags and information are automatically placed in the correct nesting order and in the correct places within your submission.

7.2 Creating an EDGARLink Online Submission

This section describes the general process for preparing an EDGARLink Online submission and transmitting it to EDGAR for processing.

7.2.1 Accessing the EDGARLink Online Submission

You can access the different EDGARLink Online submissions on the EDGAR Filing Website using the EDGARLink Online Form Submission option from the left navigation menu.

Note: Draft Registration Statements which are EDGARLink Online submissions can be accessed from the 'Draft Reg. Statement' link displayed under the Draft Submissions section of the EDGAR Filing Website. Companies that qualify to submit draft registration statements either under the JOBS Act §106 or the Division of Corporation

Finance's Foreign Private Issuer policy must use this link to prepare and submit their confidential draft documents. No co-registrants are allowed on Draft Registration Statements.

The following sections of this chapter describe the steps for completing one submission form type. You can use these steps whether you are compiling a correspondence, filing a Draft Registration Statement, an annual 10-K, or submitting segments, as the Graphical User Interface for these form types are similar.

Submissions consist of sets of fields and information designated for specific submission types. You will need to fill out the appropriate submission before you transmit it.

To access an EDGARLink Online submission:

1. Access the EDGAR Filing Website and log in.
2. Click one of the following links on the left navigation menu, based on the form type you want to submit:
   - **Draft Reg.Statement**

     The Draft Registration Statements page displays. Proceed to step 3 to access the form type you want to submit.
   - **Draft Offering Statement**

     The File Regulation A Forms page displays. Proceed to step 4 to access the EDGARLink Online submission form type DOSLTR (Draft Offering Statement Letter).
     - Regulation A

     The File Regulation A Forms page displays. Proceed to step 5 to access the EDGARLink Online submission form types for Regulation A that you want to submit.
     - EDGARLink Online Form Submission

     The EDGARLink Online Type Selection page displays. Proceed to step 6 to access the form type you want to submit.
3. On the Draft Registration Statements page, click either the 'New Draft Registration Statement' or the 'Amended Draft Registration Statement' link to submit a draft registration statement. Click the 'Correspondence Related to Draft Registration Statement' link to submit a correspondence related to the draft registration statement.

   Note: All correspondence with the staff during the confidential or non-public portion of the filing review process must be submitted using the 'Correspondence Related to Draft Registration Statement' link. This ensures that your communication with the staff during the confidential or non-public part of the review remains in the non-public status. Do not send correspondence relating to a draft registration statement as a separate submission (using the CORRESP submission type).



Figure 7-3: Draft Registration Statements Selection Page

The selected draft registration statement page appears. Proceed to Section 7.3, "Preparing Your EDGARLink Online Submission" for details on how to prepare your draft registration statement.

Note: If you want to disseminate a draft registration statement, click the 'Disseminate Draft Registration Statement' link. Refer to the steps outlined in Section 7.7.1, "Disseminating Draft Registration Statements," for information on how to disseminate a previously submitted DRS or DRS/A submission.

4. On the File Regulation A Forms page that displays, select Draft Offering Statement Letter (DOSLTR) and click the [Next] button. The Draft Offering Statement Letter (DOSLTR) page displays. DOSLTR is an EDGARLink Online submission type and for instructions on how to prepare your draft offering statement letter, refer to Section 7.3, "Preparing your EDGARLink Online Submission."
5. On the File Regulation A Forms page that displays, select the EDGARLink Online submission 1-A-W, 1-A-W/A, 253G1, 253G2, 253G3, 253G4, 1-SA, 1-SA/A, 1-U, 1-U/A, 1-Z-W, or 1-Z-W/A that you want to submit and click the [Next] button. The screen for the selected submission type appears. Refer to Section 7.3, "Preparing your EDGARLink Online Submission," for instructions on how to complete these EDGARLink Online submissions.
6. On the EDGARLink Online Submission Type Selection page, click the submission form type link. Alternatively, scroll through the Submission Types list box and select a submission type, then click the [Go to Form] button.

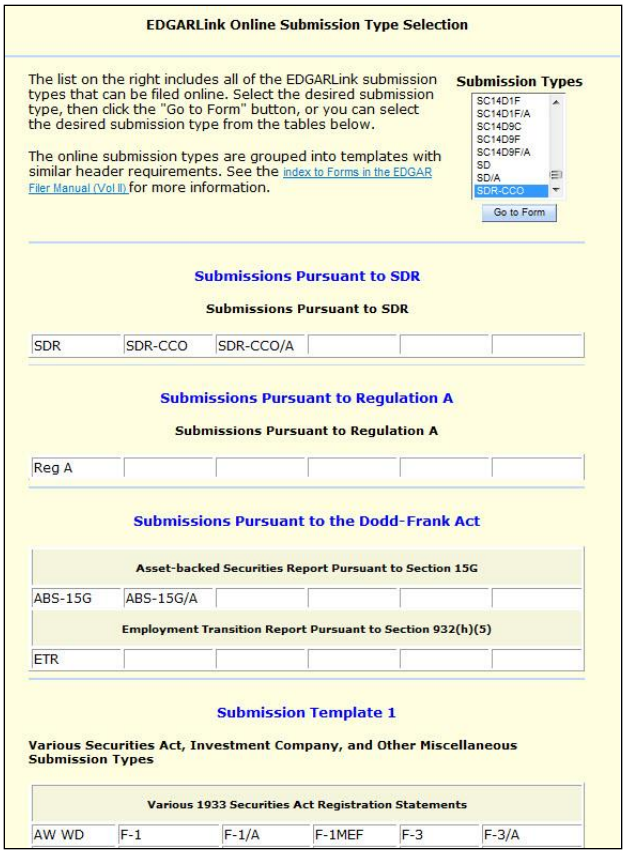


Figure 7-4: EDGARLink Online Submission Type Selection Page

The selected submission type appears.

Note: The 'REG A' link on the EDGARLink Online Submission Type Selection page allows you to access Regulation A submission form types and disseminate previously accepted draft offering statements.

Refer to Section 7.3, "Preparing your EDGARLink Online Submission," for instructions on how to prepare and submit these Regulation A EDGARLink Online submissions: DOSLTR, 1-A-W, 1-A-W/A, 253G1, 253G2, 253G3, 253G4, 1-SA, 1-SA/A, 1-U, 1-U/A, 1-Z-W, and 1-Z-W/A.

Refer to Section 8.2.3, "File Regulation A Forms," for instructions on how to prepare and submit the following Regulation A form types: DOS, DOS/A, 1-A, 1-A/A, 1-A POS, 1-K, 1-K/A, 1-Z, and 1-Z/A.

7.2.2 Viewing the Fee Rate

EDGARLink Online contains the latest fee rates from the SEC and automatically inputs this information into the Offering & Fees page.

When you begin working on your fee bearing submission, EDGARLink Online uses this information to update the amount owed by automatically loading the rate into your submission. When the fee rates change, the latest rate is available in your submission. Check the EDGAR Filing Website for changes in fees. The changes in fee rate are noted on the EDGAR Welcome pages.

7.3 Preparing Your EDGARLink Online Submission

7.3.1 Submission

This section outlines how to organize the EDGARLink Online submissions. Section 7.3.11, "Module and Segment Submissions," provides support for preparing module and segment submission. Section 7.3.13, "Bulk Filing" provides support for transmission of bulk submissions.

7.3.1.1 Submission Structure

To create a submission, EDGARLink Online provides you with a Graphical User Interface (GUI) screen that contains fields where you enter your values. Different forms have different fields that are rendered or do not render depending upon which submission you selected.

Each submission is broken down into sections, called blocks; see Figure 7-5: Submission Main Page. The top block contains a field that displays the filer's submission type. This information automatically appears once you select the submission. This field is read-only which means you cannot edit the information displayed in it. In this block there are tabs that open the different pages you need to create your submission and also other buttons that allow you to SAVE, PRINT, SUBMIT, RESTORE and EXIT your submission. This block also provides you access to EDGARLink Online HELP. The lower block contains fields where you enter submission information. As discussed in Section 7.1.1, "Using the EDGAR Filing Website," some of these fields are required, and some are optional. As you enter information in these fields, you are creating your submission. In this chapter we discuss in general terms the process of submission preparation which includes all the different types of documents you can submit: correspondence, cover letters, exhibits, forms, and reports. APPENDIX C contains sample submission types.



Figure 7-5: Submission Main Page

7.3.1.2 Menu Buttons

The EDGARLink Online submissions are easily navigated using the tabs displayed in the upper block of the screen:

- Main
- Documents
- Notifications
- Module/Segment
- Series/Classes (appears only on S/C Investment company form types)
- Fee Offsets (appears only on fee bearing form types)
- Offering & Fees (appears only on fee bearing form types)

The Documents, Notifications and Module/Segment tabs appear for every online submission, with the exception of submission form types CERT, NPORT-EX, and NPORT-EX/A. The Series/Classes, Fee Offsets and Offering & Fees tabs appear only if you have selected a series and classes or fee bearing form type.

In each EDGARLink Online submission, there are seven working pages: Main, Attached Documents List, Notification Information, Referenced Module/Segment List, Series/Classes (Contracts) Information, Offerings & Fees, and Fee Offset Information. The Documents, Notifications and Module/Segment tabs appear when you open any submission, with the exception of submission form types CERT, NPORT-EX, and NPORT-EX/A. The Series/Classes tab appears when the form type is chosen as a Series/Classes (Contracts) type and the filer indicates through a choice of Investment Company type that they must report series and classes. The Fee Offsets and Offering & Fees tabs appear only after you have selected a fee bearing form type.

The [Help] button activates the help functions. If you need help as you are completing your submission, you can access the help files to assist you in the process.

7.3.1.3 EDGARLink Online Tool Bar

The tool bar located in the upper block of the screen helps you perform basic functions like save, restore, print, submit, exit and view EDGARLink Online help. The following list displays the buttons and explains what function the button performs:

Button	Function
	The [SAVE] button saves the current submission to your local drive. This will enable you to save a partially completed submission on your computer. If you click this button, your submission fields and attached documents are saved into one file. EDGARLink Online will add an .eis extension to the file name. You can retrieve this file using the [RESTORE] button.

Button	Function
	The [PRINT] button prints all the submission tabs, with and without information entered: • The visible text contained in the fields will print. • Submission documents will not be printed. For more information on printing submission documents; see Section 7.3.4.11, “Printing Documents.”
	The [SUBMIT] button transmits your submission to EDGAR for processing. When you click the [SUBMIT] button, EDGAR will automatically validate your submission information. If there are errors, EDGAR will provide the list of error messages for this validation. These error messages will be shown in red and display a “red x” icon next to the field names to indicate which fields contain invalid information. You must correct the errors on each page.
	The [RESTORE] button allows you to retrieve a previously saved submission. When you click the [RESTORE] button it opens the Restore File window that lets you locate your previously saved submission.
	The [HELP] button opens a window displaying the EDGAR Filer Manual (Volumes I – II).
	The [EXIT] button exits the current submission and opens the EDGARLink Online Submission Type Selection page. Any data entered will be discarded.

7.3.1.4 Submission Fields

When the fields in EDGARLink Online submissions are displayed, you will notice that some of these fields are mandatory (indicated by a “*” next to the fields label), and some are optional. If the mandatory fields are filled out incorrectly, EDGARLink Online will prevent you from transmitting your submission. You must correct the invalid values. Although the fields without a “*” next to their label are optional, we do ask that you provide any relevant information.

As you are looking at the online submissions, there are certain fields that appear on all submissions and some fields that are not visible. Some of the fields common to all submissions are the Filer CIK, Filer CCC, Submission Contact, and SROs. To enter information in any field in the submission, click a field and enter the information by using your keyboard. Some fields have a pick list, so you do not need to enter information. You can scroll through the list and click the entry you want to appear in the field.

EDGARLink Online checks the entry of each field for format and length. If you enter data incorrectly a "red x" icon is displayed next to the associated field.

Some fields do not require input; they read information that has already been entered. For example, on the Attached Documents List page, there is a Document Count field that automatically updates when you attach submission documents. EDGARLink Online counts the number of documents and inserts that number in this field.

Some information is provided via radio buttons and check boxes. These types of fields insert a condition. For example, when you attach documents in the Attached Documents List page, you can have EDGAR validate these documents by activating the check boxes next to the documents and clicking the [Doc Validation] button; see Section 7.4.2, "Document Validation."

Some fields require a date value. For example, the Fee Offset Information page contains an Offset Filing Date field. You can either enter a valid date in this field or use the calendar icon next to the field to select a valid date.

Before EDGAR can receive, process, and disseminate submissions electronically, filers must include filer information in EDGARLink Online fields. We call the process of adding required information to a prepared submission EDGARizing.

EDGARLink Online helps you format the values correctly. For instance, in the case of a pre-effective amendment to a Form S-1, where the correct value for the Submission Type field is "S-1/A" (not "S-1" or anything else), EDGARLink Online recognizes the correct combinations of required information and removes much of the submission preparation burden from you.

7.3.2 EDGARLink Online Submission Preparation Map

The online submission pages for electronic filing are outlined in Figure 7-6: Submission Requirements for Electronic Filing.

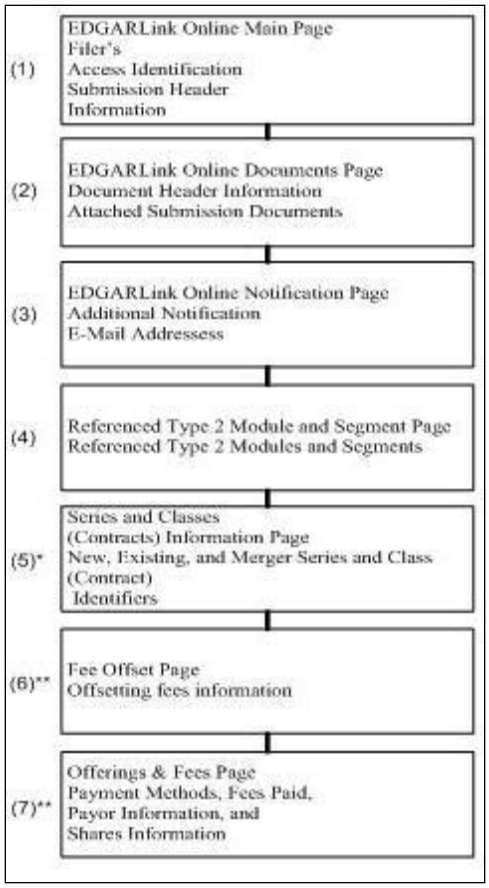


Figure 7-6: Submission Requirements for Electronic Filings

Certain elements are common to all submissions.

* (5) is used only on submission for investment companies that have series and classes (contracts).

** (6) and (7) are common only to fee bearing submissions only.

KEY:

(1) EDGAR requires identification of the filer, regardless of the medium chosen for an electronic submission:

- For Internet, you must provide the Filer CIK and CCC.

For each submission, you must supply submission and filer information (basic information for one entire submission that includes the CIK, CCC, SROs, etc.) This submission information is automatically inserted into the correct EDGAR format from the fields on the Main page. Each submission may require specific information. If required information is missing, EDGARLink Online will not allow you to submit a filing.

(2) You may attach multiple submission documents in ASCII, HTML, or PDF format in a single submission in addition to correspondence and cover letters. You can also attach referenced graphics, *.jpg or *.gif, as part of your submission. The maximum size of each HTML document attached within ABS-15G and ABS-15G/A submission must not exceed 25 MB.

The documents attached to a submission are mimed by EDGARLink Online before transmission, which increases the size of the documents by approximately one third of its original size. The maximum size of your submission, after the miming of the documents by EDGARLink Online, must not exceed 200 MB for all form types except form types ABS-EE and ABS-EE/A, which may not exceed 600 MB. 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).

(3) In addition to receiving submission notification messages to your primary company e-mail address, you may send submission notification messages to additional e-mail addresses listed on that page.

7.3.2.1 Tips for Submission Template Data Entry

When you begin your submission using EDGARLink Online there are fields where you enter information that is recorded in your submission. Entering information in the fields is as easy as typing on a word processing application:

1. Click in the field using your mouse.
2. Use your keyboard to enter information.

You can use your mouse to move from field to field. You can also use the [Tab] key to move your cursor to the next field.

Note: In EDGARLink Online it does not matter in which order you enter your fields, or on which page you start, because you can save the partially completed submission and return to it later; however, all required fields must be filled out before you transmit the submission.

EDGARLink Online allows you to enter any type of information via a keyboard: numbers, letters, or special characters. EDGARLink Online checks the validity of the value. For example, your CCC is eight characters long and must contain at least one number, one letter, and one special character, @, #, $, or *. If you enter your CCC incorrectly (does not conform to these rules), a “red x” icon is displayed next to the associated field and you cannot complete the processing of your submission until you correct the entry.

Some fields contain pick lists that display when you click the down arrow on the right hand border. When the list appears, click the option you want to choose for that field. Other fields automatically format your entry. The Period field automatically converts dates to the correct EDGAR mm-dd-yyyy format.

Check boxes allow you to tell EDGARLink Online that you want to activate a function. To turn a check box on, click it once. A check appears in the box. If you want to turn the check box off, click it again, and the check disappears.

Radio buttons work similarly to check boxes, but a radio button informs EDGAR of a condition. When you use the “Is this a LIVE/TEST Filing” radio button, you are telling EDGAR what type of submission you are filing. **The default for this button is “LIVE”. In order to submit a test filing, you need to change the “LIVE” radio button to the “TEST” radio button.** To change the filing to a TEST filing, click once on the “TEST” radio button.

7.3.3 The EDGARLink Online Main Page

Just as EDGAR uses access codes to recognize you as a filer, EDGAR needs information to accurately process the submission you are filing. For example, basic submission information identifies the entity for which the filing is being made, gives information on fees, and indicates the type of document you are filing.

EDGARLink Online verifies that the information required for all submission validation has been entered. For example, if the submission requires the indication of a time period for which you are filing the report, EDGARLink Online verifies that you have provided a date in the Period field. APPENDIX C, EDGAR SUBMISSION TYPES, lists the submission header fields that apply to each form that you file electronically. You must enter information in all header fields designated as "required" in the submission or EDGARLink Online will prevent you from transmitting your submission to EDGAR.

Fields are categorized in the following two ways for a particular submission:

- **Required** – EDGARLink Online will not allow you to omit a required field. Fields that are required when applicable should be entered when your filing situation requires them. Required fields are indicated by a "*" next to the fields name.
- **Optional** – Optional fields and their values provide important information but are not required for EDGAR to accept your submission. We encourage you to use such fields where applicable, but, if you do not, EDGAR will not suspend your submission.

EDGARLink Online uses some of the information you have entered to process your submission and to create a "header" for your submission. Headers are automatically created in XML when you enter filer-supplied information (values) into EDGAR-specified fields in the EDGARLink Online submission. Header information is included when your submission is disseminated.

7.3.3.1 Entering Submission Information

Once you open a submission, you can begin entering submission information. On the Main page, you are required to fill out the Filer CIK, Filer CCC, and SROs fields:

1. Click in the Filer CIK field and enter your CIK. You do not need to enter the leading zeros (0); EDGARLink Online automatically inserts them before the number you enter.
2. Click in the CCC field and enter your CCC. EDGARLink Online will validate the value you entered in the Filer CIK and CCC field to ensure that the combination is valid.

   Note: EDGARLink Online masks the CCC value entered by the user.
3. If there are any Co-Registrants, add their CIK and CCC. EDGARLink Online will validate each Co-Registrant CIK and CCC pair to ensure it is valid. If there is more than one co-registrant, click the [Add Co-Registrant] button. If there are more co-registrant CIK and CCC fields than you need, use only the number you need. When processing your submission, EDGAR ignores all extra empty fields. You may remove one or more additional Co-Registrants by checking the box to the left of the Co-Registrant CIK field and then clicking the [Delete Co-Registrant] button.

4. Select value(s) for the SROs field by clicking the check boxes next to each SROs option. If none, select "none."

Depending upon the submission type you are preparing, you may have completed all the required fields for that submission. Some submissions require other fields. For a list of the submission type samples, see APPENDIX C.

If you want to open a different submission type in EDGARLink Online, you would save your current work by clicking the [SAVE] button. Any data entered but not saved will be discarded. Then click the [EXIT] button, which will cause the EDGARLink Online Submission Type Selection page to appear, and you can select a new submission type.

7.3.3.2 Field Values and Definitions

In this manual, the term "value" refers to the information that you need to supply. When EDGAR encounters a field, it determines if you have supplied the required information. In some cases, no value is required; however, in most cases, values are required.

For EDGAR to process values, you must enter them in a specified format. The Period field automatically converts dates to the correct EDGAR mm-dd-yyyy format.

EDGAR is programmed to verify if there is a specified number of characters for each value. This specified number of characters is the field length. For example:

- The CIK field has a field length of up to 10 digits, 1234567890.

In EDGARLink Online, the Main page field values will not allow you to exceed the specified number of characters. In some cases, as in CIK, EDGARLink Online inserts leading zeros before your input if the value is less than the field length.

Table 7-1: Information Fields Available on Main Page contains a list of all the fields available on the Main page for all submission types. You may only see some of these fields depending upon the submission type you are preparing.

Table 7-1: Information Fields Available on Main Page

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
1	Is this a LIVE or TEST Filing?	Radio Button	Marks a submission to be treated as a TEST or LIVE filing. Unless the submission is marked as TEST, the filing will be treated by EDGAR as a LIVE filing and, if accepted, be disseminated. Submit live filings in live mode if using EDGARLink Online. We cannot change a test submission into a live submission, nor can we change a live submission into a test submission.
2	SROs	Check Box	Identifies one or more stock exchanges or other self-regulatory organizations on which the issuer's securities are listed or traded. The value "NONE" is selected by default.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
3	Submission Contact	Label	Marks the area of the submission contact information.
3a	Name	A. Jones This field is not required; however we recommend that you enter a value.	Identifies a person to contact if there are questions about the submission. This field allows up to 30 characters.
3b	Phone	202-555-1111 This field is not required; however we recommend that you enter a value.	Phone number of the contact person; you must include an area code. This field allows up to 20 characters.
3c	E-mail Address	Ajones@xyz.com	E-mail address of the contact person. Value must be in standard Internet address format, including exactly one "@" character, at least one "." after the "@", one or more EDGAR acceptable characters before the "@", and one or more acceptable EDGAR characters before and after each existing "." This field on submission types N-CR and N-CR/A allows for up to 80 characters.
4	Filer CIK	1234567890	Your SEC-supplied CIK. This field allows up to 10 characters. In those instances where a single filing is being made on behalf of more than one person or entity, you must enter separate filer information for each such entity or fill in the Group Members field, depending upon the filing being made. See Section 7.3.3.1, "Entering Submission Information," for more information on co-registrants.
5	Filer CCC	X21234@1	Your CCC (8 characters, at least one of which must be a numeral and at least one must be @, #, $, or *). It is case-sensitive.
6	File Number	333-00000-1111	SEC-supplied file number required for Confirming Copy submissions, some amendments, and other specific submission types. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
7	Duty to File Reports Remains?	Yes	Select Yes or No to indicate if the registrant's duty to file reports under section 13(a) or 15(d) remains.
8	Form Type	Pick List**	Form type for Filer or Co-Registrant used for combining filing form types in a single submission.
9	Is this filing by a successor company pursuant to Rule 257(b)(5) resulting from a merger or other business combination?	Yes	Select Yes or No to indicate that a successor company is filing because of a merger.
9a	File Number	24R-00000-1	SEC-supplied file number. This field allows up to 17 characters, and only one file number for each registrant. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen.
10	Is Filer a Registered Investment Company or a Business Development Company?	Check Box	This must be checked by Investment Companies to display fields specifically for Investment Companies.
11	Filer Investment Company Type	Pick List***	Registered Investment Companies and Business Development Companies must indicate their type based on their last effective registration statement (except N-14). (See Rule 313(a) of regulation S-T.)
12	Please Provide a Brief Description of the Update	Updated Item X and Exhibits X and Y	Brief description of the NRSRO filing changes. This field is optional and allows up to 256 characters.
13	Co-Reg CIK	1234567890	The SEC-supplied CIK for a registrant associated with this submission.
14	Co-Reg CCC	x21234@1	The CCC for a registrant associated with this submission. (8 characters, at least one of which must be a numeral and at least one must be @, #, $, or *). It is case-sensitive.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
15	Co-Reg File Number	333-00000-1111	SEC-supplied file number. Required for amendments to 1933 Act registration statements and with specific form types. This field allows up to 17 characters. When adding a new co-registrant to an amendment, you must type “NEW” in the File Number field of the new co-registrant.
16	Co-Reg Duty File Reports Remains?	Yes	Select Yes or No to indicate if the co--registrant’s duty to file reports under section 13(a) or 15(d) remains.
17	Form Type	S-3/A	Used to specify a different form type for a co-registrant filing, or to indicate a combination filing.
18	Emerging Growth Company	Pick List; Yes or No	Select Yes or No to indicate if the co-registrant meets the emerging growth company criteria.
18a	Elected not to use the extended transition period for complying with any new or revised financial accounting standards	Pick List; Yes or No	Select Yes or No to indicate if the co-registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards. If the co-registrant indicated “Yes” for “Emerging Growth Company” in Field 19, it must indicate “yes” or “no” in field 19a.
19	Reporting Owner Information	Label	Marks the beginning of reporting owner identification and must be followed by the CIK and CCC. Note: This group replaces the Filer CIK/CCC for Form 144.
19a	CIK	1234567890	SEC-supplied reporting owner's CIK. This field allows up to 10 characters.
19b	CCC	x21234@1	Reporting owner's CCC (8 characters, at least one of which must be a numeral, and at least one must be @, #, $, or *; case-sensitive).
19c	Relationship	Pick List; DIRECTOR, OFFICER, OWNER,OTHER	Identifies relationship of the reporting owner to the subject company.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
20	Period	12-31-2000 or 12 31 2000 or DEC 31 2000 or 31 DEC 2000 or Dec 31 2000 or 12/31/00	End date of report or period of filing; preferred order is month, day, and year (i.e., mmddyyyy) and EDGAR will convert your input to this format. Months should be abbreviated using the first three letters only (i.e., Apr or JAN).This field is also used for proxy meeting dates (field up to 20 characters; use hyphen, slash, or space to separate numbers). Unless otherwise specified, future dates for most form types will be flagged as errors. Refer to Appendix E for information regarding which forms will allow you to use future dates in the Period field. This field will allow you to either enter a date or select a date using the calendar icon.
20a	Start Period	Date Picker; 01-01-1980	Start date of report or period of filing. Date value should be between 01-01-1980 and 12-31-2050. No future date is allowed. The Start Period cannot have the same value as the End Period.
20b	End Period	Date Picker; 12-31-2050	End date of report or period of filing. Date value should be between 01-01-1980 and 12-31-2050. No future date is allowed. The date entered has to be later than the date entered in Start Period field.
21	Please describe what information is being amended with this filing	Updated compliance information in Financial Report	Specifies the information that has changed on submission form types SDR-CCO or SDR-CCO/A since the previous compliance report or financial report, and is being updated in this filing. This field is optional if you are amending a previous report for the same period. The field allows up to 1000 characters.
22	Act	Radio Button; 33 40 or 33 or 40	For certain filings by investment companies, the field identifies Act or Acts when the form type may be filed under more than one Act. Valid values when required are 33, 34, 40 or 33 40. If both apply, use the entry with both Acts.
23	Delaying Amendment	Check Box	Indicates that submission includes a delaying amendment.
24	References-429	333-00000	Refers to 1933 Act Registration Statements updated pursuant to Rule 429. The value represents the file number of the prior registration statement. If more than one applies, repeat the field for each value. This field allows up to 17 characters.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
25	Reference-462B	333-00000	Identifies the 1933 Act file number associated with the prior effective registration statement for the same offering pursuant to Securities Act Rule 462(b). This field allows up to 17 characters.
26	Subject Company	Label	Marks the area of subject company information fields.
26a	CIK	1234567890	Identification of the subject company. This field allows up to 10 characters.
26b	IRS Number	22-7777777	Subject company's IRS employer identification code. The IRS number usually appears on the cover page of a Form 10-K (nine characters plus an optional hyphen; EDGARLink Online displays a hyphen with this tag).
26c	Name	Small Co. Ltd.	Name of the subject company. This field allows up to 150 characters.
26d	File Number	005-00000	SEC file number used under subject company for confirming copies and other specific submission types. This field allows up to 17 characters.
27	Is Subject Company a Registered Investment Company or a Business Development Company?	Check Box	This must be checked when the subject company is an Investment Company to display fields specific to Investment Companies.
28	Investment Company Type	Pick List***	Used when subject company is a Registered Investment Company or Business Development Company to indicate their type based on their last effective registration statement (except N-14). (See Rule 313(a) of Regulation S-T.)
29	Items	Pick List; 1.02 5.05 7.01	Identifies each reportable event declared in an 8-K or 1-U filing. If more than one applies, repeat the field for each event. See listing of item values and event definitions in Appendix E. (field is one item selection for each entry).
29a	Fiscal Year	12/31 05/31	Identifies the new Company fiscal year end date mm/dd format. This field allows up to 5 characters. Item 5.03 Amendments to articles of Incorporation or Bylaws; Change in Fiscal Year requires you to enter the new Fiscal Year end date (mm/dd) in the Fiscal Year field.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
29b	Item Submission Type	Pick List; 425 DEFA14A DFAN14A SC TO-C	Identifies an optional additional Submission Type that the 8-K submission simultaneously satisfies as an additional filing obligation under Rules 425, 14a-12, 14d-2(b), or 13e4(c). Items 1.01, 1.02, 2.01, 5.01, or 8.01 allow an optional field, Item Submission Type, to specify an additional Submission Type that the 8-K submission simultaneously satisfies as an additional filing obligation.
29c	Depositor 33 File Number	333-12345	SEC-supplied file number. Required when an 8-K is the 1st filing for an Asset-Backed Security Issuing Entity and an Item 6.01 is specified. This field allows up to 17 characters.
30	Serial	Check Box	Used when an offering is made from an effective shelf registration statement and the offering relates to interests in a separate legal entity, such as a trust or partnership, that is distinct from the registrant. Used when applicable to submissions of form type 424B1, 424B2, 424B3, 424B4, 424B5, 424B7, 424B8, or 424H. This will initiate the generation of a new CIK for the serial company created by this filing.
30a	Serial Company Name	Small Co Ltd	Name of the serial company. If more than one, repeat the field. This field allows up to 150 characters. The name should be in conformed format. See conformance definitions in Volume I of the Filer Manual.
31	Is this an electronic copy of an official filing submitted in paper format?	Check Box	A confirming copy is not an official filing. This tag should be used only when the official filing was previously made on paper. When a confirming copy is sent, the File Number field is visible and mandatory for non-subject company filings. For subject company filings, the File Number field is mandatory and is located under the Subject Company label. If you are using EDGARLink Online, the field automatically appears when you activate the “Confirming Copy” check box.
32	Group Members	John Smith Jane Doe	Identifies list of group member names or joint filers. Used with Williams Act filings when there is more than one member of a Williams Act group or where there are joint filers. The list should exclude the entity identified in the filer tags (there is only one filer). Each name must appear in a separate field.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
33	Effectiveness Date	10-15-2000 or 10/15/2000 or 10 15 2000 or 15 Oct 2000 or 10/15/00 or OCT 15 2000	Filer requested effectiveness date that applies to all co-registrants in a co-registrant filing for certain Investment Company filings. Preferred order is month, day, and year, i.e., mmddyyyy and EDGAR will convert your input. This field allows up to 20 characters. Use hyphen, slash, or space to separate numbers. This field will allow you to either enter a date or select a date using the calendar icon.
34	Depository	International Financial Corporation	Identifies the bank foreign filers deposited SEC filing fees. This field allows up to 50 characters.
35	Is Filer a Shell Company?	Pick List; Yes or No	Select Yes or No to indicate if company meets the shell company criteria: a company with no or nominal operations, and with no or nominal assets or assets consisting solely of cash and cash equivalents.
36	Is Filer a Well-Known Seasoned Issuer?	Pick List; Yes or No	Select Yes or No to indicate if primary registrant meets the well-known seasoned issuer criteria noted in Rule 405 of Regulation C under the Securities Act of 1933 [17 CFR 230.405].
37	Is Filer a New Registrant?	Pick List; Yes or No	Select Yes or No to indicate if the primary registrant has been registered or regulated under the Investment Company Act for less than 12 calendar months preceding this filing.
38	Filed Pursuant to General Instruction A.2?	Pick List; Yes or No	Select Yes or No to indicate if this form is a filing pursuant to General Instruction A.2.
39	Is Fund 24F-2 Eligible?	Pick List; Yes or No	Select Yes or No to indicate if the fund is 24F-2 eligible.
40	Is Filer a Voluntary Filer?	Pick List; Yes or No	Select Yes or No to indicate if primary registrant (other than an investment company) is not required to file reports pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934.
41	Accelerated Filer Status	Pick List; Non-Accelerated Filer or Accelerated Filer or Large Accelerated Filer or Not Applicable	Indicates whether the primary registrant is a Large Accelerated Filer, Accelerated Filer, Non-Accelerated Filer, or Not Applicable. Indicate Not Applicable where the accelerated filer status is unknown for the filing period.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
42	Is Fee Table included?	Pick List; Yes or No	Indicates a prospectus that contains a fee table. This field is applicable to all filings where attaching the EX-FILING FEES document is optional, as noted in Appendix E.
43	Is Filing Pursuant to Rule 163?	Check Box	Indicates that the communications are made under Rule 163.
44	Is Filing Pursuant to Rule 433?	Check Box	Indicates that the communications are made under Rule 433.
45	Is Filing First Filing of an Issuing Entity?	Check Box	Indicates that the Free Writing Prospectus is the first filing for an Asset-Backed Security Issuing Entity.
45a	Depositor CIK	1234567890	SEC supplied Depositor's CIK. Required when a Free Writing Prospectus is the 1st filing for an Asset-Backed Security Issuing Entity. This field allows up to 10 characters.
45b	Depositor 33 File Number	333-12345	SEC-supplied file number. Required when a Free Writing Prospectus is the 1st filing for an Asset-Backed Security Issuing Entity. This field allows up to 17 characters.
46	Smaller Reporting Company (Investment Companies may not select this option)	Check Box	Indicates that the company is a smaller reporting company with both a public float and revenues of less than $75 million.
47	Rule 13p-1	Check Box	Indicates that an SD or SD/A submission is being made under Rule 13p-1. The filer is required to select at least one item under which the submission is being made: Item 1.01 or 1.02. (If both Items apply, select Items 1.01 and 1.02). Fields displayed upon selection of Items: Item 1.01: • Period Item 1.02: • Period Note: If you selected Item 1.02 on an SD or SD/A submission form type, then you must attach an EX-1.01 document type (in ASCII or HTML format) using the Documents tab.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
48	Sponsor CIK	1234567890	The CIK of the Sponsor who organizes and initiates an asset-backed securities transaction by selling or transferring assets to the issuing entity. This field allows up to 10 characters.
49	ABS Asset Class	Pick List	Asset class of the asset-backed securities. The values are: • Residential mortgages – Prime • Residential mortgages – Non-Prime • Residential mortgages – HELOC • Residential mortgages – Reverse Mortgages • Residential mortgages – Manufactured Housing • Residential mortgages – Other/Combined • Commercial mortgages • Auto loans • Auto leases • Equipment leases • Equipment loans • Student loans • Floorplan financings • Debt Securities • Resecuritization • Credit card • Other
50	ABS Sub Asset Class	List Box	Identifies the ABS sub asset class for the asset-backed security.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
51	Rule 15Ga-1	Radio Button	Indicates a submission is being made under Rule 15Ga-1. The filer is required to select under which item the submission is being made:1.01,1.02, or 1.03 Fields displayed upon selection of Items: Item 1.01: • Securitizer has no activity to report for the initial period pursuant to Rule 15Ga-1(c)(1) Item 1.02: • Start Period • End Period • Has the Securitizer previously filed an ABS-15G under Item 1.01 for the same Asset Class as this report? • File Number • Securitizer has no activity to report for the quarterly period pursuant to Rule 15Ga-1(c)(2)(i) • Securitizer has no activity to report for the annual period pursuant to Rule 15Ga-1(c)(2)(ii) Item 1.03: • Not Applicable (N/A)
51a	Securitizer has no activity to report for the initial period pursuant to Rule 15Ga-1(c)(1)	Pick list; Yes or No	Select Yes or No to indicate if the Securitizer has any activity to report for the initial period pursuant to Rule 15Ga-1(c)(1).
51b	Has the Securitizer previously filed an ABS-15G under Item 1.01 for the same Asset Class as this report?	Pick list; Yes or No	Select Yes or No to indicate if the Securitizer has previously filed an ABS-15G under Item 1.01 for the same Asset Class as this report.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
51c	File Number	025-00000-1	If the answer to 'Has the Securitizer previously filed an ABS-15G under Item 1.01 for the same Asset Class as this report?' is 'Yes', you are required to enter the SEC supplied file number. This field allows up to 17 characters, and only one file number is allowed for each registrant. The valid prefix for the file number is 025-. If the answer to 'Has the Securitizer previously filed an ABS-15G under Item 1.01 for the same Asset Class as this report?' is 'No', then the system will generate a new "025-" file number, and assign that number to the filing.
51d	Securitizer has no activity to report for the quarterly period pursuant to Rule 15Ga-1(c)(2)(i)	Pick list; Yes or No	Select Yes or No to indicate if the Securitizer has any activity to report for the quarterly period pursuant to Rule 15Ga-1(c)(2)(i).
51e	Securitizer has no activity to report for the annual period pursuant to Rule 15Ga-1(c)(2)(ii)	Pick list; Yes or No	Select Yes or No to indicate if the Securitizer has any activity to report for the annual period pursuant to Rule 15Ga-1(c)(2)(ii).

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
52	Rule 15Ga-2	Radio Button	Indicates a submission is being made under Rule 15Ga-2. The filer is required to select the item under which the submission is being made: 2.01 or 2.02. Fields displayed upon selection of Items: **Item 2.01 - Registered Entity:** • Period • Does Securitizer have a CIK? • Securitizer CIK • Has the Securitizer already been assigned a file number with a “025-” prefix? • File Number of Securitizer • Depositor CIK • Filer Number of Depositor • Issuing Entity CIK • Does the Issuing Entity have a file number for the Prospectus filing? • File Number of Issuing Entity **Item 2.01 - Unregistered Entity:** • Period • Does Securitizer have a CIK? • Securitizer CIK • Has the Securitizer already been assigned a file number with a “025-” prefix? • File Number of Securitizer • Depositor CIK • Issuing Entity Name **Item 2.02 - Registered Entity:** • Period • Does Securitizer have a CIK? • Securitizer CIK • Has the Securitizer already been assigned a file number with a “025-” prefix? • File Number of Securitizer • Depositor CIK • Filer Number of Depositor • Issuing Entity CIK

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
	Rule 15Ga-2	Radio Button	• Does the Issuing Entity have a file number for the Prospectus filing? • File Number of Issuing Entity • Underwriter CIK **Item 2.02 - Unregistered Entity:** • Period • Does Securitizer have a CIK? • Securitizer CIK • Has the Securitizer already been assigned a file number with a “025-” prefix? • File Number of Securitizer • Depositor CIK • Issuing Entity Name • Underwriter CIK
52a	Period	12-31-2000 or Dec 31 2000 or 12/31/00	End date of reporting or period of filing: date formats entered will be converted to the EDGAR preferred format mm-dd-yyyy. The date must be between 01-01-1980 and 12-31-2050 and a future date is not allowed for this field. Refer to Appendix E for information regarding which forms will allow you to use future dates in the Period field. This field will allow you to either enter a date or select a date using the calendar icon.
52b	Does Securitizer have a CIK?	Pick list; Yes or No	Select Yes or No to indicate if the Securitizer has a CIK.
52c	Securitizer CIK	1234567890	If the answer to ‘Does Securitizer have a CIK?’ is ‘Yes’, you are required to enter the SEC supplied CIK for the Securitizer. This field allows up to 10 characters.
52d	Has the Securitizer already been assigned a file number with a “025-” prefix?	Pick list; Yes or No	Select Yes or No to indicate if the Securitizer already has already been assigned a file number.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
52e	File Number of Securitizer	025-12345	If the answer to 'Has the Securitizer already been assigned a file number with a "025-" prefix?' is 'Yes', you are required to enter the SEC supplied file number of the Securitizer. This field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and fields are separated with a hyphen. Valid prefix for submission types ABS-15G and ABS-15G/A is 025-.
52f	Depositor CIK	1234567890	SEC supplied CIK for the Depositor. This field allows up to 10 characters.
52g	File Number of Depositor	333-12345, 001-12345	The SEC supplied file number of the Depositor. If registered (selected "Item 2.01 - Registered Entity" or "Item 2.02 - Registered Entity" for Rule 15Ga-2), include the file number of the Registration Statement to which this form relates. This field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and fields are separated with a hyphen. Valid prefixes for submission types ABS-15G and ABS-15G/A are 001- and 333-.
52h	Issuing Entity CIK	1234567890	SEC supplied CIK for the Issuing Entity. This field allows up to 10 characters.
52i	Issuing Entity Name	Small Ltd	Name of the Issuing Entity associated with the filing. This field allows up to 150 characters.
52j	Does the Issuing Entity have a file number for the Prospectus filing?	Pick list; Yes or No	Select Yes or No to indicate if the Issuing Entity has a file number for the Prospectus filing.
52k	File Number of Issuing Entity	333-12345, 001-12345	If the answer to 'Does the Issuing Entity have a file number for the Prospectus filing?' is 'Yes', you are required to enter the SEC supplied file number of the Issuing Entity. If registered (selected "Item 2.01 - Registered Entity" or "Item 2.02 - Registered Entity" for Rule 15Ga-2), include the file number of the Prospectus filing to which this form relates. This field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and fields are separated with a hyphen. Valid prefixes for submission types ABS-15G and ABS-15G/A are 001- and 333-.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
52l	Underwriter CIK	1234567890	If you selected “Item 2.02 - Registered Entity” or “Item 2.02 - Unregistered Entity” for Rule 15Ga-2), then you are required to enter the SEC supplied CIK of the Underwriter. This field allows up to 10 characters.
53	Accession Number	0000000000-12-000191	Refers to the Accession number of the submission type that the filer is amending or referencing. This field allows up to 20 characters. Submission form types NPORT-EX and NPORT-EX/A allow filers to provide multiple Accession numbers.
54	Emerging Growth Company	Pick List; Yes or No	Select Yes or No to indicate if primary registrant meets the emerging growth company criteria.
54a	Elected not to use the extended transition period for complying with any new or revised financial accounting standards	Pick List; Yes or No	Select Yes or No to indicate if primary registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards. If the primary registrant indicated “Yes” for “Emerging Growth Company” in Field 52, it must indicate “yes” or “no” in field 52a.
55	Exchange CIK	1234567890	SEC-supplied CIK for an Exchange. This field allows up to 10 characters. This field is only applicable for submission form type CERT.
56	Exchange CCC	x21234@1	SEC-supplied CCC for an Exchange (8 characters, at least one of which must be a numeral, and at least one must be @, #, $, or *; case-sensitive). This field is only applicable for submission form type CERT.
57	Registrant CIK	1234567890	SEC-supplied CIK for the registrant company being added to that Exchange. This field allows up to 10 characters. This field is only applicable for submission form type CERT.
58	Is this a Combined 10-D/ABS-EE filing?	Pick List; Yes or No	Select Yes or No to indicate if a Form 10-D filing will be combined with a Form ABS-EE in a single submission. If you indicate “Yes”, you must complete fields 56a through 56c.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
58a	ABS-EE Start Period	Date Picker; 01-01-1980	Required if you select "Yes" for either the "Is this a Combined 10-D/ABS-EE filing?" field or the "Amending a previously filed Combined 10-D/ABS-EE filing?" field. Start date of report or period of filing. Date value should be between 01-01-1980 and 12-31-2050. No future date is allowed. The Start Period cannot have the same value as the End Period.
58b	ABS-EE End Period	Date Picker; 12-31-2050	Required if you select "Yes" for either the "Is this a Combined 10-D/ABS-EE filing?" field or the "Amending a previously filed Combined 10-D/ABS-EE filing?" field. End date of report or period of filing. Date value should be between 01-01-1980 and 12-31-2050. Future date is allowed. The date entered has to be later than the date entered in Start Period field. The value for the "ABS-EE End Period" will be shared with the 10-D submission as part of a combined submission.
58c	ABS-EE File Number	005-00000	Required if you select "Yes" for either the "Is this a Combined 10-D/ABS-EE filing?" field or the "Amending a previously filed Combined 10-D/ABS-EE filing?" field. SEC file number used under subject company for confirming copies and other specific submission types. This field allows up to 17 characters.
58d	ABS-EE Co-Reg CIK	1234567890	Appears only if you select "Yes" for either the "Is this a Combined 10-D/ABS-EE filing?" field or the "Amending a previously filed Combined 10-D/ABS-EE filing?" field. A Co-Reg CIK provided here is for the ABS-EE portion of the combined submission, and can be different from a Co-Reg CIK provided for the 10-D portion of a combined submission. If a value is provided, then you must complete fields 56e and 56f.
58e	ABS-EE Co-Reg CCC	x21234@1	Appears only if you select "Yes" for either the "Is this a Combined 10-D/ABS-EE filing?" field or the "Amending a previously filed Combined 10-D/ABS-EE filing?" field. The CCC for a registrant associated with the ABS-EE portion of the combined submission. (8 characters, at least one of which must be a numeral and at least one must be @, #, $, or *). It is case-sensitive. Required only if you provide a value for 56d.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
58f	ABS-EE Co-Reg File Number	333-00000-1111	Appears only if you select "Yes" for either the "Is this a Combined 10-D/ABS-EE filing?" field or the "Amending a previously filed Combined 10-D/ABS-EE filing?" field. SEC-supplied file number. Required for amendments to 1933 Act registration statements and with specific form types. This field allows up to 17 characters. When adding a new co-registrant to an amendment, you must type "NEW" in the ABS-EE File Number field of the new co-registrant. Required only if you provide a value for 56d.
59	Amending a previously filed Combined 10-D/ABS-EE filing?	Pick List; Yes or No	Select Yes or No to indicate if the Form 10-D/A filing will be combined with a Form ABS-EE/A in a single submission. If you indicate "Yes", you must complete fields 56a through 56c, and 57a.
59a	ABS-EE Accession Number	0000000000-12-000191	Required if you select "Yes" for the "Amending a previously filed Combined 10-D/ABS-EE filing?" field. Refers to the Accession number of the ABS-EE submission type that the filer is amending. This field allows up to 20 characters.

*These fields are read-only. You do not need to enter information: EDGARLink Online automatically fills these fields.

**The values on the Form Type pick list are:

- S-1
- S-3
- S-1/A
- S-3/A
- S-1MEF
- S-3MEF

***The values on the Investment Company Type pick list are:

- Form N-1A Filer (Mutual Fund)
- Form N-1 Filer (Open-End Separate Account with No Variable Annuities)
- Form N-2 Filer (Closed-End Investment Company)
- Form N-3 Filer (Separate Account Registered as Open-End Management Investment Company)
- Form N-4 Filer (Variable Annuity UIT Separate Account)
- Form N-5 Filer (Small Business Investment Company)

- Form N-6 Filer (Variable Life UIT Separate Account)
- Form S-1 or S-3 Filer (Face Amount Certificate Company)
- Form S-6 Filer (UIT, Non-Insurance Product)

7.3.3.3 Test and Live Filings

If you want to submit a test filing through EDGARLink Online, you have to set the "TEST" radio button on the Main page. EDGAR treats the submission as a test and it will not be disseminated.

WARNING: (1) If you want your submission to be live, you must use the "LIVE" radio button: Acceptance processing and public dissemination is an automated process that takes place immediately upon receipt of live filings. Public portions of a live filing are immediately disseminated to the public.

(2) If you use the "TEST" radio button, the filing is not an official filing. If you intended to submit a live filing, you must change the radio button to "LIVE" and transmit the submission.

7.3.3.4 Filing on Behalf of More than One Entity

When a registration statement is made on behalf of more than one entity, you must include the co-registrant CIK and CCC for each entity in the Main page in the fields provided.

Caution: All co-registrant filings must apply to the same Act(s). Only registrants identified in the Filer CIK field as the filer in the original registration can be part of the submission of an amendment.

Note: A maximum of 999 co-registrants is acceptable per submission. Co-registrants in excess of this number must be split into multiple submissions.

When a submission requires Series and Classes, EDGARLink Online will prevent you from transmitting the submission if the filing does not include at least one valid Series and Class ID:

- For the registrant.
- For each existing co-registrant.

When a filing involves a single registration statement under the 1933 Act filed on behalf of more than one registrant (co-registrants), you must add a CIK and CCC field for each registrant on the Main page. If the filing is an amendment to the registration statement, you must include the File Number for each registrant. If you are adding a new co-registrant to an amendment, you must type "NEW" in the File Number field of the new co-registrant.

The following table lists form types that can be combined within a single filing for the primary registrant and co-registrant(s) when the submission type is S-1, S-3, S-1/A, S-3/A, S-1MEF, or S-3MEF.

When the submission type is:	Then the form type can only be used to refer to:
S-1	S-1 or S-3
S-3	S-3 or S-1

When the submission type is:	Then the form type can only be used to refer to:
S-1/A	S-1/A or S-3/A
S-3/A	S-3/A or S-1/A
S-1MEF	S-1MEF or S-3MEF
S-3MEF	S-3MEF or S-1MEF

See Section 7.4, "Validating Your Submission," for details of all submission types that can be combined, either with multiple registrants or a single registrant.

Another unique situation where multiple registrants need to report on the same submission relates to Williams Act Submissions. In this case the filing is based on a group. Use the Group Members field when a Williams Act filing (SC 13D or SC 13G) is being made on behalf of more than one entity, for example, for members of a group or joint filers. Identify only one filer in the Filer field. List the other members of the group (or the other joint filers) under the Group Members field by name (no CIKs are necessary). See Figure 7-7: Entering Group Members.



Figure 7-7: Entering Group Members

7.3.4 The EDGARLink Online Attached Documents List Page

The Attached Documents List page will list your documents after you attach them, and is designed similarly to the Main page, in that there are fields, check boxes, and buttons that assist you in entering descriptions about your documents, validating your documents, and navigating from one screen to another.



Figure 7-8: Attached Documents List Page

7.3.4.1 Attached Documents List Page Fields

On the Attached Documents List page, the File Name field is automatically entered when you attach a document; see Section 7.3.4.4, "Attaching a Document." The Type field provides you with a list of document types you can attach such as: Cover, Correspondence, Graphic, EU-1, and exhibits. The Description field (which is optional) is used to enter a description for the document up to 255 characters in length. You can attach as many documents as you would like; see Section 7.3.4.5, "Attaching Multiple Documents." Clicking the check box next to the File Name field will automatically select all attachments for this submission. Corresponding to each attached document is a check box, which when selected indicates which attachment to process when one of the tab functions is chosen (for eg. Delete Document, View Document, etc). You can validate the attachment for errors by selecting the check box corresponding to the attachment and clicking the [Doc Validation] button; see Section 7.4.2, "Document Validation." If errors are found after Doc validation is performed, EDGARLink Online displays the number of errors in the Errors field.

Another field on the page is the Document Count field. This field automatically inserts the number of submission documents you attach to the submission. EDGARLink Online automatically calculates this number based on the number of submission documents you attach. For more information on attaching submission documents; see Section 7.3.4.4, "Attaching a Document."

An additional field available on submission form types SDR-CCO and SDR-CCO/A is the "Request Confidentiality" check box. The "Request Confidentiality" check box allows applicants to request confidential treatment for each attached document. By default, the "Request Confidentiality" check box will not be selected and confidential treatment is waived.

Table 7-2: Information Fields Available on Documents Page lists all the fields available on the Documents List page.

Table 7-2: Information Fields Available on Documents Page

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
60	Document Count**	1	Number of documents included in the submission.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
61	File Name**	r10q99.txt	The file name of the document you attach. The file name is automatically inserted from the Attach window.
62	Module or Segment Name*	Opinion 1	The name of the module or segment currently stored on EDGAR.
63	Master Seg CIK*	1234567890	The CIK of the filer for the master segment, the submission you are attaching the segment to.
64	Related Form	Pick List; 10-D	Appears only if you select "Yes" for either the "Is this a Combined 10-D/ABS-EE filing?" field or the "Amending a previously filed Combined 10-D/ABS-EE filing?" field on the Main Page. On a combined submission, indicates to EDGAR whether an uploaded attachment belongs to the 10-D primary submission or the secondary ABS-EE submission. This holds true for a combined 10-D/A and ABS-EE/A submission.
65	Type	Pick List; 10-Q	Indicates to EDGAR the type of document being attached. This field assists EDGAR in keeping public and non-public documents separated. Optionally, you can click the Pen icon to add a decimal point (.) after the last character of the document type value and include up to 20 characters in the Type field. For example, 10-Q.primary
66	Description	2000 Quarterly Report	Is not a required field. We do ask that you describe the document, graphic, or exhibit you are attaching. This field allows a maximum of 255 characters.
67	Errors**	Link	Displays the number of errors in the attached document. Filer can click the link to view the errors.
68***	Request Confidentiality	Check Box	Allows applicants to request confidential treatment for attached documents.

* These fields appear in the Module/Segment submission only.

** These fields are read-only: you do not need to enter information. EDGARLink Online automatically fills these fields.

*** This field appears only on submission form types SDR-CCO and SDR-CCO/A.

Type 1 and 2 modules and segments must have unique file names and unique module and segment names.

Note: When you assemble a submission that includes multiple documents, i.e., correspondence, cover letter, etc., EDGARLink Online updates the File Name fields automatically when you attach additional documents. When you incorporate segments and modules, these

values represent the number of documents that will be contained in the submission after final assembly.

7.3.4.2 Document Count

Although this field is read-only and EDGARLink Online automatically fills in this field, there are limitations on its value. Please use the following guidelines when adding a document to a filing.

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

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

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

** For appropriate labels for exhibits, please see APPENDIX C and/or in accordance with rule or form requirements.

7.3.4.3 Submission Documents

In previous sections, we discussed preparing the documents that you are including in your submission. The documents supported include: ASCII, HTML, PDF, XBRL, and *.jpg/*.gif graphics only. In text documents, lines cannot be more than 80 characters wide, unless in a table that is no more than 132 characters wide, and no special characters. When you prepare your documents using EDGARLink Online, you no longer include Header or Document tags. EDGARLink Online automatically takes care of that for you.

7.3.4.4 Attaching a Document

Once you have prepared your submission document, correspondence, or cover letter, you can include it in your submission by using EDGARLink Online. This procedure assumes you have a submission open and a submission document prepared:

1. Click the Documents tab.
2. The Attached Documents List page appears, Figure 7-9: Attached Documents List Page.
3. Click the [Add Document] button.
4. EDGARLink Online displays the Attachment Selection and Upload window, Figure 7-10: Attachment Selection and Upload Window.

To attach multiple documents to a submission you can select multiple files in the browser window before selecting the [Open] button.



Figure 7-9: Attached Documents List Page

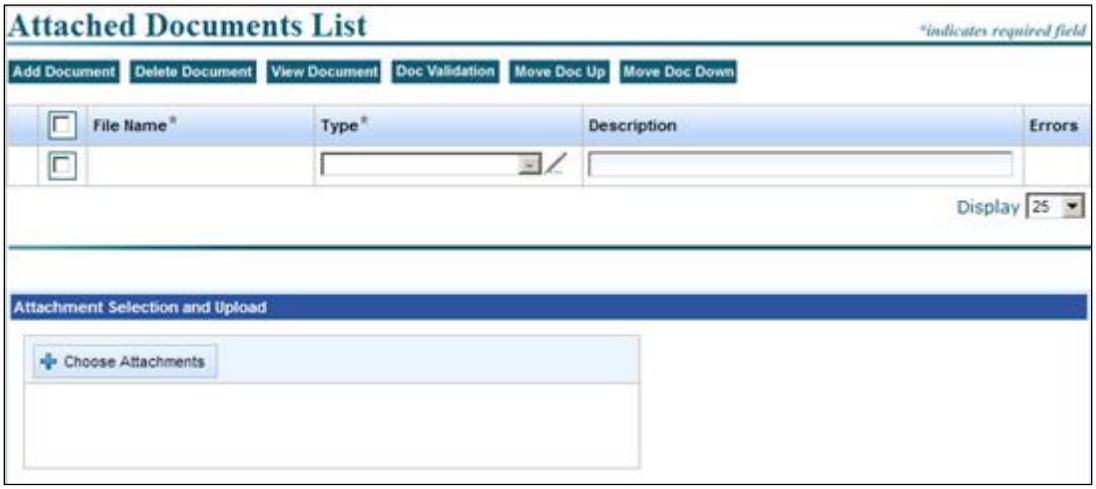


Figure 7-10: Attachment Selection and Upload Window

5. Click the [Browse] button. The Choose file window appears, Figure 7-11: Browse: Choose file Window. Open the location of your documents using the Look in: field.

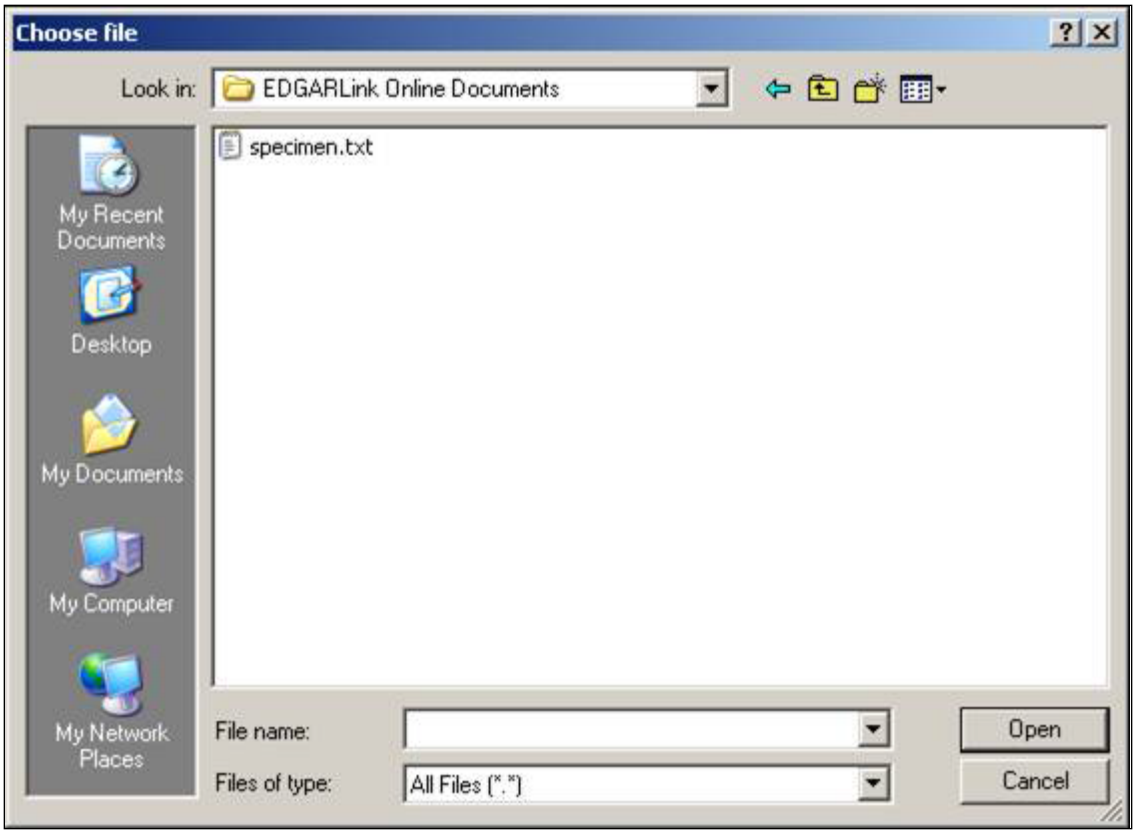


Figure 7-11: Browse: Choose file Window

- Click the down button in the right hand side of the field.
- Select the folder you want to open by clicking it.
- The folder structure appears in the window with the subdirectories and files. Double click the subdirectory folders until your submission file appears.

6. Click once on the file you want to attach; it could be a document, graphic, or PDF file.
7. Click the [Open] button. The file you selected appears in the Attached Documents List page.

7.3.4.5 Attaching Multiple Documents

While creating a submission, there are occasions where you will attach more than one document, for instance a cover letter, correspondence, a revised submission document, and a PDF version of your submission document. In order for EDGAR to divide documents into public and private documents, each of these documents should be listed individually on the Attached Documents List page rather than compiled into one document. To attach multiple documents, follow the same procedures as attaching a single document. This creates additional lines in the document list:

- Press the [Shift] key to select a list of documents.

- Press the [Ctrl] key to select more than one document in a list.

7.3.4.6 Requesting Confidential Treatment for Attached Documents

Applicants can request confidential treatment for each attached document on submission form types SDR-CCO and SDR-CCO/A. SEC staff will review the submission and make a determination of whether the document attachment for which confidential treatment is requested should be made public. EDGAR will disseminate only the attached documents of the SDR-CCO and SDR-CCO/A submission that SEC staff has determined to be public.

To request confidential treatment for the attached SDR-CR, SDR-FR, SDR-CR/A, or SDR-FR/A document types:

1. Follow the steps 1 -7 described in Section 7.3.4.4 to attach a document.
2. Select the type of document from the "Type" drop down list.
3. Enter a description for the attached document in the Description field. This field is optional and allows a maximum of 255 characters.
4. Select the "Request Confidentiality" check box for the document you want to request confidential treatment.

   Note: By default, the "Request Confidentiality" check box will not be selected for each attached document.

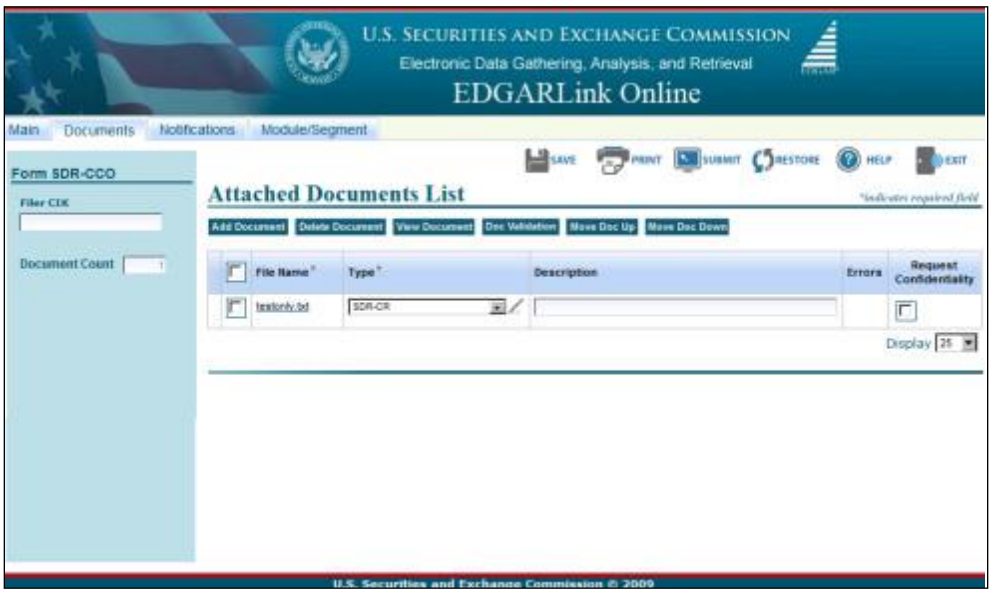


Figure 7-12: Request Confidentiality for Attached Documents

7.3.4.7 Organizing Documents

EDGARLink Online has added a new feature on the Attached Documents List page. After you attach your documents and the file names appear in the File Name field, you can organize the document names on the Attached Documents List page. EDGARLink Online has two additional buttons on this page: [Move Doc Up] and [Move Doc Down].

To move a document up the list:

1. Select the check box next to the File Name field for the document you want to move.

2. Click the [Move Doc Up] button.

To move a document down the list:

1. Select the check box next to the File Name field for the document you want to move.
2. Click the [Move Doc Down] button.

Note: This organization function moves the documents only until they are either at the top or bottom of the list.

7.3.4.8 Correcting a Document

If errors are found after validation is performed, EDGARLink Online displays the number of errors in the Errors field on the Attached Documents List page. You can click the value in the Errors field of each validated document to view the validation errors, if any. To ensure your changes are reflected in future submissions, you should use the original application (e.g., word processor) to correct the errors, save the document, and re-attach your submission documents.

7.3.4.9 Removing a Document

As you are preparing your submission, you may need to detach or delete a document from your submission. The process to remove a document from your submission is as easy as attaching a document:

1. Select the check box next to the File Name field for the document you want to remove.
2. Click the [Delete Document] button.



Figure 7-13: Remove Attachments Window

EDGARLink Online prompts you to confirm that you want to remove your document. See Figure 7-14: Remove Attachment Confirm Window. If you click [Yes], then EDGAR removes the document from your submission. You can use this process if the file contains errors when you validate your document.



Figure 7-14: Remove Attachment Confirm Window

7.3.4.10 Replacing a Document

Rather than removing an incorrect document, you can re-attach a corrected version of the document with the same name:

1. Click the [Add Document] button.
2. Click the [Attach] button.
3. Choose the corrected submission document and click the [Open] button.

EDGARLink Online warns you that the file(s) is already attached, and asks if you would like to replace the selected file(s).

4. Click the [Yes] button if you want to replace it.

EDGARLink Online then replaces the document in your submission.

7.3.4.11 Viewing a Document

Once you have attached a document, you may want to view the document's text:

1. Select the check box next to the File Name field for the document you want to view.
2. Click the [View Document] button.
3. The attached document appears. From here you can review your document by scrolling through it or printing a copy.
4. To return to your submission close the viewer window.
5. If you have multiple documents attached in your submission, you will have to choose which documents you want to view. You can only view one document at a time.



Figure 7-15: View Document Window

7.3.4.12 Printing Documents

Before you transmit your submission, you might want to print your submission document. You can do this using EDGARLink Online:

1. Display your submission document, as described above.
2. Use the browser's print feature to send your document to your printer.

7.3.5 The EDGARLink Online Notification Information Page

EDGARLink Online allows you to notify multiple e-mail addresses of the status of your EDGAR submission. You can add these additional addresses on the Notification Information page. They will receive acceptance/suspense messages for both Live and Test filings.



Figure 7-16: Notification Information Page

If you need to change your default notification address, you can change it on the EDGAR Filing Website using the "Retrieve/Edit Data" option. Table 7-3 contains the fields available on the Notification page.

Table 7-3: Information Fields Available on Notification Information Page

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
69	Internet Notification Address	Jsmith@xyz.com	Identifies Internet User IDs that are to receive submission acceptance or suspense messages. Cannot be used to request Return Copies. This field must be in standard Internet address format, including exactly one "@" character and all necessary "." characters; only EDGAR acceptable characters are allowed in the address; each address may be up to eighty (80) characters long.
70	Notify via Filing website Only	Check Box	For a filer who wants only to download their notifications from the EDGAR Filing Website. This is suggested if you are transmitting a filing after 5:30 P.M.

7.3.5.1 Adding Notification Addresses

Place your additional notification e-mail addresses on the Notification Information page:

1. From your open submission, click the Notifications tab.
2. The Notification Information page appears, Figure 7-16: Notification Information Page.
3. Enter the additional Internet e-mail address in the Internet Notification Address field. Click the [Add] button.

   Note: If there are additional Internet e-mail addresses that you want to enter click the [Add] button. You are allowed to add as many e-mail addresses as you would like.

7.3.5.2 Removing Notification Addresses

As you are preparing your submission, you may need to remove or delete an internet notification address from your submission. The process to remove an internet notification address from your submission is as easy as adding a notification address:

1. From your open submission, click the Notifications tab.
2. Select the check box next to the Internet Notification Address field for the notification addresses you want to remove.
3. Click the [Delete] button.

EDGARLink Online prompts you to confirm that you want to remove your notification addresses. If you click [Yes], then EDGAR removes the Internet Notification Addresses from your submission.

7.3.6 The EDGARLink Online Module/Segment Page

A module or segment is information that is stored on the non-public data storage area of EDGAR. Information about creating module and segment documents is covered in Section 5.3, "Preparing or Referencing Module and Segment Documents." Also included in this section is

information on including references to Type 1 modules and segments in other filing documents. Before using either Type 1 or Type 2 modules/segments in a filing, you must submit them so that they reside on the non-public data storage. The submission of these documents is outlined in Section 7.3.11, "Module and Segment Submissions." Information on managing your modules and segments while they are in the private storage area is covered in Section 10.5.2, "Retrieve Module/Segment Information."

This section will tell you how to add Type 2 module and segment documents as you prepare your submission. When you add these documents, EDGARLink Online automatically inserts the reference in your submission, retrieves the document from the non-public storage area, and places the documents at the end of the submission. To add Type 2 module/segment documents to a submission on the EDGARLink Online Main Page, click the Module/Segment tab. Figure 7-16: Referenced Module/Segment List Page will appear. You can use this screen to add the documents. Fields on the page will be based on whether the document you are adding is a module or segment. If you select the "M" check box, both the CIK and CCC fields are enabled. If you select the "S" check box the entry boxes under the CIK and CCC will disappear.



Figure 7-17: Referenced Module/Segment List Page

Table 7-4: Information Fields Available on the Referenced Module/Segment List Page contains the fields available on the Referenced Module/Segment List page. It will help you correctly complete the fields on this page by defining the content of each field and giving an example.

Table 7-4: Information Fields Available on the Referenced Module/Segment List Page

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
71	M/S	Check box	Identifies the reference as a (M)odule or (S)egment.
72	Module/Segment Name	OPINION 1	Identifies the name of the Type 2 module or segment currently residing on EDGAR that you are including in your submission.
73	CIK	12345687890	Identifies the primary owner of the Type 2 module you reference in your submission.
74	CCC	x21234@1	Identifies the CCC of the primary owner of the Type 2 module you reference in your submission.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
75	Type	Pick List; EX-1	Identifies the document type of module or segment you are referencing.

7.3.6.1 Referencing Your Module or Segment Document

When you reference Type 1 modules and segments (partial documents) in your submission, you should make reference inside your submission document to a Type 1 module or segment currently residing on the EDGAR system.

Type 1 and 2 modules and segments should have unique file names and module and segment names.

You reference your Type 2 modules in EDGARLink Online on the Referenced Module/Segment List page. When EDGAR processes your submission, the module (or segment) residing on the system is automatically attached to the bottom of the submission.

When you reference Type 2 modules and segments (one complete document), EDGARLink Online automatically inserts the reference in your submission. The following sections describe how to reference Type 2 modules and segments.

7.3.6.2 Including Type 2 Modules in Your Submission

These instructions assume that EDGAR has previously accepted your module:

1. Click the Module/Segment tab. The Referenced Module/Segment List page appears.
2. Select the "M" check box. The CIK and CCC fields are enabled.
3. Enter the module name (not the module file name) in the Module/Segment field.
4. Enter the CIK and CCC of the filer whose module you are placing within your submission. EDGARLink Online will validate the CIK and CCC pair to ensure it is correct.
5. Select the document type of your module in the Type field:
    - Click the down button.
    - Scroll until you see the module document type.
    - Click the document type to enter it in to this field.

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

7.3.6.3 Including Type 2 Segments in Your Submission

These instructions assume that EDGAR has previously accepted your segment:

1. Click the Module/Segment tab. The Referenced Module/Segment List page appears.
2. Select "S" for the M S field.
3. Enter the segment name (not the segment file name) in the Module/Segment Name field.
4. Select the document type of your segment in the Type field:
    - Click the down button.

- Scroll until you see the segment document type. If your document is a cover letter or correspondence, be sure it is correctly marked.
- Click the document type to enter it in to this field.

IMPORTANT: If your document is a cover letter or correspondence, be sure to give it the correct type. Otherwise it will be disseminated immediately to the public.

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

7.3.6.4 Errors in Segments

EDGAR validates segments at the time you submit them. If a segment contains errors, EDGAR reports those errors to you and/or your filing agent.

If a transmitted Type 1 or 2 segment contains only white space (is blank), EDGAR will suspend the entire submission.

If an error arises when the EDGAR system attempts to combine segments, or if EDGAR detects an error in the master segment, EDGAR will suspend the filing. The expiration dates of subordinate segments referenced in the master segment are extended six business days from the day of suspension of the master segment.

When EDGAR detects an error in a subordinate segment, the segment is not accepted and you must re-submit the corrected subordinate segment.

Note: EDGARLink Online will raise an error when it is error-checking a master segment with Type 2 segment references and it cannot find the segment referenced. This error will not occur if all subordinate segments are present on EDGAR when the master segment is filed and the document count accounts for all documents in the assembled filing.

7.3.7 The EDGARLink Online Series/Classes (Contracts) Information Page

Refer to Rule 313 of Regulation S-T [17 CFR 232.313] for the substantive rule requirements underlying the functions of this page.

The Series/Classes tab will appear on the Main Page based on responses to information on the Main Page. The answers that trigger the display of the Series/Classes tab may include the following:

- When the form type can includes series and class (contract) information,
- When the filer has selected an option from the Filer Investment Company Type pick list on the Main page indicating that they are a Registered Investment Company or a Business Development Company,
- When the Filer Investment Company type selected is an S/C type, listed below:
  - Form N-1A (Mutual Fund)
  - Form N-3 (Separate Account registered as Open-End Management Investment Company)
  - Form N-4 (Variable Annuity UIT Separate Account)
  - Form N-6 (Variable Life UIT Separate Account)

See Figure 7-18, Main Page for Investment Company with Series and Classes (Contracts), for an illustration of a submission that fulfills all of these conditions and shows the Series/Classes tab.



Figure 7-18: Main Page for Investment Company with Series and Classes (Contract)

The filer may click the Series/Classes tab on the Main Page to access the page shown in Figure 7-19: Series /Classes (Contracts) Information Page. This page is used to add series and class (contract) information to a filing.

This page is used for three purposes:

- Indicating existing series and class (contract) identifiers on behalf of which a filing is being made ("Existing" radio button)
- Adding new series and class (contract) names on behalf of which a filing is being made ("Adding New" radio button)
- Provide identifying information on series and classes (contracts) that are parties to a merger ("Merging" radio button)

The page is first displayed with the "Adding New" radio button selected. Selecting the "Existing" radio button will change the fields displayed on the form and will be illustrated in figures in this section. The submission form type will determine which of the fields and buttons are available. For example, the N-14 submission form type will display the "Merging" radio button, while the 485APOS form type will display the "Existing" and "Adding New" radio buttons. In addition to the radio buttons being dependant on the form type, the fields available will depend on the Investment Company Type. For example, an N-1A filer will be asked for both series and class (contract) information, while the N-6 filer will not enter series information but will be asked instead for class (contract) information.



Figure 7-19: Series/Classes (Contracts) Information Page

An S/C Fund investment company also has a duty to update and keep current existing series and class (contract) information. See Rule 313(a) (1) and (2) of Regulation S-T. Filers can update information via the Series and Classes (Contracts) Information page accessible on the EDGAR Filing Website. See EDGAR Filer Manual, Volume I for more information. Use the Series and Classes (Contracts) Information page for the following:

- Series and class (contract) name changes and adding ticker information after the ticker has been received from the exchange.
- In the case of a merger, the filer must use the page to set the status of series and classes (contracts) to Merge after a merger becomes effective.
- Set the status of series and classes (contracts) to Inactive after all required filings have been made for the series or class (contract).

7.3.7.1 EDGAR Submission Form Types with Investment Company Type and the Series/Classes (Contracts) Information Page

For those EDGAR submission types identified in this filer manual, a S/C Fund must include all series and/or class (or contract) identifiers of each series and or class (or contract) on behalf of which a filing is made. See Rule 313(a)(3) of Regulation S-T.

EDGARLink Online is programmed to help the filer by asking questions only when appropriate. Questions on the Investment Company Type and/or series and classes (contracts) information will be based on the form type. On registration statements and pre-effective amendments, the Investment Company Type of the primary registrant is determined based on the EDGAR submission form type.

Thus on the Main Page for the registrations and pre-effective amendments, the pick-list for Investment Company Type shows the IC type and all other values are grayed-out. Filers may not change the IC type on these form types. The following form types are registrations and pre-effective amendments: N-1A, N-1A/A, N-2, N-2/A, N-2MEF, N-3, N-3/A, N-4, N-4/A, N-5, N-5/A, N-6, N-6/A, S-1, S-1/A, S-3, S-3/A, S-6, S-6/A.

Other form types for Investment Companies are filed by the primary registrant but are not registrations and pre-effective amendments. These include: 24F-2NT, 24F-2NT/A, 485APOS, 485BPOS, 485BXT, 497, 497AD, 497J, 497K, 497VPI, 497VPSUB, 497VPU, N-VP, N-VP/A, N-VPFS, N-VPFS/A, DEF 14A, DEF 14C, DEFA14A, DEFA14C, DEFM14A, DEFM14C, DEFR14A, DEFR14C, N-14, N-14/A, N-30B-2, N-30D, N-30D/A, N-CR, N-CR/A,N-CSR, N-CSR/A, N-CSRS, N-CSRS/A, N-LIQUID, N-LIQUID/A, N-PX, N-PX/A, NT-NCSR/A, POS AMI, PRE 14A, PRE 14C, PREM14A, PREM14C, PRER14A, and PRER14C.

On these EDGAR submission form types, a pick-list is provided for the Investment Company Type of the primary registrant. On most of these form types, Series and classes (contracts) identifiers might also be required in the submission.

These EDGAR submission form types are for registrant and non-registrant third party filers making proxy filings with respect to subject investment companies. On these EDGAR submission form types, an Investment Company type pick-list defines the IC type of the subject company. Series and classes (contracts) identifiers might be required, depending on the (subject company) Investment Company Type and the form type: DEFC14A, DEFC14C, DEFN14A, DFAN14A, DFRN14A, 425, PREC14A, PREC14C, PREN14A, PRRN14A, PX14A6G, and PX14A6N.

7.3.7.1.1 Series and Class (Contract) Information based on EDGAR Submission Form Type

Some of the EDGAR submission form types listed above in Section 7.3.7.1 can be used by filers to identify merged and new series and classes (contracts).

New series and classes (contracts) identifiers may be obtained by the filing of most registration statements, pre-effective and post-effective amendments. There are a few exceptions to the general rule however. Form N-4 and N-6 filers get an automatically generated single series. The name of the series is identical to the investment company name when the first class (contract) is defined. The second exception is that the 485BPOS may only be used to obtain identifiers for new classes (contracts), but not for new series. The form types in this group are as follows: N-1A, N-1A/A, N-3, N-3/A, N-4, N-4/A, 485APOS, 485BPOS, POS AMI, N-6, N-6/A.

A few submission form types can be used to identify series and classes (contracts) merger data. These form types are as follows: 425, DEFM14A, DEFM14C, N-14, N-14/A, PREM14A, and PREM14C.

Some submission form types are used by both registered investment companies and other filer types. The submission helps distinguish between the two types of filers by asking whether the filer is a registered investment company or a business development company before the fields for investment companies are displayed. These form types are as follows: DEF 14A, DEF 14C, DEFA14A, DEFA14C, DEFC14A, DEFC14C,DEFM14A, DEFM14C, DEFN14A, DEFR14A, DEFR14C,DFAN14A, DEFR14C, 425,PRE 14A, PRE 14C,PREC14A, PREC14C, PREM14A, PREM14C, PREN14A, PRER14A, PRER14C, PRRN14A PX14A6G, PX14A6N, S-1, S-1/A S-3, S-3/A.

7.3.7.1.2 Non-Registrant Third Party Filings

Registrant and non-registrant third party filers making proxy filings with respect to subject investment companies may file using the EDGAR submission form types as previously mentioned in Section 7.3.7.1. See Rule 313(d) of Regulation S-T. In these cases, the investment company type specified is that of the subject company. The filer will also include series and/or class (contract) identifiers on whose behalf the filing is being made. The series and class (contract) identifiers for the subject company can be found in the SEC-EDGAR Company Database at *http://www.edgarcompany.sec.gov*.

7.3.7.2 Existing Series and Classes (Contracts) Identifiers

Figure 7-20: Including Series and Classes (Contracts) Identifiers shows the fields displayed when the "Existing" radio button is selected. This page would be used by Form N-1A or Form N-3 filers. When the Investment Company Type is for Form N-4 or Form N-6 filers, the series fields are not displayed since these types of companies have only a single series, however information on multiple classes (contracts) can be included. On submission form type 497VPI, filers can report only on a single class (contract) when the Investment Company Type is N-4 or N-6.



Figure 7-20: Including Series and Classes (Contracts) Identifier

Enter the Existing Series ID and Class (Contract) ID associated with the filing. Use the "All?" Series ID box to indicate that you are making the filing on behalf of all your series and classes (contracts) with a status of Active. Use the "All?" Class (Contract) ID box to indicate that you are making the filing on behalf of all the classes of a series with a status of Active. If you are not using either of the "All?" boxes and you are identifying individual classes, clicking the [Add] button for Class (Contract) ID will display a field to add another Class (Contract) ID to the series on whose behalf the filing is being made. Clicking the [Add Another Series/Class] button will display fields to indicate another set of series and classes (contracts) on whose behalf the filing is being made. Clicking the [Delete Series/Class] button will remove the selected set of series and classes (contracts).

Caution: If you enter a number of Series IDs and then later select the "All?" button, the entered Series ID fields will be eliminated. The class "All?" button works identically to that of the Series. Be careful before selecting the button if you have entered either series or class (contracts) identifiers.

7.3.7.3 Adding New Series and Classes (Contracts)

For those form types that allow the filer to add new series and classes (contracts), selecting the "Adding New" radio button displays the fields to enter new series and class (contract). The fields displayed depend on the Investment Company Type of the primary registrant or the subject company and the EDGAR submission form type being used. Figure 7-21: New Series and Classes (Contracts) on Registration Statements, shows the fields displayed on the N-1A and N-3 EDGAR submission form types. When the Investment Company Type is for Form N-4 or Form N-6 filers, the series fields are not displayed since these types of companies have only a single series.



Figure 7-21: New Series and Classes (Contracts) on Registration Statements

Enter a series name and the name for its first class (contract). Each series must have at least one class (contract). For the first series you may use your company name as the Series Name by clicking the "Use Company Name as Series Name?" check box. The series for a "stand alone fund" without separate series will have the same name as the fund itself. If the series does not have separate classes, the filer should use the series name as the class name. To do this, click the "Use Series Name as Class (Contract) Name?" check box. The class for a series without separate classes will have the same name as the series itself. This is the only case where the class name should use the series name. You may enter additional classes (contracts) for the series by clicking the [Add] button. Multiple series may be added by clicking the [Add Another Series/Class] button. Multiple series may be removed by clicking the [Delete Series/Class] button.

You must enter a unique name for each series, i.e., you may not enter duplicate series names for your investment company (although its series might have the same name(s) as the series of other investment companies). For each series, you should enter the name by which that series is most commonly known. For example, if the "Acme Trust" complex has a series named the "Bond

Fund" which is known and marketed as "the Acme Bond Fund," the fund should enter the name "Acme Bond Fund" as the name of the series.

For a series, you must enter a unique name for each of its classes (contracts), i.e., you may not enter duplicate class (contract) names for classes (contracts) of the same series. Most class names are letters (e.g., A or B) or names such as "Institutional" or "Retail." Insurance company separate accounts must enter unique names for their contracts; if they currently have duplicate names, then the separate account information should be added to the contract name. Further identifying information, such as a number indicating the date of the contract's creation or the Securities Act file number issued to that contract may also be used.

Note: For the N-1A EDGAR submission form type, registrants can register using their Existing Series/Existing Classes (Contracts) without having to enter "dummy" New Series/New Classes (Contracts).

N-4 and N-6 filers have one "dummy" series which is automatically created when their first class (contract) is created and has the same name as their company. These funds enter the information for their contracts, and receive their contract identifiers, at the class level.

Figure 7-22: New Classes (Contracts) on Pre-effective and Post-effective Amendments shows fields for adding a class to an existing series based on Investment Company Type for Form N-1A or Form N-3 filers.



Figure 7-22: New Classes (Contracts) on Pre-effective and Post-effective amendments

To add an additional class to an existing series of an investment company of type N-1A or N-3, click the "Existing Series?" check box and enter the existing Series ID and a new class name.

7.3.7.4 Mergers

When a registered investment company with series and classes (contracts) is involved in a merger, the filer must identify merger information. See Rule 313 (c) of Regulation S-T. The filer may be the primary registrant or could be filing with respect to a subject company. In either case, the filer must supply series and classes (contracts) information about the acquiring fund and the target (and their series and classes or contracts, if any, in existence). Figure 7-23: Parties to a Merger on Series/Classes (Contracts) Information Page shows the fields used to identify the parties to a merger.



Figure 7-23: Parties to a Merger on Series/Classes (Contracts) Information Page

To enter information for the Acquiring or Target company of a merger, first select its Investment Company Type to display the appropriate fields. Since series and class (contract) specific information may not be available at the time of the filing, the filer is required to supply at a minimum one set of CIKs involved in the merger. To assist the filer, default values based on the primary registrant or subject company and their role in a merger are pre-filled. You may change the pre-filled values. The target company must be the primary registrant or co-registrant on submissions with co-registrants.

For investment companies with series and classes (contracts), enter the Series ID and Class (Contract) ID involved in the merger. For the target company, using the "All?" check box in front of the Series ID field indicates that all of the series and classes with a status of Active are included in the merger. If a series is a target of a merger, use the "All?" Class (Contract) ID box to indicate all of the classes of the series with a status of Active are included in the merger. Clicking the [Add Another Series/Class] button for Series ID will display fields to add another target series.

Clicking the [Delete Series/Class] button will remove the selected set of target series and classes (contracts). Clicking the [Add] button for Class (Contract) ID will display fields to add another class to the target series.

Clicking the [Add Another Acquiring/Target] button will display fields to add another merger specification to the filing. Clicking the [Delete Acquiring/Target] button will remove the selected set of acquiring series and classes (contracts).

7.3.7.5 Field Definitions for Series and Classes (Contracts) Information Page

Table 7-5: Series and Classes (Contracts) Information Page

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
76	Existing	Radio Button	Displays fields to identify Series ID and Class (Contract) ID included in the filing
77	Adding New	Radio Button	Displays fields to add new series and/or classes (contracts) to the registration and obtain identifiers in the filer notification message
78	Merging	Radio Button	Displays fields to identify parties to a merger including Series ID and Class (Contract) ID if they exist
79	All? (Series ID)	Check Box	Indicates that a filing is being made on behalf of all the series with an active status and their classes with an active status
80	Series ID	S000000999	Investment Company Series Identifier 10 characters (‘S’ and nine numeric)
81	All? (Class (Contract ID))	Check Box	Indicates that a filing is being made for all classes with an active status for the associated series
82	Class (Contract) ID	C000000999	Investment Company Class (Contract) Identifier (‘C’ and nine numeric)
83	Add	Button	Displays input field for another class (contract) identifier
84	Series Name	Global Large Cap	Investment Company Series Name (150 characters)
85	Use Company Name as Series Name?	Check Box	Indicates that the Company Name will be used as the Series Name for the first series
86	Class (Contract) Name	A, B, C, K	Investment Company Class (Contract) Name (150 characters)
87*	Use Series Name as Class (Contract) Name?	Check Box	Indicates that the Series Name will be used as the Class (Contract) Name for the first class (contract)

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
88*	Add	Button	Displays input fields for an another class (contract) name
89*	Add Another Series/Class	Button	Displays input fields for an another series and class (contract) name set
	Delete Series/Class	Button	Removes input fields for a selected series and class (contract) name set
90*	Existing Series?	Check Box	Displays Series ID field to add a class (contract) to an existing series
91*	Investment Company Type	Pick-list*	Used to select the Investment Company Type for the Acquiring and Target parties to a merger
92*	CIK	0123456789	Used to supply the CIK for the Acquiring and Target parties to a merger (10 numeric characters)
93*	All?	Check Box	Indicates that all the series with an active status and their classes with an active status are targets of the merger
94*	All?	Check Box	Indicates that all classes with an active status for the associated series are targets of the merger
95*	Add Another Acquiring/Target	Button	Displays input fields for an another series and class (contract) name set
	Delete Acquiring/Target	Button	Removes input fields for a selected acquiring and target series and class name set

*The values on the Investment Company Type pick-list are:

- Form N-1A Filer (Mutual Fund)
- Form N-1 Filer (Open-End Separate Account with No Variable Annuities)
- Form N-2 Filer (Closed-End Investment Company)
- Form N-3 Filer (Separate Account Registered as Open-End Management Investment Company)
- Form N-4 Filer (Variable Annuity UIT Separate Account)
- Form N-5 Filer (Small Business Investment Company)
- Form N-6 Filer (Variable Life UIT Separate Account)
- Form S-1 or S-3 Filer (Face Amount Certificate Company)
- Form S-6 Filer (UIT, Non-Insurance Product)
- Not an Investment Company

7.3.8 The EDGARLink Online Fee Offset Information Page

Filers can add fee offset information via the Fee Offset Information Page in EDGARLink Online. You can add multiple fee offsets for each submission. Figure 7-24: Fee Offset Information Page illustrates the page. Table 7-6: Information Fields Available on the Fee Offset Information Page contains the values required in each field. Finally, follow the specific directions that are listed after Table 7-6 to complete the page.



Figure 7-24: Fee Offset Information Page

Table 7-6: Information Fields Available on the Fee Offset Information Page

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
96	CIK	1234567890	Identifies the filer/registrant who previously paid the offset amount. Required if there is an offset. This field allows up to 10 characters.
97	Form Type	Pick List; S-1	Indicates form type in which the offsetting fee amount was paid. Required if there is an offset amount. This field allows up to 10 characters.
98	File Number	333-00000000-001	References the file number for the offset filing. This field allows up to 16 characters.
99	Offset Filing Date	10/15/2000	Indicates filing date of the offsetting payment; preferred order is month, day, year (i.e., mm/dd/yyyy). This field will allow you to either enter a date or select a date using the calendar icon.
100	Amount	4000	Indicates an offsetting payment against your filer's fee obligation, as provided for in Section 14 of the Exchange Act. (0 - 99,999,999,999,999.99).
101	Fee Offset Total	4000	Read-only field containing the sum of Amount fields for all offset rows entered for the submission.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
102	Add Fee Offset Line	Button	Displays input fields for an another fee offset payment
	Delete Fee Offset Line	Button	Removes input fields for a selected fee offset payment

Place the fee offset information on the Fee Offset Information page.

1. From your open submission, click the Fee Offsets tab.
2. The Fee Offset Information page appears, Figure 7-24: Fee Offset Information Page.
3. Enter the Filer/Registrant CIK in the CIK field.
4. Select the form type in the Form Type field.
5. Enter the file number in the File Number field.
6. Enter or select the date of the offset filing in the Offset Filing Date field.
7. Enter the amount of the offsetting in the Amount field.
8. Click or tab out of the Amount field in order to automatically update the Fee Offset Total field with the sum of each Amount field.
9. If there are additional offsets to be applied, click the [Add Fee Offset Line] button. You are allowed to enter as many fee offset rows as you would like.
10. If there are offsets to be removed, select the offset by clicking the check box next to the CIK field and then click the [Delete Fee Offset Line] button.

7.3.9 The EDGARLink Online Offerings & Fees Page

The Offerings & Fees page contains the fee-relevant fields for your submission and simulates the facing page of the registration statement for normal registration offerings. Calculations for the estimated filing fees are automatically generated and displayed. EDGARLink Online contains the latest fee rates from the SEC and automatically inputs this information into the Offerings & Fees page; see Section 7.2.2, “Viewing the Fee Rate.”



Figure 7-25: Offerings & Fees Page

7.3.9.1 Entering Offerings & Fees Information

1. If someone other than the Primary CIK is paying the fees, enter that CIK and CCC into the Payor CIK and Payor CCC fields. EDGARLink Online will validate the Payor CIK and Payor CCC pair to ensure it is correct.
2. Enter the amount paid for this submission in the Fee Paid field.
3. Select the Security Type from the pull down field.
4. Enter:
   - The number of shares in the Amount Being Registered field.
   - The maximum price per share in the Proposed Maximum Offering Price per Unit field. The Proposed Maximum Aggregate Offering Price will compute and automatically appear.

   OR
5. Enter the total offering price in the Proposed Maximum Aggregate Offering Price field.

Table 7-7: Fields Available on Offerings & Fees Page

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
103	Payor CIK	1234567890	
104	Payor CCC	X21234@1	
	Clear	Hyperlink	
105	Fee Paid	100.00	
106	Type of Payment	Pick List; Options are: Pay In Advance, Pay As You Go, or Indeterminate (on form types S-1, S-1/A, S-3, S-3/A, F-1, F-1/A, F-3, and F-3/A if you are registering Exchange Traded Vehicle Securities)	
107	Security Type	Pick List; Non-Convertible Debt	
108	Amount Being Registered	250,000	
109	Proposed Maximum Offering Price per Unit	10.0123	
110	Proposed Maximum Aggregate Offering Price	2,500,000.00	Computed product if both optional values for Proposed Amount Being Registered and Maximum Offering Price per Unit are provided; otherwise, total dollar amount of the security. Even if the value is computed the filer can override (0 - 99,999,999,999,999.99).
111	Total Offering	2,500,000.00	Computed total of Proposed Maximum Aggregate Offering Price for all rows provided (0 - 99,999,999,999,999.99).
112**	Fee Basis	30,000,000	For transactional submissions only. Total amount for certain submission types (the amount on the filing fee is based pursuant to Exchange Act Rule 0-11). Refer to Note 1 after this table (0 - 99,999,999,999,999.99).
113*	Will this filing be submitted late?	Check Box	Activates the Enter Number of Days Late, Total Fee, Estimated Interest, and Interest Rate fields.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
114*	Enter Number of Days Late	240	Number of calendar days by which the submission is overdue; maximum value is 9999.
115*	Itemize	Check Box	Requests itemization of sales entries.
116*	Series/Class (Contract) ID	S000000002 or C000000001	Investment Company Series Identifier ('S' followed by nine numeric characters) or Investment Company Class (Contract) Identifier ('C' and nine numeric characters).
117*	Sales Proceeds	1,999,999.00	Proceeds of sales of shares. See **Note** 2 that follows this table. (0 - 99,999,999,999,999.99).
118*	Redeemed Value	9,999	Redeemed value of shares. (0 - 99,999,999,999,999.99).
119*	Net Value	1,990,000.00	Calculated net value of shares (Sales Proceeds – Redeemed value) (read-only field).
120*	Fee	497.50	Calculated fee based upon the net value of shares (read-only field).
121*	Fee Rate	.000250 or 2.5%	Current fee rate for Offering, Transactional, Flat, or Sales Shares Submissions as read from the Fee Rate Table (read-only field).
122*	Fee Rate as of	12/21/2000	Effectiveness date of the Fee rate displayed (read-only field).
123*	Estimated Interest	2.50	Calculated amount of interest owed due to filing late (read-only field).
124*	Interest Rate	.0006 or 6%	Current interest rate for late filing as read from the Fee Rate Table (read-only field).
125*	Total Fee	625.00	For offerings, sales shares, and transactional submissions: computed product of Total offering times the fee rate (read-only field).
126	Total Offset from Fee Offset Page	1250	Value of the Fee Offset Total from the Fee Offset Information Page (read-only field).
127	Fee due	625.00	Calculated fee due (read-only field).

* Sales shares submission field.

** Transactional submission field.

Notes:

1. When you prepare submission types PREM14A, PREM14C, PRER14A, PRER14C, SC 13E1, SC 13E1/A, SC 13E3, SC 13E3/A, SC13E4F, SC13E4F/A, SC14D1F, SC14D1F/A, SC TO-I, SC TO-I/A, SC TO-T, and SC TO-T/A, enter the transactional amount (i.e., the amount on which the filing fee is based pursuant to Exchange Act Rule 0-11) in the Fee Basis field. When submitting submission types PREM14A and PREM14C, use the Fee Basis field in the same manner, unless the filing fee is not based upon the amount of the transaction because it is for the sole purpose of

changing your address (Exchange Rule Act 0-11(c)(1)(ii) or because the filer is an investment company). In this case, you should not enter an amount in the Fee Basis field. When submitting submission types SC 13E3, SC TO-I, SC TO-T, SC13E4F, or SC14D1F a positive Fee Basis must be provided. For other submission types, the Fee Basis field can be a positive number or zero only.

2. When you submit an amendment under Rule 24F-2 under the Investment Company Act of 1940 to report a change in the total offering amount (submission type 24F-2NT/A), you should report only incremental INCREASES in SALE PROCEEDS or REDEEMED VALUE. These values can only be a positive number or zero. Report negative values as zero. For 24F-2NT, the value for Sale Proceeds is the value reported in Form 24F-2, Item 5(i).
3. When you amend a Securities Act registration statement to report a change in the Offering Amount field, you should report only incremental additions to the offering amount as the value(s) for the Amount Being Registered and Proposed Maximum Offering Price per Unit fields or the Proposed Maximum Aggregate Offering Price field.

The calculation of fees in EDGARLink Online occurs whenever the value of a fee-related field changes. The fee related fields are located on the Fee Offset Information page and the Offerings & Fees page. The filer entered fields used in calculating a fee are the Amount field(s) (Fee Offset Information page) and the Amount Being Registered, the Proposed Maximum Offering Price per Unit and the Proposed Maximum Aggregate Offering Price fields, Sale Proceeds and Redeemed Value or Fee Basis (Offerings & Fees page).

On the Fee Offset Information page, the read-only Fee Offset Total field contains the sum of the Amount field(s) in each offset row. This value is updated whenever an Amount field value is changed for one or more fee offsets.

On the Offerings & Fees page the read-only Total Offering field contains the sum of the Proposed Maximum Aggregate Price field(s) in each Offering row. The Fee Rate and Fee Rate as of Date fields are read-only fields displaying the latest fee information for Offerings. The Total Fee field (read-only) is the product of the Total Offering and Fee Rate fields, the sum of the Shares Information fees or the product of the Fee Basis and Fee Rate fields. The Fee Offset Total field from Fee Offset Information page (read-only) displays the total offset value. The Fee Due field is the calculated fee for this submission.

7.3.9.2 Filing Fees Exhibit

In addition to entering fee data on the Offerings & Fees page, filers are required to attach a Filing Fee exhibit in official HTML or ASCII format to the 72 fee bearing submission form types where fee header information is required (an unofficial PDF of this exhibit is optional):

- EX-FILING FEES

An error message will be displayed upon submission, if the EX-FILING FEES document is not attached to the fee bearing submission when required.



Figure 7-26: Error Message when EX-FILING FEES document is not attached

Note: An exception to this is when a filer submits an S-1 filer-constructed submission and the primary Filer CIK has an 811- reporting file number. In this case, the filer can choose to optionally provide the filing fee exhibit.

Alternatively, filers are given the option to attach the Filing Fee exhibit to form types where fee header data is optional (for example, amendment filings and 424B1, 424B2, 424B3, 424B4, 424B5, 424B7, 424B8, and 424H). Filers will need to either select a Yes or No radio button as a response to the "Is Fee Table included?" question. If the 'Yes' radio button is selected, filers must attach the fee exhibit to the filing. If the fee exhibit is not attached to the filing, then an error message will be displayed on the user interface.

Note: On POSASR and N-2 POSASR submission form types, fee header data is not required when a filer responds "No" to the "Is Fee Table included?" question.



Figure 7-27: Main Page, "Is Fee Table included?"

EDGAR will suspend filer-constructed submissions for those form types where the fee header data is required but the submission is missing an attached document with the EX-FILING FEES document type.

See Appendix E (Automated Conformance Rules for EDGAR Data Fields) of the "EDGAR Filer Manual, Volume II: EDGAR Filing" for a list of the 72 submission types to which you can attach the filing fee exhibit.

Note: A POS AM submission will only permit a filing fee exhibit if it is submitted via a filer-constructed submission. Filing fee exhibits are not permitted for POS AM submissions when using EDGARLink Online. For further details, please refer to the EDGARLink Online Technical Specification document *https://www.sec.gov/edgar/filer-information/current-edgar-technical-specifications*.

Attaching the HTML or ASCII Filing Fees Exhibit (Unstructured) to an EDGARLink Online submission

To attach the EX-FILING FEES document:

1. Navigate to the "Documents" tab of the EDGARLink Online interface.
2. On the "Documents" tab, click the [Add Document] button to upload the exhibit
3. Select the "EX-FILING FEES" from the Type drop down list.
4. You may provide an optional description for the filing fee exhibit in the Description text box.
5. In addition to uploading the filing fee exhibit in HTML or ASCII format, an unofficial PDF of the exhibit can be attached to the submission as an EX-FILING FEES document.

Note: Inline XBRL Filing Fee Exhibits are not currently permitted.

Please refer to Section 7.3.4.4 (Attaching a Document) for detailed information on uploading document attachments.



Figure 7-28: Attached Documents List Page

7.3.9.3 Fee and Offering Information Page for Form 24F-2 Submissions

Figure 7-29: Non-Itemized Offerings & Fees Page is only for Form 24F-2 submissions and amendments. This figure also illustrates when the “Itemize” check box is not checked as is appropriate for investment companies that do not have series and classes (contracts) or for investment companies that choose not to compute the fee separately for series and classes (contracts). When the Investment Company Type field on the Main Page has a value selected for filers who do not have series or classes (contracts), the “Itemize” check box cannot be selected unless the Investment Company Type is N-2.

Investment Company Type N-2 filers are permitted to select the "Itemize" check box and itemize information by share class.



Figure 7-29: Non-Itemized Offerings & Fees Page

To add Sale Proceeds and Redeemed Value fields for each series or class (contract), click the "Itemize" check box. To add another set of values, click the [Add Another Line] button. To delete a set of values, click the [Delete Line] button. Figure 7-30: Itemization of Fee Data by Series/Class (Contract) shows the "Itemize" check box as selected. When the Filer Investment Company Type is Form N-1A or Form N-3, a Series/Class (Contract) ID can be provided in the Series/Class (Contract) ID field that is displayed. When the Filer Investment Company Type is Form N-2 filer, the Series/Class (Contract) ID field remains disabled even when the "Itemize" check box is selected. If the filer indicates that they are a Form N-4 or Form N-6 filer, a Class (Contract) ID field is displayed. Series IDs or Class (Contract) IDs used in the Itemization section must also be reported on the Series/Classes (Contracts) Information Page.

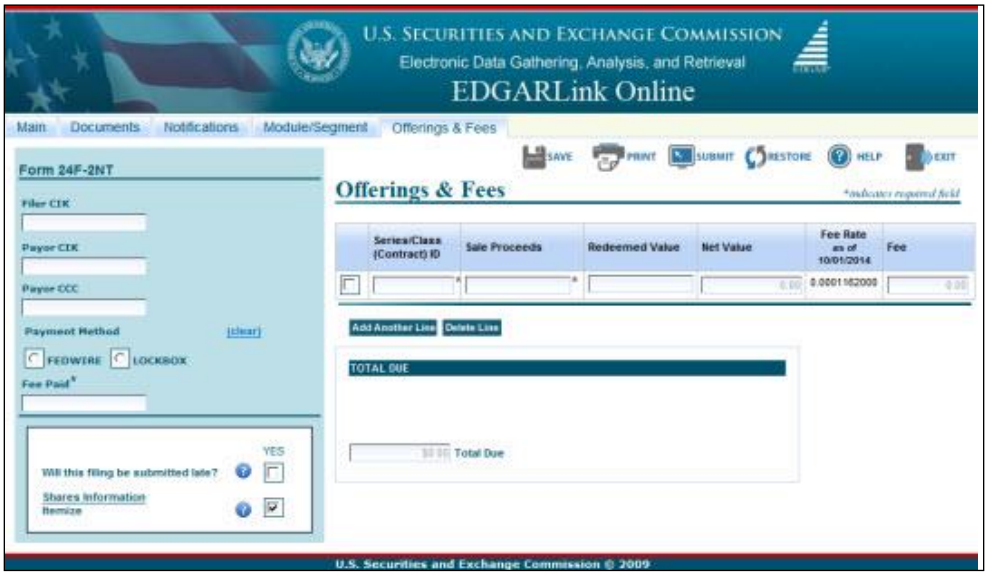


Figure 7-30: Itemization of Fee Data by Series/Class (Contract)

Note: Amendments under Rule 24F-2 should be used to report a change in the total offering amount on Submission type 24F-2NT/A. This means that the filer should report only incremental CHANGES in Sale Proceeds or Redeemed Value. Values in the submission can only be positive numbers or zero. If by reporting only the incremental values, the calculation results in an incorrect incremental net value, then the filer should consult with the Division of Investment Management before completing this form. For 24F-2NT, the value for Sale Proceeds is the value reported in Form 24F-2, Item 5(i).

For example if a filer reported $2,000,000 in Sales Proceeds on the original 24F-2NT and $100,000 in Redeemed Value, then the Net Value would be $1, 900,000. If actual sale proceeds were $2,300,000, then the filer should enter the difference or $300,000 into the sale proceeds field for the amendment filing. This would result in an additional fee.

7.3.9.4 Fee and Offering Information Page for Form 424I Submissions

Filers that registered an offering of Exchange-Traded Vehicle Securities and previously selected "Indeterminate" as the Type of Payment value on Form S-1, F-1, S-3 or F-3 must pay the fee for such an offering on an annual net basis by submitting the submission form type 424I. Based on the Filer CIK entered on the Main tab, the "Fiscal Year End" will be populated as shown below in the MM/DD format (for example 12/31). If the filing is submitted late (more than 90 days after the end of the fiscal year), the "Number of Days Late" field will be automatically calculated based on combined "Fiscal Year End" and "Fiscal Year" values.

If the populated "Fiscal Year End" is incorrect, click the link (Changes to company information may be made here) to change your company data before proceeding further.



Figure 7-31 Transactional Submission Offerings & Fees Page

7.3.9.5 Offerings & Fees Page for Transactional Submissions

Figure 7-32: Transactional Submission Offerings & Fees Page is only for transactional submissions.



Figure 7-32: Transactional Submission Offerings & Fees Page

7.3.10 Combining Form Types in a Single Submission

7.3.10.1 Multi-Form Type Registration Statements

A registration statement can be made for more than one entity. Sometimes these entities are required by rule to file different form types. In a few circumstances it is permitted to fulfill both filing obligations in a single submission on behalf of the multiple registrants, but for the form types listed below only:

When the submission type is:	Then the Form-Type can only be used to refer to:
S-1	S-1 or S-3
S-3	S-3 or S-1
S-1/A	S-1/A or S-3/A
S-3/A	S-3/A or S-1/A
S-1MEF	S-1MEF or S-3MEF
S-3MEF	S-3MEF or S-1MEF

The submission type is listed in the first column. For each registrant, along with their CCC, you will also be required to specify the form type that can only be the values listed in the second column. EDGARLink Online will only permit the correct combinations of the submission types and form types. An example of an incomplete form type showing the S-1 and S-3 combination is shown in Figure 7-33: Combination Registration Statement.



Figure 7-33: Combination Registration Statement

7.3.10.2 Combining Selected Williams Act Filings into a Single Submission

EDGAR can process the following submission type combinations in a single submission only when the combined filings are paired in any of the specified combinations:

- SC TO-I and a SC 13D/A or a SC 13E3 or a SC 13E3/A
- SC TO-I/A and a SC 13D/A or a SC 13E3 or a SC 13E3/A
- SC TO-T and a SC 13D/A or a SC 13E3 or a SC 13E3/A
- SC TO-T/A and a SC 13D/A or a SC 13E3 or a SC 13E3/A

In this case the filing can be for a group. Identify only one filer in the Filer field. List the other members of the group (or the other joint filers) under the Group Members field by name (no CIKs are necessary). See Figure 7-34: Combination Williams Act Submission.



Figure 7-34: Combination Williams Act Submission

When you are submitting one of the above combinations, the Submission Type should be SC TO-I, SC TO-I/A, SC TO-T, or SC TO-T/A. The Type field on the Attached Documents List Page must match the Submission Type field. See Figure 7-35: Setting the Correct Document Type.



Figure 7-3527: Setting the Correct Document Type

When you make a combination filing, EDGARLink Online automatically counts the number of documents and places the correct submission type names in your submission.

7.3.10.3 Form 8-K Combined Submissions

Form 8-K and its variants (8-K/A, 8-K12G3, 8-K12G3/A, 8-K15D5, 8-K15D5/A, 8-K12B, 8-K12B /A) are used to report specific reportable events usually within four days of occurrence.

The list of reportable events is specified in Appendix E (Table E-1: Form 8-K Item Numbers for Reportable Events), which also lists an Item Number to be used for each reportable event. Up to twenty items may be specified on a single EDGARLink Online Form 8-K submission. A Period field is provided for the applicable report date for all the items specified on a single Form 8-K. Items with a different report Period must be submitted on separate Form 8-K submissions.

For certain reportable events (Items), the Form 8-K filing may be used to simultaneously satisfy the filing obligations of Rules 425, 14a-12, 14d-2(b), or 13e-4(c). The EDGARLink Online 8-K submission has a field, Item Submission Type, which appears after certain 8-K Items (1.01, 1.02, 2.01, 5.01, or 8.01) have been selected, to optionally allow the filer to select another submission type to simultaneously satisfy a second filing requirement with the single Form 8-K combined submission. The selectable values for Item Submission Type are: 425, DEFA14A, DFAN14A, SC TO-C. The Item Submission Type allowed with each Item type is shown in Table 7-8. Allowable Set of Item Submission Type Values Based on Items Selected. After the second submission type is selected, if necessary for subject company filings, additional fields will appear on the EDGARLink Online submission to collect more information for the second submission.

When the subject company is an Investment Company with series and classes (contracts) and the required submission is a 425, DEFA14A, or DFAN14A, file the submissions separately instead of using the Form 8-K Combined Submissions.

When the Form 8-K is submitted to EDGAR, if it contains a value for Item Submission Type, EDGAR will treat it as two submissions. The filer will receive two notification messages, each with its own unique accession number: one for the 8-K and another one for the second submission. If an error is detected in either submission, the filer will receive two notification messages of suspended filings, one for each submission, and neither submission is accepted.

Table 7-8: Allowable Set of Item Submission Type Values Based on Items Selected

Items	425	DEFA14A	DFAN14A	SC TO-C
1.01	X	X	X	X
1.02	X	X	X	X
2.01	X			
5.01	X			X
8.01	X	X	X	X

7.3.10.4 Form 10-D/ABS-EE Combined Submissions

Forms 10-D and 10-D/A allow filers the option to concurrently file an ABS-EE or ABS-EE/A in a combined submission. In the combined submission, the Forms 10-D and 10-D/A would contain

hyperlinks to the Forms ABS-EE and ABS-EE/A exhibits that are incorporated by reference into submission form type 10-D. You are still able to file the 10-D and ABS-EE submission form types as separate submissions; filing a combined submission is optional.

On the Main page of the 10-D and 10-D/A submission form types, there is a required field ("Is this a Combined 10-D/ABS-EE filing?" for submission form type 10-D, and "Amending a previously filed Combined 10-D/ABS-EE filing?" for submission form type 10-D/A). If you select "Yes", then the following ABS-EE fields will appear on the screen:

- ABS-EE Start Period (required)
- ABS-EE End Period (required)
- ABS-EE File Number (required)
- ABS-EE Co-Reg CIK (optional)
- ABS-EE Co-Reg CCC (optional)
- ABS-EE Co-Reg File Number (optional)
- ABS-EE Accession Number (required; appears only for the ABS-EE portion of a combined 10-D/A and ABS-EE/A submission, which is different from the accession number for the 10-D portion)

If amending a Combined 10-D/ABS-EE submission for a CIK during the same period, you have the option to either submit a Combined 10-D/ABS-EE or submit a Form 10-D/A and Form ABS-EE/A separately itself instead of a Combined 10-D/ABS-EE submission. However, if the initial submissions were separate Form 10-D and Form ABS-EE submissions, then a subsequent amendment of those filings for the same period cannot be a Combined 10-D/ABS-EE submission.

Please note that the co-registrants for the Form 10-D can be different from the co-registrants listed for the Form ABS-EE in a single submission, but that the primary filer for the Form 10-D must be the same as the primary filer for the Form ABS-EE.

Note: The "Period" field for the 10-D and 10-D/A submission form types is not available for a Combined 10-D/ABS-EE. Instead, the value provided for the "ABS-EE End Period" field is shared across both the 10-D and the ABS-EE submissions.

A separate 10-D submission does not allow a future value for the "Period" field. However, in a Combined 10-D/ABS-EE filing (including amendments), you can provide a future value for the "ABS-EE End Period" and this value is shared across both the 10-D and the ABS- EE in a combined submission.

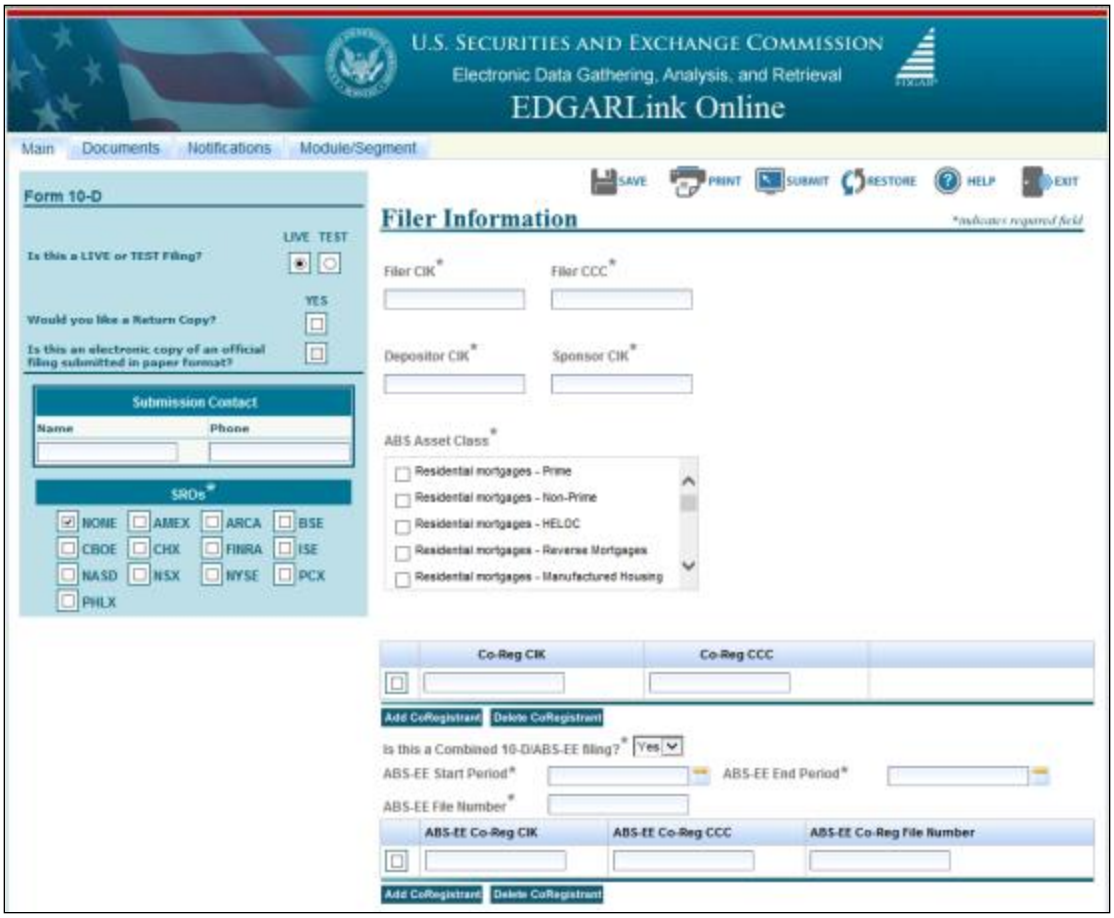


Figure 7-36: Main Page, Combined 10-D and ABS-EE Filing

On the Attached Documents List page of the 10-D and the 10-D/A submission, if you indicate that the filing is a Combined 10-D/ABS-EE submission, you must indicate whether an attached document is associated with the primary form documents (10-D or 10-D/A) or the secondary documents (ABS-EE or ABS-EE/A) using the "Related Form" field. The answer to this question will then determine the types of attachments that can be associated with the selected form type. In a Combined 10-D/ABS-EE submission, you must provide the EX-102 exhibit, and may provide an EX-103 exhibit as part of the ABS-EE portion of a combined submission. This will hold true for their respective amendments.

The maximum submission size limit for a Combined 10-D/ABS-EE is 800 MB (200 MB for a 10-D submission, and 600 MB for an ABS-EE submission). The submission size restriction also holds true for amendments.



Figure 7-37: Attached Documents List Page, Combined 10-D and ABS-EE Filing

If an error is detected in either the Form 10-D part or Form ABS-EE part of the combined submission, the filer will receive up to two notification messages, one for each part of the combined submission that is suspended, and the entire combined submission will be rejected.

7.3.11 Module and Segment Submissions

Once you have created your module or segment document, you are ready to prepare it for submission to EDGAR. Use the Module/Segment submission (Submission Template 5) that is available on the EDGARLink Online Submission Type Selection Page of the EDGAR Filing Website:

1. Log in to EDGAR.
2. Click 'EDGARLink Online Form Submission' from the menu. EDGARLink Online Submission Type Selection Page appears.
3. Scroll down the page to Template 5. Click either 'Module' or 'Segment'.
4. Open the submission and enter your filer information in the appropriate fields:
    - Filer CIK
    - Filer CCC



Figure 7-38: Module/Segment Page

When you are ready to attach your module or segment to the submission:

1. From the Module/Segment Main page, click the Documents tab. The Attached Module or Attached Segment List page appears.
2. Click the [Add Document] button and the Attachment Selection and Upload window appears, Figure 7-10: Attachment Selection and Upload Window. Attach the module(s) or segment(s) one at a time, as described in Section 7.3.4.4, "Attaching a Document."
3. Once your module or segment document(s) are attached, enter the module or segment reference name, a description of the document, and select the type of document you are attaching. If you want the module or segment validated, select the corresponding module or segment check box and click the [Doc Validation] button.
4. If you are submitting a segment, you will need to enter the Master Segment CIK in the Master Seg CIK field.

Both Type 1 and 2 modules and segments are stored on EDGAR as documents and are incorporated in your submission when your submission is processed. Where the modules or segments appear in your submission document depends upon where you reference the module or segment:

- Type 1 module or segment is not a complete document and is referenced within a submission document text.
- Type 2 module or segment is one complete document and is included in your submission.

7.3.11.1 Testing Module and Segment Submissions

The EDGAR system validates modules/segments at the time you submit them. If a module/segment contains errors, EDGAR will report those errors to you and/or your filing agent. Module and segment submissions that contain errors will be suspended and will not be placed in the non-public storage area.

There are two ways to test your module and segment documents to be sure that all documents will be accepted by EDGAR. One way is to send in a test module/segment submission. If you activate the "TEST" radio button on the Main page (Figure 7-38: Module/Segment Main Page), EDGAR will check the module/segment submission for errors during processing, but will not store it (i.e., test modules/segments are not stored for referencing in subsequent submissions). You will receive via e-mail the results of your submission and, if needed, can make corrections to the module and segment documents before they are submitted as live.

A much better way to validate your documents is to use EDGARLink Online to make the check prior to submission. Select the check box for the document you want to validate in the Attach Segment List Page, and click the [Doc Validation] button. The validation results appear on the Attached Document List page in the Errors field for each validated document. See Section 7.4, "Validating Your Submission," for complete details.



Figure 7-39: Attach Segment List Page

7.3.12 Correspondence Submissions and Documents

You may submit a correspondence document (CORRESP) on the Attached Documents List page, or as a separate correspondence submission to EDGAR. EDGAR does not immediately disseminate correspondence documents and submissions to the public, but they do become a part of our records. 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."

To create a correspondence document, use a word processing application that supports ASCII or HTML. Attach it to the submission using the Attached Documents List page. You may also include a PDF copy in a correspondence document.

7.3.13 Bulk Filing

In EDGARLink Online you can attach multiple submissions (more than 1) in a submission called Bulk Filing:

1. Log in to EDGAR Filing Website.
2. Click 'EDGARLink Online Form Submission'.

3. Scroll down to Submission Template 6, Bulk Submission.
4. Click 'Bulk'. Bulk Submission main page appears.



Figure 7-40: Bulk Submission Main Page

5. Click the [Add Submission] button. The Attachment Selection and Upload window appears.
6. Click the [Browse] button. The Choose File window appears.
7. Select the location of the submissions using the Look in: field.
8. Select the submission by clicking on it and clicking the [Open] button.

Repeat steps 7-8 for all the submissions you are attaching.

The files you attached are listed on the Bulk Filing List page. Enter a description for each of the files listed.

- You can remove a file by clicking the [Delete Submission] button; see Section 7.3.4.9, "Removing a Document."
- You can move the submissions up or down in the Bulk Filing List page by selecting the check box next to the File Name field for the submission file you want to move and clicking the [Move Sub Down] or [Move Sub Up] button; see Section 7.3.4.7, "Organizing Documents."

If you have many bulk filings, you may want to use a unique name so you can reuse the blank Bulk Filing template.

A Bulk Filing allows for .xml and .eis file-type attachments. The size of a Bulk Filing cannot exceed the 200 MB submission file limitation after decompression.

You can file ABS-EE and ABS-EE/A submissions as Bulk Filings, as long as they do not exceed the total 200 MB file size limitation after decompression.

Transmit the Bulk Filing using the 'Transmit Bulk Filing' link on the EDGAR Filing Website. See Section 7.6.3, "Transmitting Bulk Filings."

7.3.14 CERT Submissions

National Securities Exchanges file the CERT submission form type to list securities on the Exchange.

As part of the filing, an Exchange must attach the primary document "CERT" only in PDF format. A filing agent cannot file this form on behalf of an Exchange. If a non-Exchange CIK attempts to complete a CERT submission, the EDGAR system will disable the fields on the Main page and prevent that filer from completing the CERT submission.



Figure 7-41: CERT Submission Error

7.4 Validating Your Submission

EDGARLink Online validates your submission in three ways:

- Field Validation
- Document Validation
- Submission Validation

After successful validation of your submission, EDGAR should not encounter any errors within the submission itself. However, EDGAR can validate only information outside the submission such as the CIK/CCC combinations, referenced file numbers, or module/segment references after the filing is transmitted.

7.4.1 Field Validation

In this manual, the term "value" refers to the information that you need to supply. When EDGAR encounters a field, it determines if you have supplied the required information. In some cases, no value is required; however, in most cases, values are required.

For EDGAR to process values, you must enter them in a specified format. For example, when the Submission Contact Phone field is used, the value should contain at least ten digits (e.g., 123-456-7890). EDGARLink Online automatically converts the Period field to the correct EDGAR mm-dd-yyyy format.

7.4.1.1 Limits on Length of Field Values

EDGAR is programmed to verify if there are a specified number of characters for each value. This specified number of characters is the field length. For example:

The CIK field has a field length of up to ten (10) digits, 1234567890.

In EDGARLink Online, the Main page field values will not allow you to exceed the specified number of characters. In some cases, as in CIK, EDGARLink Online inserts leading zeros before your inputs if the value is less than the field length.

EDGARLink Online automatically checks the validity of your information when you enter it in each field. For instance, if you enter your CCC and forget to enter a special character, a “red x” icon is displayed next to the field name, and a help message appears describing the type of information that belongs in the field. After you correct the field value, you must click in another field to make the “red icon” disappear.

7.4.2 Document Validation

When you have entered values in the required and optional fields on the Main, Attached Documents List, Attached Module or Segment, and Notification Information pages, your submission will be ready to validate.

EDGARLink Online checks submission documents via the Attached Documents Information page. Validation ensures that your internal document tags match and that you have entered the correct values for the tags. Your document is also checked for non-ASCII characters and for correct line lengths.

Before you transmit your submission, you should validate your documents:

1. Attach your submission document(s) as described above.
2. Select the check box for each document you want to validate.
3. Click the [Doc Validation] button.

Figure 7-42: Attached Document Validation shows the document Test text.txt and the [Doc Validation] button.



Figure 7-42: Attached Document Validation

After you click the [Doc Validation] button, EDGARLink Online will pre-process your documents using the EDGAR document rules, allowing you to check your documents before they are processed. If you encounter any errors in your documents, the Errors field on the Attached Documents List page lists the number of errors in your document. To view the errors, click the value under the Errors field. The error View window will appear on your screen. The window is illustrated in Figure 7-43: Document Validation. In this illustration, the document specimen.htm has been chosen and the document validation window outlines the errors in this document.

7.4.2.1 Correcting Submission Documents

EDGARLink Online allows you to correct your submission documents before you transmit your submission to EDGAR. When you run the Document Validation, the number of errors is displayed in the Errors field on the Attached Documents List page. To see a detailed list of document errors, click the value under the Errors field for the document that contains errors; the document name appears in the top pane of this window. You can correct your document using the tool that you used to create your document.



Figure 7-43: Document Validation Window

7.4.3 Submission Validation

After you have completed your submission, attached and validated the individual submission documents, and referenced any modules or segments, you are ready to validate your submission in its entirety:

1. From your open submission, click the [Submit] button.



Figure 7-44: Submission Validation Results Window

EDGARLink Online processes your submission using the same rules that EDGAR does. After validating your submission, EDGARLink Online displays submission and document errors under "Submission Errors" in the upper block of the screen. The list of the error messages will be shown in red under "Submission Errors" and can be viewed regardless of the tab you are on. In addition, a "red x" icon will be displayed next to the field names to indicate which fields contain invalid information. You must correct the errors for each field. To see a detailed list of document errors, click the Documents tab. Select the check box for the document listed under File Name and click the [Doc Validation] button. When you run the Document Validation, the number of errors is displayed in the Errors field on the Attached Documents List page. Click the value in the Errors field for the document that contains errors. Figure 7-44: Submission Validation Results Window appears. After correcting those errors, you should click the [SUBMIT] button again.

7.4.4 Editing Your Submission

When you run the validation, the errors you have may be of two kinds: errors in the submission itself or errors in the submission document(s). For a list of errors, see APPENDIX A, "Messages Reported By EDGAR." To correct errors in your submission:

1. Correct any errors listed in the upper block of the screen under the submission Errors heading by editing the text in the field.
2. Save your submission and validate it again.

If there are errors in your attached document, select the check box for the document listed under File Name and click the [Doc Validation] button. When you run the Document Validation, the number of errors is displayed in the Errors field on the Attached Documents List page. You can

correct your document using the tool that you used to create it, see Section 7.4.2.1, "Correcting Submission Documents."

7.4.5 Submission Errors

Errors in your submission might consist of blank required fields or invalid text within fields. When EDGARLink Online reports your errors, you can open the EDGARLink Online page with the error, and correct the entry. A list of fields and sample entries is listed in APPENDIX C.

7.4.6 Document Errors

Errors in your document might consist of improper Table tags. To correct any errors in your document, open your original document (e.g., word processor), correct the errors, save the document in the appropriate format (ASCII or HTML), and re-attach the document in your submission. These processes are detailed in Section 7.3.4.6, "Organizing Documents."

7.5 Saving Your Submission

EDGARLink Online lets you save a partially or fully completed online submission on your computer. The [SAVE] button saves the current submission you have open. If you click the [SAVE] button your submission fields and attached documents are saved into one file. (Refer to Section 2.3.3 for details on how to set up the Google Chrome browser's save/download preferences.)

EDGARLink Online will put an .eis extension by default when you save your submission. You can name your submission with a description name so that you can refer to your copy as needed. EDGARLink Online defaults the file name to the name of the submission. Once saved, you will have the option of retrieving the online submission from the Main page of the same blank submission using the [RESTORE] button. Please note that any tampering with the saved file may result in its corruption and render it unusable.

7.6 Transmissions to EDGAR

All the EDGARLink Online submissions discussed in this chapter can be prepared and submitted to EDGAR using the Internet.

7.6.1 Transmitting Single Submissions

When your submission has been compiled and validated, you can transmit your submission. This process instructs you how to transmit a LIVE filing:

1. Click the [SUBMIT] button on the open submission. The Confirmation page appears.
2. Click the [Transmit LIVE Submission] button.

Once you click this button, EDGAR will transmit your submission and you will see an indicator of the submission progress.



Figure 7-45: Transmit Live Submission Page

The Transmit Single LIVE Submission page appears with a warning stating that any information contained in the LIVE submission is subject to be disseminated immediately.

Note: If you do not want to transmit a LIVE submission, click the [Cancel] button on the Confirmation window.

7.6.1.1 Transmission Status

An accession number appears on the Acknowledgment page. This does not mean your submission has been accepted. It means your submission has been transmitted. You can find out the status of your submission one of two ways:

- Through e-mail
- By performing a Submission query on the EDGAR Filing Website. For more information on Submission queries, see Section 10.5, "Submission Information."

7.6.2 Transmitting Modules and Segments

Transmitting modules and segments to EDGAR uses the same process as transmitting submissions. This procedure assumes that you have created your Type 1 or Type 2 module or segment document and compiled it using the Module/Segment submission. If you need further assistance please contact our Filer Support Staff at (202) 551-8900.

7.6.3 Transmitting Bulk Filings

After you have created a Bulk Filing, see Section 7.3.13, "Bulk Filing." You can transmit the bulk filing via the EDGAR Filing Website.

1. Click the LIVE or TEST radio button on the Bulk Submission page.
2. Click the [Submit] button. The Confirmation page appears.
3. Click the [Transmit LIVE Submission or Transmit TEST Submission] button.

Once you click this button, EDGAR will transmit your submission and you will see an indicator of the submission progress.

The Transmit Bulk LIVE Submission page appears with a warning announcing that any information contained in a live submission is subject to be disseminated immediately.

Note: If you do not want to transmit a live submission, click the [Cancel] button on the

Confirmation window.

7.6.4 Test Submissions

Test submissions allow you to transmit a submission in a test mode. The filing will be processed in a similar manner as live filings EXCEPT:

- It will not be disseminated
- Modules and segments will not be stored
- Some items may not be checked
- There are no fees; however, EDGAR warns you if you have insufficient funds in your account
- You can designate test filings, single or bulk, in the following ways:
- Activate the "TEST" radio button on the Main page of your submission before transmitting your submission
- Transmit a bulk filing, as a test filing, by clicking the [TRANSMIT TEST] button.

7.7 Disseminating Draft Submissions

Filers can disseminate previously accepted draft registration statements and draft offering statements that are yet to be disseminated to the public.

7.7.1 Disseminating Draft Registration Statements

The Disseminate Draft Registration Statement page is shown below (Figure 7-46) and it lists the DRS and DRS/A submissions that are available for dissemination for the filer entered CIK. You can use the Accession numbers displayed on this page to help you identify a previously submitted DRS or DRS/A submission. These draft registration statements can be disseminated to the public using the [Disseminate] button. Once a draft registration statement is disseminated, the company information is also made public for the companies who created their access codes to submit draft registrations.

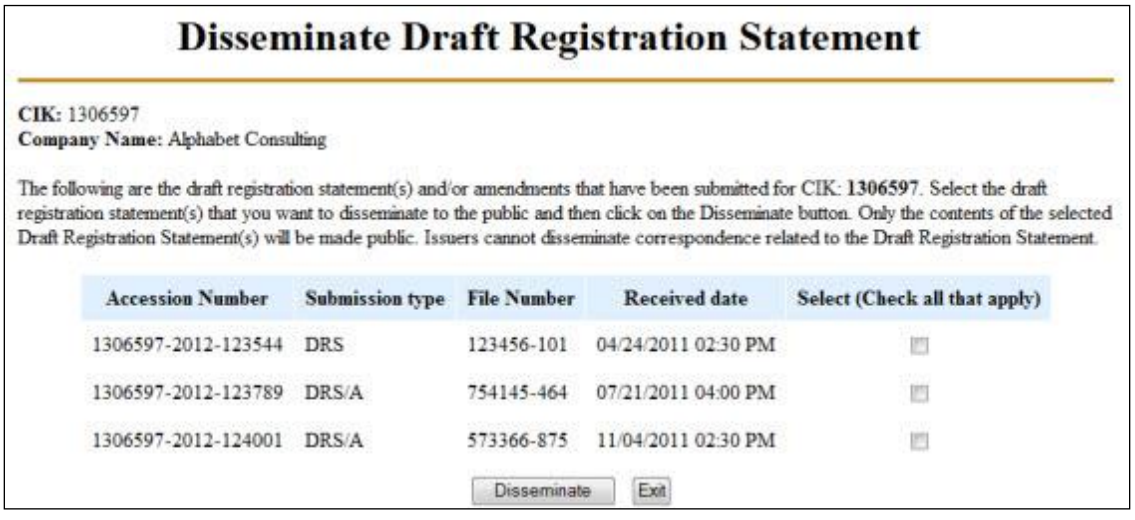


Figure 7-46: Disseminate Draft Registration Statement

Follow the steps given to disseminate a draft registration statement to the public:

1. Click the 'Draft Reg. Statement' link on the EDGAR menu.

   The Draft Registration Statements page displays.
2. Click the 'Disseminate Draft Registration Statement' link on the Draft Registration Statements page.

   The Disseminate Draft Reg. Statement page displays.
3. Enter your CIK in the CIK field.
4. Enter your CCC in the CCC field.
5. Click [Continue].

   The Disseminate Draft Registration Statement page displays a list of previously accepted draft registration statements and amendments for the CIK entered by the filer, which are yet to be disseminated. The page also displays the Accession Number, File Number, and the Received Date for each draft registration statement or amendment.
6. Select the check box corresponding to the DRS or DRS/A submission that you want to disseminate and click [Disseminate].

   A Warning/Confirmation page prompts you for confirmation.
7. Click [Disseminate] to disseminate the selected DRS or DRS/A submission. EDGAR disseminates the primary official document (in HTML or ASCII format) along with any Exhibits or graphic files. Note that EU-1 and COVER documents will not be disseminated for DRS or DRS/A submission.
8. If you do not want to disseminate the draft registration statement, click [Cancel] to return to the Disseminate Draft Registration Statement page.

7.7.2 Disseminating Draft Offering Statements

The Disseminate Draft Offering Statement page is shown below (Figure 7-47) and it lists the DOS and DOS/A submissions that are available for dissemination for the filer entered CIK.



Figure 7-47: Disseminate Draft Offering Statement

Follow these steps to disseminate a draft offering statement to the public:

1. Click the 'Draft Offering Statement' link on the EDGAR menu to access the File Regulation A Forms page. Alternatively, you can click the 'Regulation A' link on the EDGAR menu or the 'REG A' link on the EDGARLink Online Submission Type Selection page to access the File Regulation A Forms page.
2. Click the 'Disseminate Draft Offering Statement' link to access the Disseminate Draft Offering Statement page.
3. Enter the CIK and CCC in the appropriate fields and click [Continue].

   The Disseminate Draft Offering Statement page displays a list of previously accepted draft offering statements and amendments for the CIK entered by the filer, which are yet to be disseminated. The page also displays the Accession Number, File Number, and the Received Date for each draft offering statement or amendment.
4. Select the check box corresponding to the DOS or DOS/A submission that you want to disseminate and click [Disseminate]. You may select more than one submission at a time.

   A Warning/Confirmation page prompts you for confirmation.
5. Click [Disseminate] on the Warning/Confirmation page to confirm and disseminate the selected DOS and DOS/A submissions. If you do not want to disseminate the draft offering statement, click [Cancel] to return to the Disseminate Draft Offering Statement page.
6. Click the [Exit] button to return to the File Regulation A Forms page.

7.8 EDGAR Filing Website Help

When you are on the EDGAR Filing Website and are using the Internet, there are links that provide assistance:

- General Help
- SEC Rulemaking
- Fee Information
- Company Search

7.8.1 EDGARLink Online Help

When you are using EDGARLink Online, there are two types of help available:

- Field-Level Help
- EDGAR Help

Both of these assist you in creating a submission.

Help text will be available for most fields by placing your mouse over the field labels. You can access EDGAR Help by clicking the [HELP] button at the top of each form in EDGARLink Online.

7.9 Common Problems

Problem	Description
Incorrect security codes	Be careful when you enter security codes such as the CCC. It is important that we ensure that others do not file for you. We will suspend filings from any filer using an incorrect code.
Incorrect file numbers	If you are required to specify a file number with your filing, EDGAR will check that the file number is assigned to that particular CIK. If it is not, your filing may either be suspended or blocked. In other cases, your reporting file number must be appropriate for the filing you submit. These are all values that you can validate.
Incorrect filer data	Some of the data you maintain about your company on our system is used in validating your filings. For example, if you are an individual filer, we do not expect you to submit registration statements. Training agents cannot submit live filings, etc.
Incorrect Dates	EDGAR performs a number of validations on dates. For example, if a filing requires you indicate a period date, then a future date may not be accepted. These types of errors can easily be avoided by validating your filing. Missing information: Filers who do not validate their filings may omit an essential element of information. If essential data elements are missing, the filing will be suspended.
Duplicate filing	If the form type can only be submitted a single time for the same period, the second filing may be suspended.
Incorrect IRS Number	If you are required to submit an IRS number with a filing, your filing may be suspended if it does not match the IRS number of record on our database.

8. PREPARING AND TRANSMITTING ONLINE SUBMISSIONS

This chapter discusses the process of preparing and transmitting online submissions to the EDGAR system. This is done using two separate EDGAR websites:

1. EDGAR Online Forms Website: This website is used for preparing your submission of ownership reports (Forms 3, 3/A, 4, 4/A, 5, and 5/A), Forms 144 and 144/A, and Forms D and D/A.
2. EDGAR Filing Website: This website is used for preparing and submitting the following forms:
    - EDGARLink Online Forms
    - Regulation A Forms
    - Regulation Crowdfunding Forms
    - Form 13H variants (13H, 13H-A, 13H-Q, 13H-I, 13H-T, and 13H-R)
    - Form 13F variants (13F-HR, 13F-HR/A, 13F-NT, 13F-NT/A, 13F-CTR, and 13F-CTR/A)
    - Form ATS-N (ATS-N, ATS-N/MA, ATS-N/UA, ATS-N/CA, ATS-N/OFA, ATS-N-C, and ATS-N-W)
    - Form SDR variants (SDR, SDR/A, SDR-A, and SDR-W)
    - SBS Entity Forms (SBSE, SBSE/A, SBSE-A, SBSE-A/A, SBSE-BD, SBSE-BD/A, SBSE-C, SBSE-W, SBSE-CCO-RPT, and SBSE-CCO-RPT/A)
    - Form X-17A-5 Part III variants (X-17A-5 and X-17A-5/A)
    - Form 17-H variants (17HACON, 17HACON/A, 17HQCON, and 17HQCON/A)
    - Municipal Advisor Forms (MA, MA-A, MA/A, MA-I, MA-I/A, and MA-W)
    - Transfer Agent Forms (TA-1, TA-1/A, TA-2, TA-2/A, and TA-W)
    - Form N-CEN (N-CEN and N-CEN/A)
    - Form 24F-2 (24F-2NT and 24F-2NT/A)

      Note: EDGAR will only accept TEST filings for 24F-2NT and 24F-2NT/A form types from September 20, 2021 to January 31, 2022.
    - Form N-PX, N-PX/A, N-PX CTR, and N-PX CTR/A

The following sections provide detailed information on the use of these websites for filing online submissions.

8.1 EDGAR Online Forms Website – Online Filing Preparation

It is easy to create and submit your filings through the EDGAR Online Forms Website. Submission form types 3, 3/A, 4, 4/A, 5, 5/A, 144, 144/A, D, and D/A are available for online

preparation. The EDGAR Online Forms Website software uses filer-provided information to prepare an XML tagged primary document that can be verified and printed by the filer and then transmitted to EDGAR for processing. Once EDGAR has accepted the submission it will disseminate the header in tagged SGML and the primary document in tagged XML.

Note: Ownership Forms Only: You may create and submit only one form submission at a time. If you are filing on behalf of a company's officers and directors you must create a separate form for EACH officer and director.

8.1.1 Online Forms Data Gathering Model

Online submissions follow a basic model, with some distinctions dependent upon the submission form type being filed.

8.1.1.1 Data Gathering Common to Ownership, Form 144, and Form D

In support of both the filing of ownership reports and Form D, the EDGAR Online Forms Website will:

- Allow you to choose the type of submission to prepare, (i.e., File Ownership Forms, Form 144 or File Form D)
- Allow you to provide general submission information (i.e., contact name, phone number, E-Mail address)
- Allow you to provide additional E-Mail addresses to receive Filer Notification messages
- Allow you to provide all of the necessary information required by the SEC rules on an appropriate data gathering form
- Allow you to provide your signature and signature date
- Allow you to verify the information on the form
- Allow you to review and confirm your information in the context of the form you are filing and then print the submission for your records
- Allow you to transmit the reviewed submission to EDGAR for processing

The following are important notes to consider when preparing a submission using the EDGAR Online Forms Website:

- There is no capability to save work in progress so it is important for you to have all of the information necessary to complete the form before you begin to assemble your submission online.
- You can exit the window at any time to discard your work in progress and start over.
- All filings that you prepare and submit online are considered to be live EDGAR submissions; once you transmit an online prepared submission it will be automatically processed by EDGAR and, if accepted by EDGAR, immediately disseminated to the public.
- The maximum size of your submission must not exceed 200 MB.
- Once you select the [Submit] button, EDGAR will transmit your submission and you will see an indicator of the submission progress.

8.1.1.2 Ownership

In support of filing ownership reports in particular, the EDGAR Online Forms Website will:

- Allow you to select the specific ownership form type that you want to assemble and submit to the SEC, (Forms 3, 3/A, 4, 4/A, 5, and 5/A).
- Allow you to edit reporting owner address on the form where necessary.
- Allow you to upload attachments (i.e., cover letters, exhibits, or correspondence)

8.1.1.3 Form 144

In support of filing Form 144 in particular, the EDGAR Online Forms Website will:

- Allow you to submit a new Form 144 filing or an amendment to a previous Form 144 filing.

8.1.1.4 Form D

In support of filing Form D in particular, the EDGAR Online Forms Website will:

- Allow you to submit a new Form D filing, a new Form D filing using previous electronically filed Form D data or an amendment to a previous Form D filing.

8.1.2 Navigating EDGAR – Logging into EDGAR Online Forms Website

To access any of the EDGAR Online Forms Website functions, you will need to log in to EDGAR Online Forms Website:

1. Connect to the Internet.
2. Go to the EDGAR Online Forms Website Login page.
3. Click in the CIK field and enter your CIK.
4. Press [Tab] and enter your password.

This is your login password, not your CCC, PMAC, or Passphrase. Your password is case-sensitive. See the Notes at the end of this section for more information about passwords.

5. Click the [Login to EDGAR] button. If you are already logged into EDGAR with a concurrent session, a message will appear indicating the number of concurrent session(s).

   See the Notes at the end of this section for more information about possible login errors.
6. The Create Passphrase page appears if your CIK and password are valid and you do not have a passphrase. If your CIK and password are valid and you have a passphrase, the Welcome page appears.



Figure 8-1: The EDGAR Create Passphrase Page

To define a passphrase, type it in the data entry fields provided. (The passphrase will not be revealed as you type.) The passphrase is an important security code; typing it twice ensures that no typographical errors occur during entry.
Enter your existing PMAC (doing so verifies that you have the right to define a passphrase). If you have forgotten your PMAC, contact our Filer Support Staff at (202) 551-8900 for help.
Click the [Create Passphrase] button. If your new passphrase is in the correct format (it must be in the same format as the PMAC) and the PMAC is valid for the CIK, the Create Passphrase Results page is displayed (you will be informed of any errors in the data entered and will be required to fix it before you can proceed).



Figure 8-2: The EDGAR Create Passphrase Results Page

Click the [Continue to EDGAR Welcome] button. The Welcome page appears.

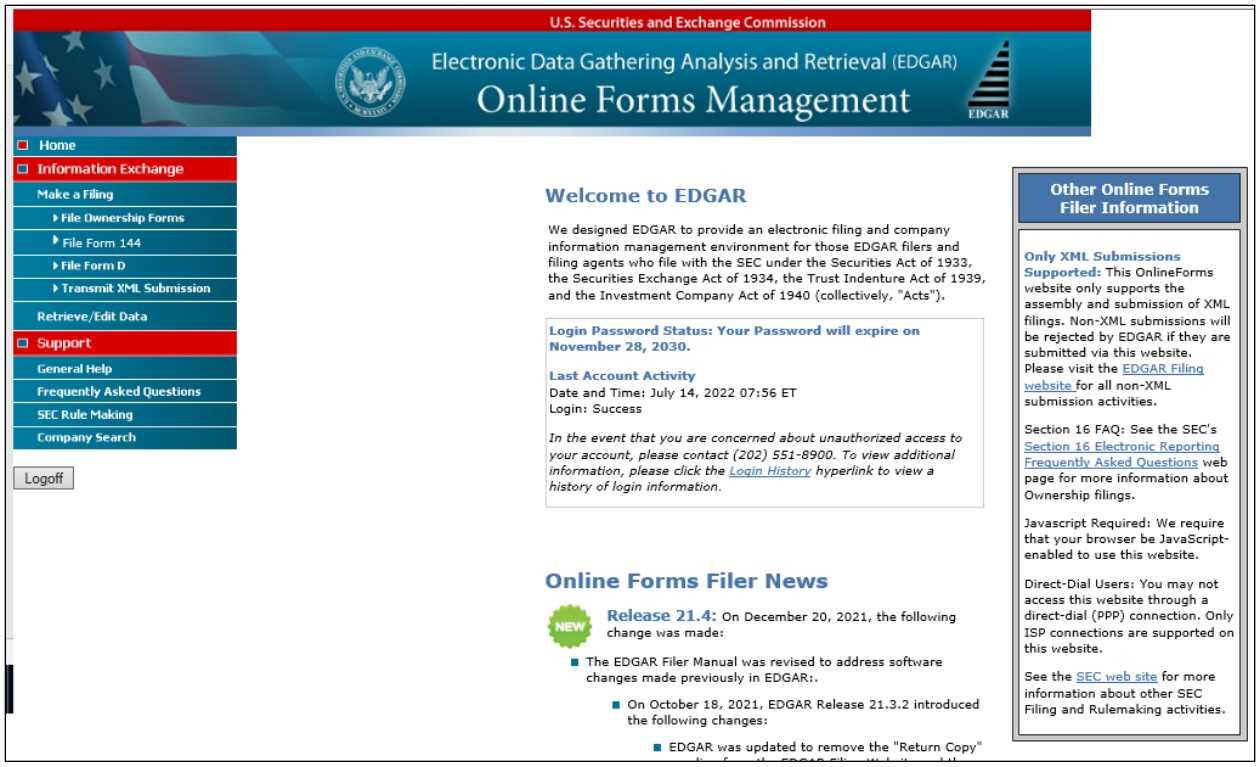


Figure 8-3: The EDGAR Online Forms Website Welcome Page (Top)

Notes:

(1) If you mistype your password, EDGAR considers it an invalid password and access to EDGAR is denied.

(2) If you accidentally mistype the CIK or password, you can press the [Back] button to return to the Login page, and try again.

(3) If your CIK and password do not match those saved in the database, you will see an Invalid Login page. If you find you are getting the Invalid Login page and your CIK and password are entered correctly, please contact our Filer Support staff at (202) 551-8900 for help.

(4) Additional error messages you may see are Password Login Expiration messages. There are two different types of messages: Login Password to Expire Soon or Login Password Expired. If your password expires soon or if your password has expired within the last 10 days, EDGAR allows you to create a new password using your PMAC. For more details, please refer to Volume I. If you have a passphrase, you can get a new set of EDGAR access codes (including a password) using the EDGAR Filer Management Website – even if your password has been expired for more than 10 days. If you need assistance, contact our Filer Support Staff at (202) 551-8900 for help.

(5) Each time you log in to the EDGAR Online Forms Management Website, you will be prompted to update the password to twelve characters if it is still eight characters in length.

(6) The passphrase is a security code that is used to generate EDGAR access codes (See Volume I for more information regarding passphrases.) You must define a passphrase before you can access any of the EDGAR capabilities.

8.1.3 EDGAR Online Forms Menu Options

Once you log in to the Online Forms Website, a menu of options appears on the left-hand side of the browser window. This menu allows you to navigate easily without having to return to a menu page.

- Home
- Information Exchange
- Support

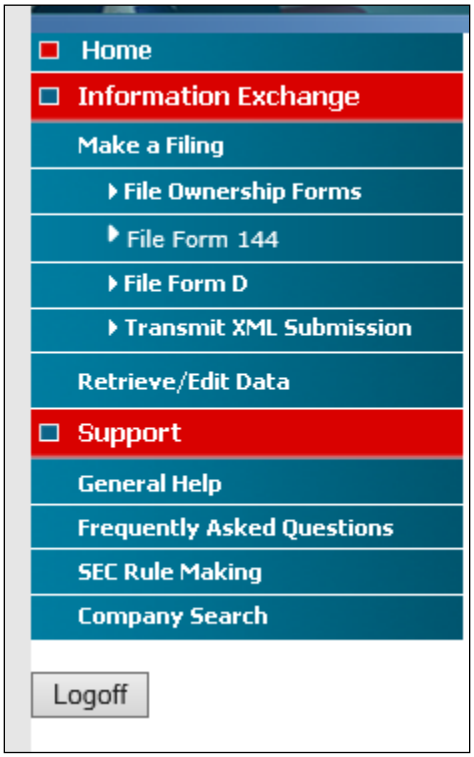


Figure 8-4: EDGAR Menu

Two additional functions will help you use the EDGAR Online Forms Website. The [Logoff] button ends your EDGAR session. Clicking 'Home' brings you to the EDGAR Online Forms Website Welcome page. From this menu you can move back and forth between pages, find news, or get additional assistance.

8.1.3.1 Information Exchange

In the Information Exchange section, there are four main action options:

- Make a Filing
  - File Ownership Forms
  - File Form 144

- File Form D
- Transmit XML Submission

- Retrieve/Edit Data

By clicking the 'File Ownership Forms' link, you can prepare, assemble, validate, and transmit online ownership submissions to EDGAR for processing. For more details, please refer to Section 8.1.4, "Creating an Online Section 16 Ownership Submission."

By clicking the 'File Form 144' link, filers can create, validate and submit Form 144 filings using the Online Forms Website. Once submitted, these Form 144 filings are processed by EDGAR. For more details, please refer to Section 8.1.5, "File Form 144 Submission."

By clicking the 'File Form D' link, filers can create, validate and submit Form D filings using the Online Forms Website. Once submitted, these Form D filings are processed by EDGAR. For more details, please refer to Section 8.1.7, "File Form D Submission."

By clicking the 'Transmit XML Submission' link, you can transmit any filer-constructed submissions to EDGAR for processing. For more details, please refer to Section 9.1, "Filer-Constructed XML Technical Specifications."

By clicking the 'Retrieve/Edit Data' link, you can update company information maintained in EDGAR (e.g., address, contact information, e-mail address), query company or filing information, or change your password or CCC. For more details, please refer to Section 7.1.1.1, "Information Exchange."

8.1.3.2 Support

In the Support section there are four links:

- General Help
- Frequently Asked Questions
- SEC Rule Making
- Company Search

8.1.3.2.1 General Web Help

If you need help while using the EDGAR Online Forms Website on the Internet, click 'General Help' from the menu to bring up the General Support Menu page that displays a list of help topics. When you click a topic, you are shown information or additional links to specify the type of assistance you need.

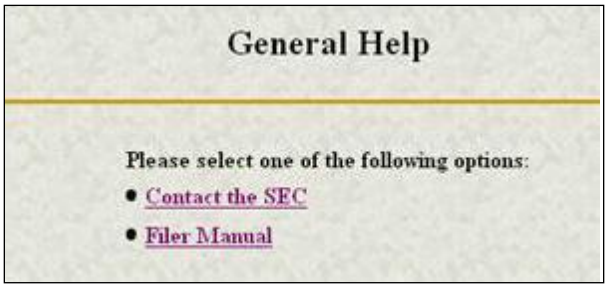


Figure 8-5: General Help Page

8.1.3.2.2 Frequently Asked Questions

Click the 'Frequently Asked Questions' link to open the EDGAR Online Forms Website Frequently Asked Questions (FAQ) page. The FAQ page includes different questions that have been asked most often. You may find the answers helpful while using the EDGAR Online Forms Website. Click the hyperlink topic to display the answer in the lower portion of the window.

8.1.3.2.3 SEC Rule Making

Click the 'SEC Rule Making' link to go to the SEC's Public Website that gives you up-to-date rule information. You will get information about rules that have been proposed or adopted, as well as other bulletins and notices.

8.1.3.2.4 Company Search

The EDGAR Online Forms Website restricts you to retrieving company information only for your CIK. To search for information about other companies, click the 'Company Search' link to redirect your browser to the EDGAR Company Database. From this website you can perform company searches through the EDGAR database that is updated daily.

8.1.4 Creating an Online Section 16 Ownership Submission

This section describes the general process for preparing a Section 16 ownership submission using the EDGAR Online Forms Website and then transmitting the submission to EDGAR for processing.

Before beginning, gather the following information:

- Determine the proper submission form type you need to file.

  Note: To determine which form type you need to submit, go to http://www.sec.gov/rules/final/34-46421.htm, which is the SEC's Ownership Reports and Trading by Officers, Directors, and Principal Security Holders Rules section.

- Have your CIK, password, and CCC handy.
- Determine the Issuer CIK and the ticker symbol of the transactions you need to report. You can use the EDGAR Company Database for assistance.
- Make sure you have the CIK and CCC for each reporting owner to be included in the submission.
- Make sure you have the proper address for each reporting owner to be included in the submission.
- Make sure you have the E-Mail address for each additional addressee to receive filer notification messages.
- Make sure you have all necessary transaction and holding details.
- Prepare any attachments, such as a Cover Letter or Exhibit, save them in the correct format, and have the file names identified.

8.1.4.1 Select Ownership Submission Form Type

The first step for preparing an ownership submission using the EDGAR Online Forms Website is to select the proper ownership submission form type by:

1. Logging in to the EDGAR Online Forms Website.
2. Click 'File Ownership Forms' in the menu bar.
3. The Select Ownership Form Type page will appear:



Figure 8-6: Select Ownership Form Type Page

4. Using the drop-down list, select the form type you wish to prepare, and click the [Assemble Ownership Submission] button.
5. A new browser window will open and the data entry page for the select submission form type should appear. See Figure 8-7: Ownership Form Type 3 Page.

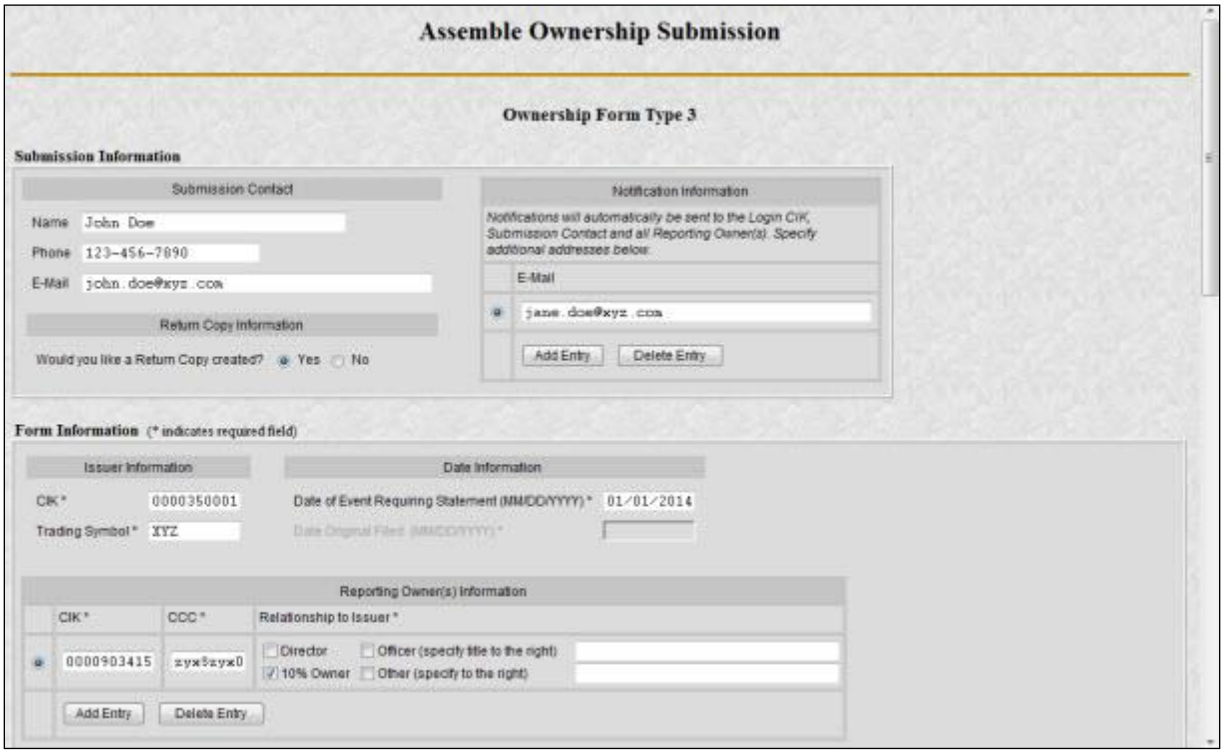


Figure 8-7: Ownership Form Type 3 Page

8.1.4.2 Assemble Ownership Submission - Filing in the Top of the Form

The following are some basic EDGAR Online Forms Website data entry conventions:

- In Microsoft Edge, disabled fields are made read-only and are colored gray.
- Required fields are indicated by an asterisk to the right of the label name (for example, CIK* and Date* are some of the required fields)
- Certain fields are indicated by a double asterisk to the right of the label name to indicate that a footnote is required if you are unable to provide the required data in the space provided (for example: Date Exercisable** and Conversion or Exercise Price of Derivative Security** are fields that require a footnote if the field is left blank)
- Press the [Tab] key to move from field to field
- Field level help is available by clicking the label
- The [Exit Window] button will close the current data entry session and return to the Select Ownership Form Type Page. Any data entered or attachments uploaded will be discarded.

Once the Assemble Ownership Submission data entry screen is displayed, you can begin completing your ownership submission for each of the entry sections:

Submission Contact

- Provide a point of contact for the submission in the name, phone, and E-Mail address fields.

Return Copy Information

- Return copies are no longer available.

Notification Information

- Enter additional E-Mail addresses to receive filer notification messages.
- Click the [Add Entry] button to add additional notifications.
- To remove a notification, select the radio button to the left of the notification and click the [Delete Entry] button.

Issuer Information

- Enter the CIK and trading symbol for the Issuer company.

Date Information

- Enter the date of the event that triggered this submission, such as the earliest transaction date to be reported in a Form 4.
- The Date Original Filed is only available for amendments and refers to the date when the original submission that is being amended was filed.

Reporting Owner Information

- Enter the CIK, CCC, and relationship fields for each reporting owner.
- Click the [Add Entry] button to add additional reporting owners.

- To remove a reporting owner, select the radio button to the left of the reporting owner and click the [Delete Entry] button.

8.1.4.3 Assemble Ownership Submission - Filling in the Middle of the Form

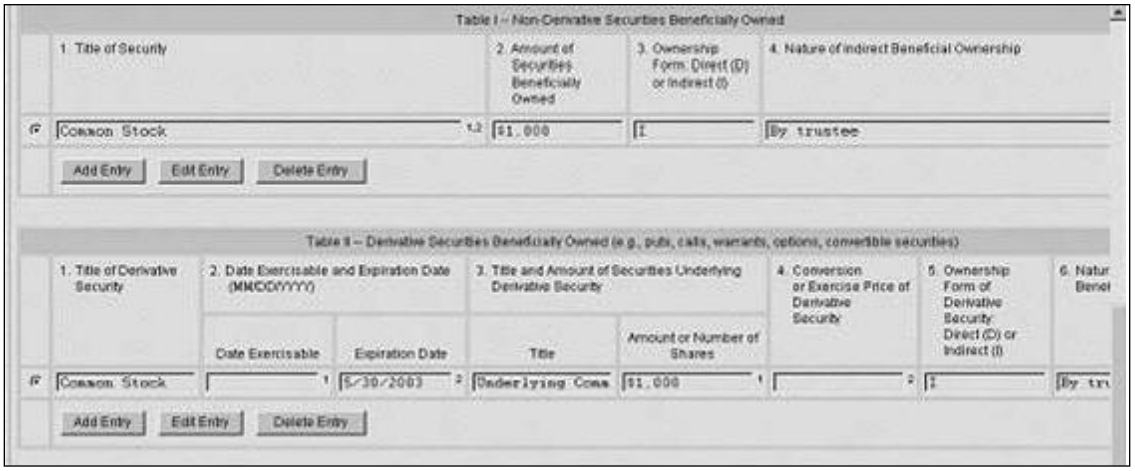


Figure 8-8: Assemble Ownership Submission – Middle of Form

The middle part of the Assemble Ownership Submission data entry form indicates where Table I and Table II data are displayed. The following are some additional data entry conventions for the Assemble Ownership Submission data entry form:

- Fields in Table I and II appear as read-only. You can enter data by clicking the [Add Entry] button. Figure 8-8: Assemble Ownership Submission – Middle of Form shows how Table I and II appear once entries have been added.
- Once [Add Entry] has been clicked, the Add Holding data entry screen is displayed for Table I or Table II. You can begin entering your holding information for your ownership submission. See Section 8.1.4.3.1 below.
- To modify a row, select the radio button to the left of the entry you wish to modify and click the [Edit Entry] button.
- To delete a row, select the radio button to the left of the entry you wish to delete and click the [Delete Entry] button.
- Footnote references are represented by a superscript to the right of the field. The referenced footnote appears at the bottom of the page.
- Date format is MM/DD/YYYY.

The following sections illustrate how to enter the required information for Table I and Table II and provide footnotes where necessary.

8.1.4.3.1 Adding a Holding (Form 3 Non-Derivative Security)

The Add Holding page appears when the [Add Entry] button is clicked in Form 3 Table I. You use this data entry form to enter all of your Form 3 non-derivative securities that appear in Table I. You must provide the title of the security, the amount of securities beneficially owned, and

indicate if the security is owned directly or indirectly. If the security is owned indirectly, you must indicate the nature of indirect beneficial ownership.

The following are some data entry conventions for this page:

- Default unit for Amount of Securities Owned is Shares.
- Default setting for Ownership Form is Direct.
- Footnotes can be added on a per field basis by clicking the corresponding [Footnote] button.



Figure 8-9: Add Holding Page (Non-Derivative Security)

Note: The total number of rows in the Non-Derivative Table (Table 1 on the printed form) cannot exceed 30.

- [OK] button adds information entered to the Ownership Form
- [Cancel] button when clicked does not save the entered information and returns you to the "Assemble Ownership Submission" data entry form.
- [Help] button opens the General Instructions for the Ownership Submission form in a new browser window.
- [Exit Window] button exits the form, discards all entered information and returns you to the EDGAR Online Forms website.

8.1.4.3.2 Edit Holding (Form 3 Non-Derivative Security)

The Edit Holding page appears when the [Edit Entry] button is clicked for Form 3 Table I. The Edit Holding page is similar to the Add Holding page in Table I and has the same data entry conventions.

8.1.4.3.3 Add Holding (Form 3 Derivative Security)

The Add Holding (Form 3 Derivative Security) page appears when the [Add Entry] button is clicked for Table II. You use this data entry form to enter all of your Form 3 derivative securities that appear in Table II. You must provide the title of the security, date exercisable, expiration date, title of securities underlying derivative security, amount or number of shares of securities

underlying the derivative security, conversion or exercise price of the derivative security, and mark whether the security is owned directly or indirectly. If the security is owned indirectly, you must indicate the nature of indirect beneficial ownership. If you are unable to provide any of the following information in the space provided you must provide an explanation footnote for each situation:

- A date for the Date Exercisable
- A date for the Expiration Date
- The Amount or Number of Shares of Underlying Derivative Securities
- The Conversion or Exercise Price of Derivative Security

Note: The total number of rows in the Derivative Table (Table 2 on the printed form) cannot exceed 30.

The following are some data entry conventions for this page:

- Default unit for Amount of Securities Owned is Shares
- Default setting for Ownership Form is Direct
- Footnotes can be added on a per field basis

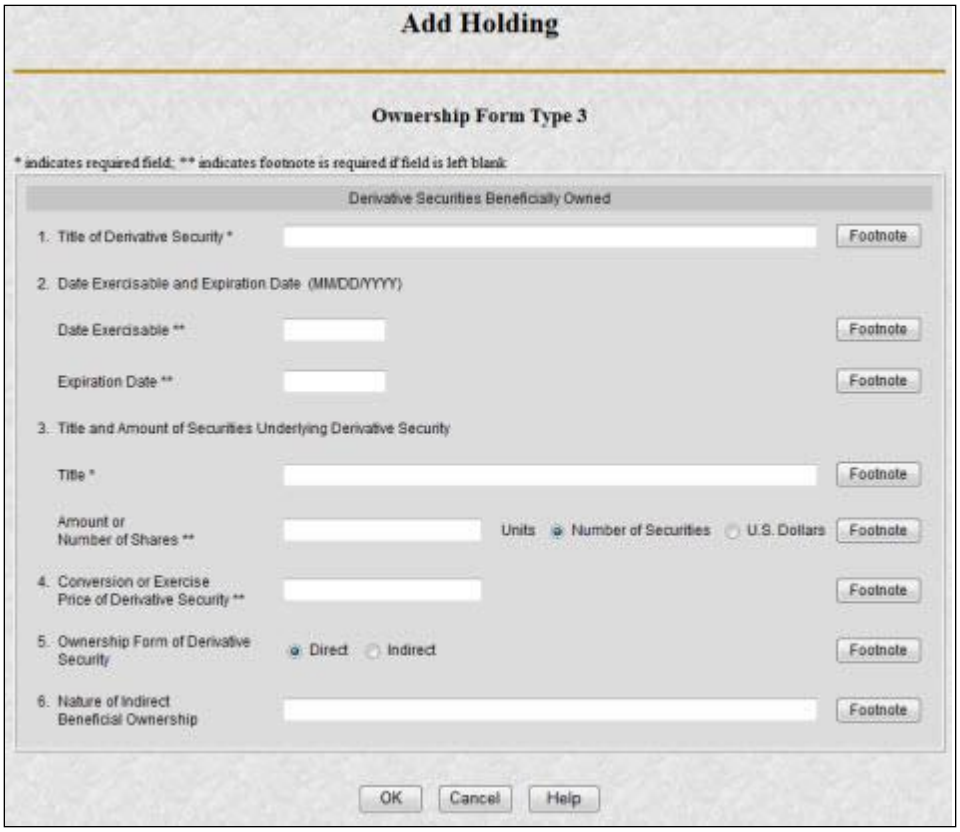


Figure 8-10: Add Holding Page (Derivative Security)

8.1.4.3.4 Edit Holding (Form 3 Derivative Security)

The Edit Holding page appears when the [Edit Entry] button is clicked for Table II. The Edit Holding page is similar to the Add Holding page for Table II and has the same data entry conventions.

8.1.4.3.5 Footnotes

The Footnotes page appears when you click the [Footnote] button from Table I or Table II entry page. You use this page to add, edit, or delete footnotes associated with your submission. In addition, you use this page to associate selected footnotes with a specific data entry field from Table I and Table II.

The following are some data entry conventions for this page:

- This page contains the master list of all of the footnotes for this submission.
- To apply a footnote to a field, select the "Apply To Field" check box for that footnote.
- To add a new footnote, click the [Add Footnote] button.
- To modify a footnote, select the radio button to the left of the entry you wish to modify and click the [Edit Footnote] button.
- To delete a footnote, select the radio button to the left of the entry you wish to delete and click the [Delete Entry] button.



Figure 8-11: Footnotes Page

8.1.4.3.5.1 Add Footnote

The Add Footnote page appears when the [Add Footnote] button is clicked.

The following are some data entry conventions for this page:

- You can enter up to 1000 characters for a footnote. If you need to add more than 1000 characters, split your footnote in multiple pieces and associate the pieces with the appropriate fields using the Footnote page.
- EDGAR will automatically create the footnote number.
- Click the [OK] button to save the footnote entry.
- Click the [Cancel] button to cancel the footnote entry.



Figure 8-12: Add Footnote Page

8.1.4.3.5.2 Edit Footnote

The Edit Footnote page appears when the [Edit Footnote] button is clicked. You can modify the existing text of the footnote.

The following are some data entry conventions for this page:

- Click the [OK] button to save the footnote changes.
- Click the [Cancel] button to cancel the footnote changes.

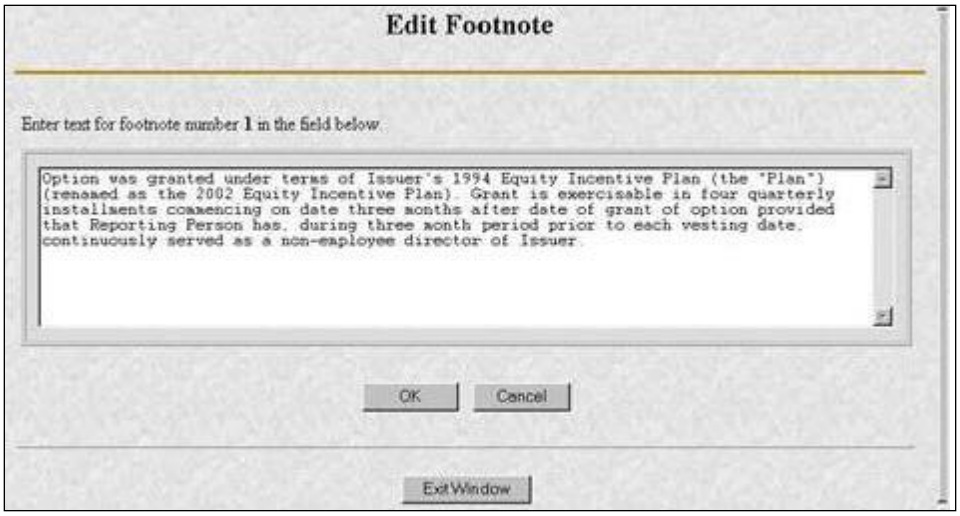


Figure 8-13: Edit Footnote Page

8.1.4.4 Filling in the Bottom of the Form

The bottom part of the Assemble Ownership Submission data entry form illustrates where the Explanation of Responses and Signature data is displayed.

The following are some additional data entry conventions for this page:

Explanation of Responses

- Each form type has some specific responses that are indicated by checking the box. Some of these check boxes are automatically filled in based on your responses in Table I and Table II, while others you must complete if appropriate. For example, on Form 3 there is a response "No securities are beneficially owned" along with a check box that is auto-filled. When the page first appears, it will be checked. If you add an entry to Table I or Table II, the checkmark will be removed.
- Footnotes are listed here as read-only. You can enter additional footnotes or modify an existing footnote by returning to the Table I or Table II entry portion of the form.
- Remarks can be used to supply additional commentary on the submission. This field also should be used to provide a list of exhibits and other attachments, if any. Remarks exceeding the 2000 character limit should be included in an attached document.

Signature Data

- Enter the name of each reporting person in the signature field along with the date signed. Click the [Add Entry] button to add more signature entry lines.
- To delete a signature, select the radio button to the left of the entry you wish to delete and click the [Delete Entry] button.

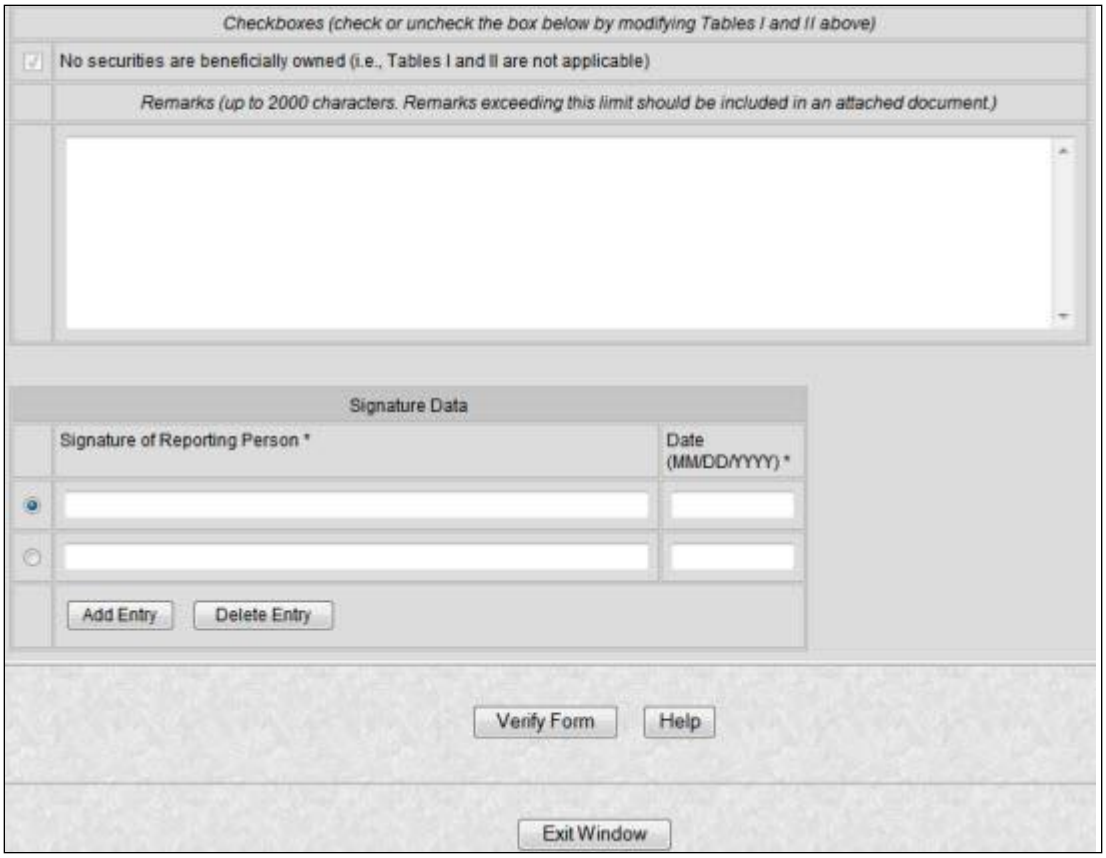


Figure 8-14: Assemble Ownership Submission – Bottom of Form

8.1.4.5 Verify Form and Correct Errors

Once you have completed entering all of the information for the submission, you will need to verify the form information. Click the [Verify Form] button. One of two screens will appear, either the Assemble Ownership Error screen (see Figure 8-15: Assemble Ownership Form With Errors (Form Type 5) or the Insider Confirmation/Correction page (see Figure 8-17: Insider Confirmation/Correction Page). The Insider Confirmation/Correction page appears when there are no errors on the form. If your information passes the validation, refer to Section 8.1.4.6, "Insider Confirmation/Correction," to continue. The Assemble Ownership Error screen will appear if the system detects errors in the format and syntax of your information. See instructions below to resolve your errors.

If there were any errors on the form, the form will be re-displayed with the error fields clearly marked with a red circle in front of the field. This will occur if a required field is missing or if the data that you filled in does not meet the formatting criteria. These checks are built into the system to help you avoid errors. You should follow the instructions on the page to correct the errors.

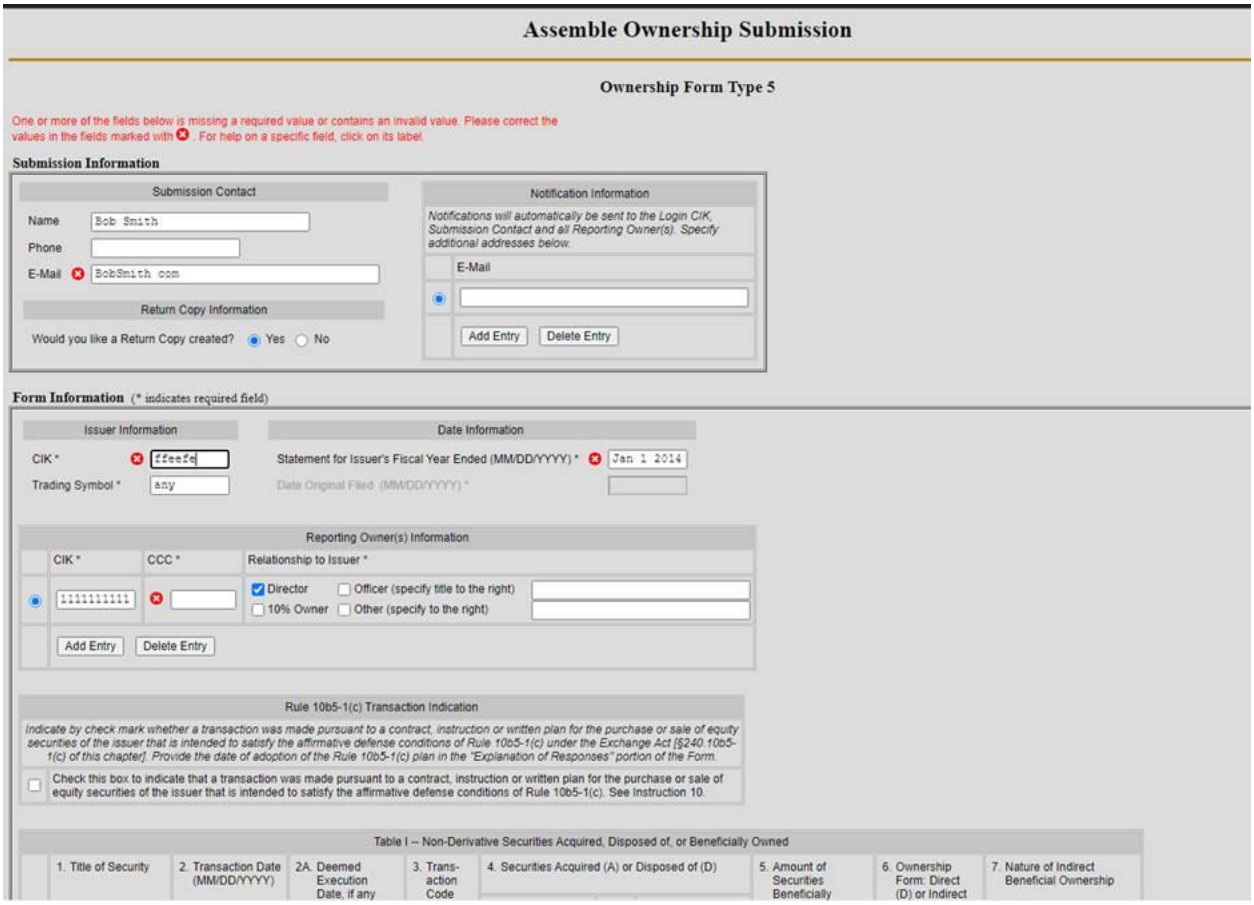


Figure 8-15: Assemble Ownership Form With Errors (Form Type 5) (Image Replaced)

For example, Figure 8-15 marked the following errors:

- Submission contact E-Mail is formatted incorrectly; it needs an "@" to be valid
- Issuer CIK is formatted incorrectly; it can only be all numeric
- Date is formatted incorrectly; it should be MM/DD/YYYY
- CCC provided is not valid for the Reporting Owner CIK provided

Note: EDGAR will validate ONLY the format and syntax of the information provided, and that the Issuer CIK and Reporting Owner CIK and CCC combination are valid. YOU ARE RESPONSIBLE for confirming the accuracy of all transactional and ownership information submitted in the form.



Figure 8-16: Edit Transaction With Errors (Form Type 5, Non-Derivative Security)

If there are errors in Table I or Table II you need to select the field entry or field value that needs to be revised, and click the [Edit Entry] button. The detailed form will appear with the fields in error marked, as shown in Figure 8-16: Edit Transaction With Errors (Form Type 5, Non-Derivative Security).

The following errors are marked:

- Transaction Date is formatted incorrectly; it should be MM/DD/YYYY
- Price of securities acquired of disposed of is formatted incorrectly; it has two decimal places in the number

8.1.4.6 Insider Confirmation/Correction

If your submission was successfully verified, the Insider Confirmation/Correction page will appear. As part of verification, EDGAR retrieves the company name for the Issuer CIK and the name and address information for each reporting owner you entered. Before continuing, you need to confirm that the name and address information that was retrieved from EDGAR based on the issuer CIK and reporting owner CIK and CCCs are correct and update where necessary.

The following are some data entry conventions for this page:

- If you need to modify a reporting owner's mailing address, select the desired reporting owner row and click the [Edit Mailing Address] button.

Note: These address changes apply only to the addresses contained within this form and do not update the CIK's address of record. To update the address of record, you must use the 'Retrieve/Edit Data' link in the main EDGAR Online Forms window.

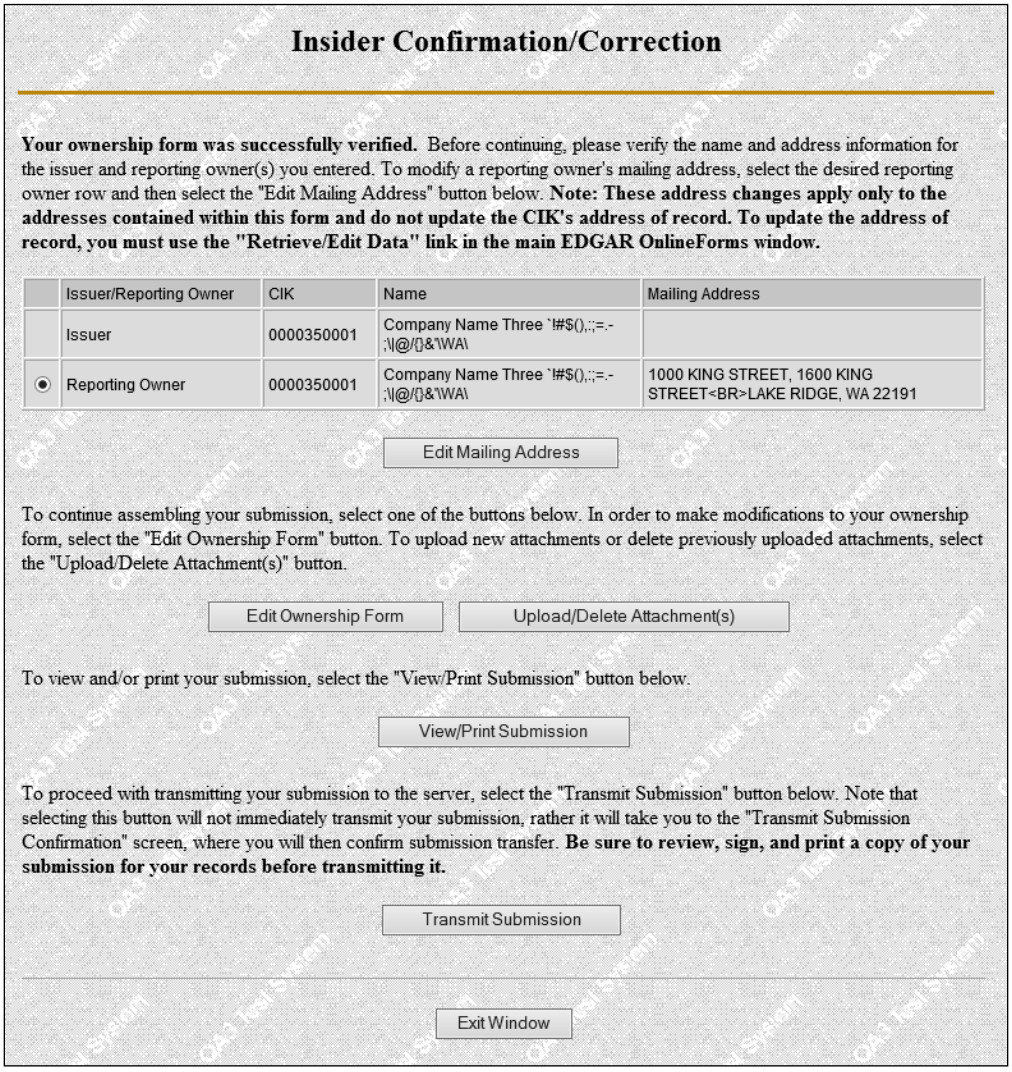


Figure 8-17: Insider Confirmation/Correction Page

8.1.4.7 Edit Mailing Address

The Edit Mailing Address page appears when the [Edit Mailing Address] button is clicked. This screen allows you to modify the mailing address for addresses contained within this form and do not update the CIK's address of record. To update the address of record, you must use the 'Retrieve/Edit Data' link in the main EDGAR Online Forms window.

The following are some data entry conventions for this page:

- Click the [OK] button to change the information for this submission
- Click the [Cancel] button to return to the Insider Confirmation/Correction screen without making changes.



Figure 8-18: Edit Mailing Address

8.1.4.8 Upload/Delete Attachment(s)

The Upload/Delete Attachment(s) page appears when the [Upload/Delete Attachment(s)] button is clicked. This page allows you to manage the attachments associated with your submission.

The following are some data entry conventions for this page:

- Click the [Upload Attachment] button to upload an attachment.
- If you need to delete an attachment, select the radio button to the left of the attachment you wish to delete and click the [Delete Attachment] button.
- Click the [Edit Ownership Form] button to return to the Assemble Ownership Submission data entry form.
- Click the [Transmit Submission] button to proceed to transmit your submission.

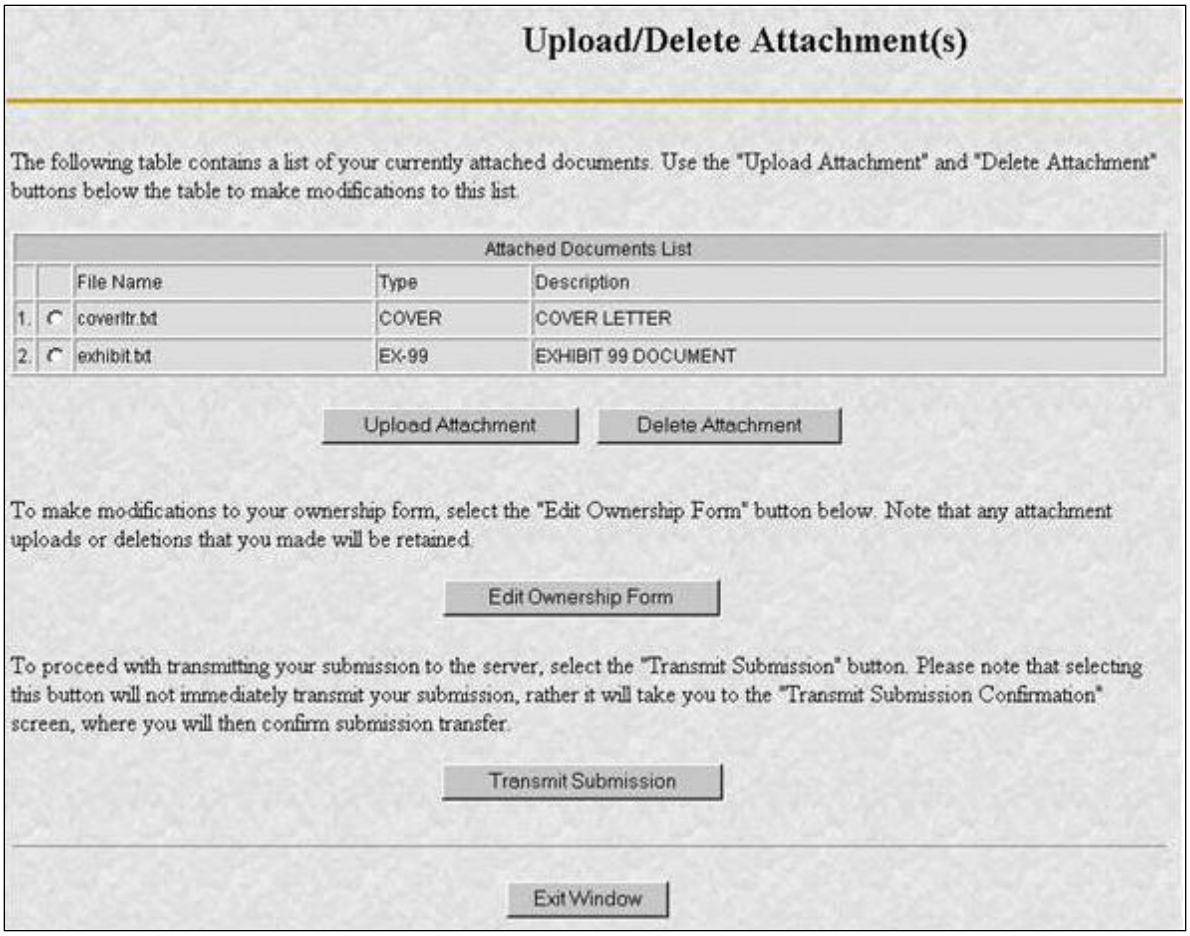


Figure 8-19: Upload/Delete Attachment(s)

8.1.4.9 Upload Attachment

The Upload Attachment page appears when the [Upload Attachment] button is clicked.

Note: Any attachments you plan to include should already have been prepared and saved in the appropriate format prior to assembling your online submission.

The following are some data entry conventions for this page:

- To upload an attachment, enter the attachment information in the fields, and then click the [Upload] button.
- To return to the Upload/Delete Attachment(s) screen without uploading an attachment, click the [Cancel] button.



Figure 8-20: Upload Attachment

8.1.4.10 Transmit Submission Confirmation

The Transmit Submission Confirmation page appears when the [Transmit Submission] button is clicked.

The following are some data entry conventions for this page:

- Click the [Cancel Transmission] button to return to the Assemble Ownership Submission data entry form.
- Click the [View/Print Submission] button to view the submission document in HTML format.
- Click the [Transmit Submission] button to proceed to transmit the submission to EDGAR for processing.



Figure 8-21: Transmit Submission Confirmation

8.1.4.10.1 View/Print Submission

The View/Print Submission page appears when the [View/Print Submission] button is clicked. Use this to print a copy of your form for your records.

The following are some data entry conventions for this page:

- To view your submission in HTML format, click the [Continue] button. This will display your submission as shown in Figure 8-23: HTML Document. From the screen, you can print your document by selecting the [Print Page] button.
- To close this window and continue your submission processing, click the [Close] button.

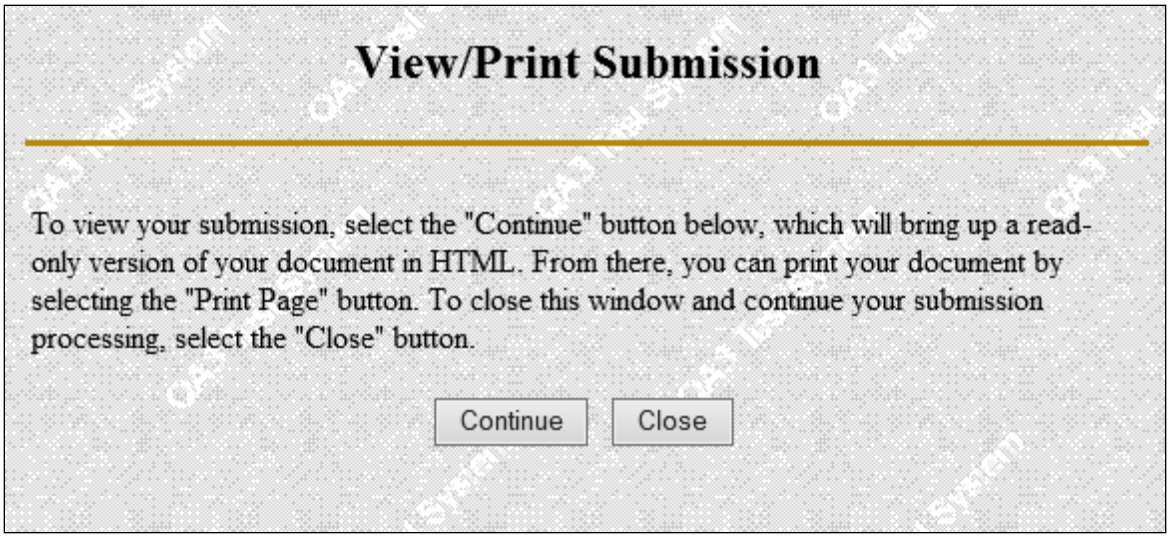


Figure 8-22: View/Print Submission Page

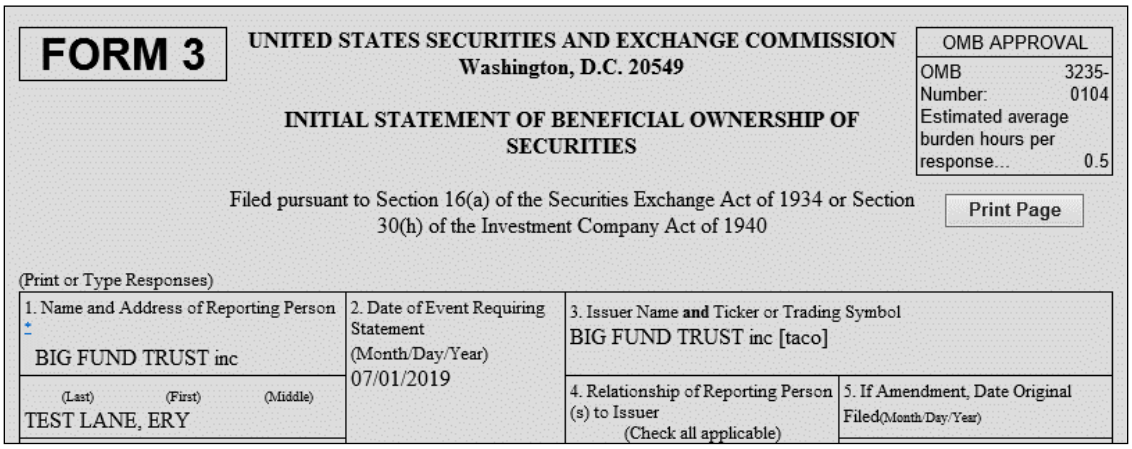


Figure 8-23: HTML Document

8.1.4.11 Transmit Submission Acknowledgment

When the [Transmit Submission] button is clicked the Transmit Submission Confirmation page, the Transmit Submission Acknowledgment page appears. See Figure 8-24: Transmit Submission Acknowledgment. This page provides acknowledgment of the transmission, along with the submission accession number.



Figure 8-24: Transmit Submission Acknowledgment

Record your accession number so you can later identify your submission and retrieve the acceptance messages from the website.

8.1.4.12 Transmit Submission Cancelled

The Transmit Submission Cancelled page appears when the [Cancel Transmission] button is clicked.

The following are some data entry conventions for this page:

- Click the [Edit Ownership Form] button to return to the Assemble Ownership Submission data entry form.
- Click the [Upload/Delete Attachment(s)] button to return to the Upload/Delete Attachment(s) page.



Figure 8-25: Transmit Submission Cancelled

8.1.5 File Form 144 Submission

This section describes the general process for preparing, transmitting and submitting Form 144 to EDGAR for processingBefore beginning, gather the following information:

- Have your CIK, password, and CCC handy.
- Determine the CIK of the Issuer. You can use the EDGAR Company Database for assistance.
- Prepare any attachments, such as a Cover Letter or Exhibit, save them in the correct format, and have the file names identified.

Form 144 has the following variants (submission form types):

- Notice of Proposed Sale of Securities: Submission Form Type 144
- Amendment of Notice of Proposed Sale of Securities: Submission Form Type 144/A

8.1.6 Completing a Form 144 Submission

To aid you in completing a Form 144 or 144/A, the primary screens are shown below.

File Form 144

The File Form 144 screen is shown below (Figure 8-26). This screen allows you to specify the type of Form 144 filing.

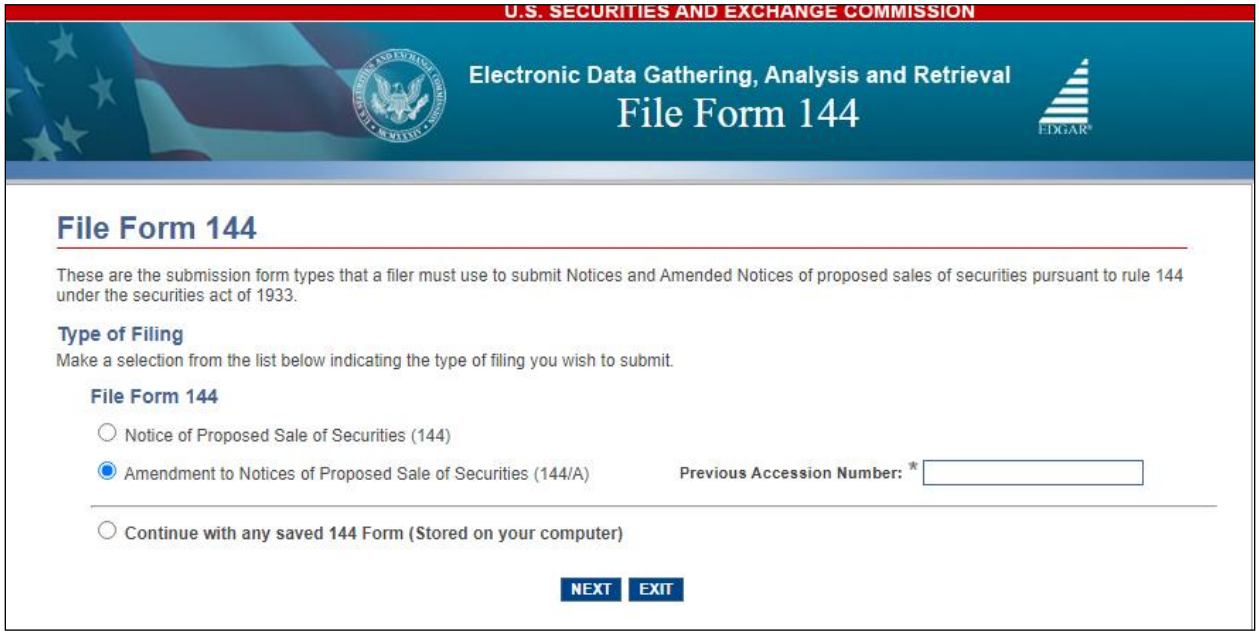


Figure 8-26: File Form 144 - Type of Filing Selection screen

Select the type of filing from this screen:

- If you are filing a Form 144 submission, select "Notice of Proposed Sale of Securities (144)"
- If you are filing an amendment, select "Amendment to Notices of Proposed Sale of Securities (144/A)" and enter in the Previous Accession Number.

Filer Information

The Filer Information screen shown below (Figure 8-27) allows you to enter Form 144 filer information.

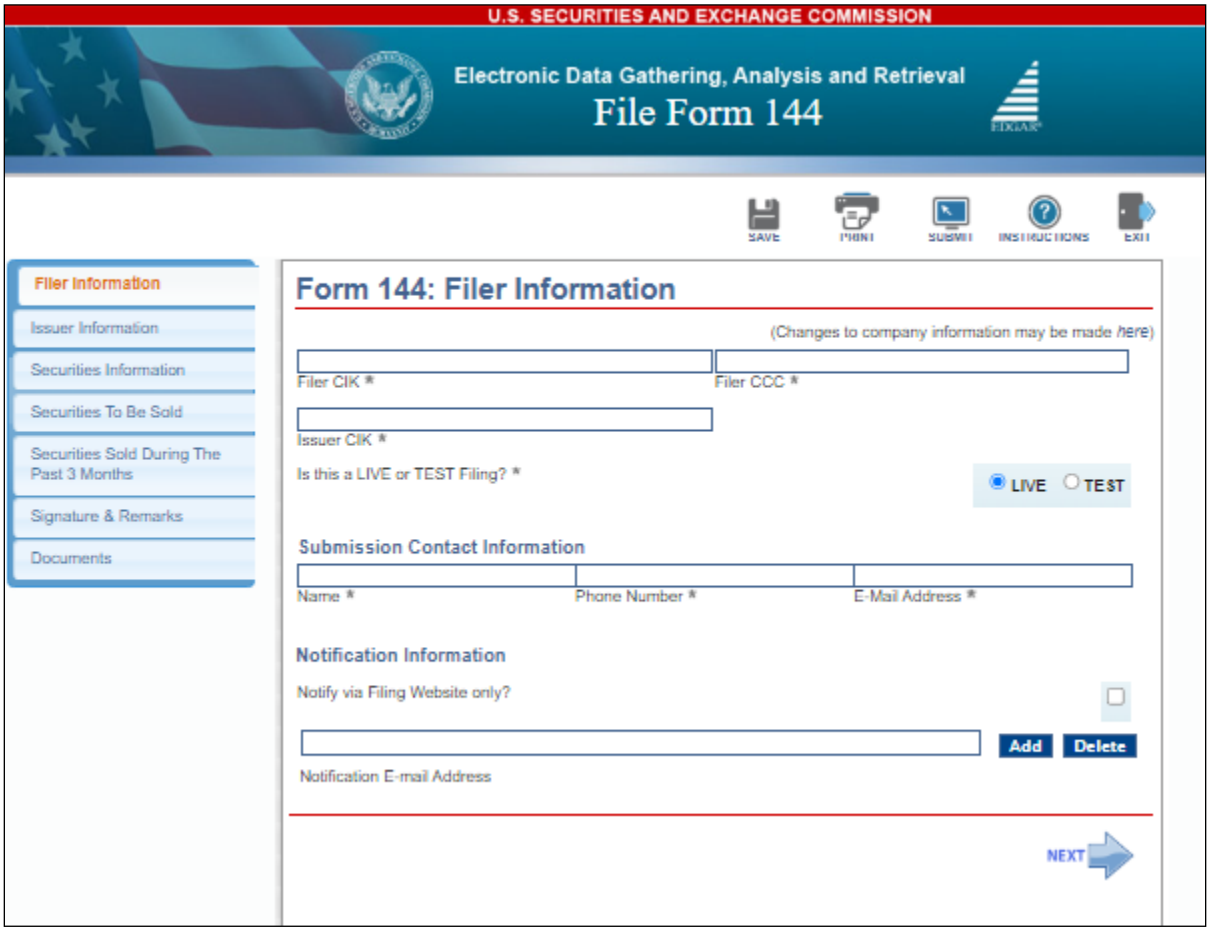


Figure 8-27: Filer Information Screen - Submission Form Type 144

Note: It is necessary to provide a valid filer CIK and CCC on the Filer Information screen before entering any other data or navigating to other screens. Based on the CIK/CCC entered, certain fields on the Issuer Information screen are pre-populated with information maintained in EDGAR.

The following are the data entry conventions for the Filer Information screen:

- **Filer CIK and CCC**: Enter the CIK and CCC of the filer.
- **Issuer CIK:** Enter the CIK of the issuer.
- **Is this a LIVE or TEST Filing?**: Select the radio button to mark the submission as a LIVE or TEST filing. The default selection for this button is LIVE. Select the "TEST" radio button if you want to submit a test filing and EDGAR will treat the submission as a test and it will not be disseminated.
- **Submission Contact Information**: Enter the name, phone number, and e-mail address of the person you would like the SEC to contact for any questions concerning the submission.

- **Notify via Filing Website only?**: Select the "Yes" check box to download the filing status notification from the EDGAR Filing Website. Selecting this option restricts EDGAR from sending e-mail notifications of filing status.
- **Notification E-mail Address**: To notify others about the status of the filing, enter their e-mail addresses. A maximum of three addresses may be added by clicking the [Add] button. After the applicant submits the filing, EDGAR will automatically send notification messages to these e-mail addresses informing them of the filing status, i.e., the filing was accepted or suspended.

Issuer Information

The Issuer Information screen for submission form type 144 is shown below (Figure 8-28). This screen allows you to enter information about the issuer. The Name of Issuer and the Address of Issuer are pulled from EDGAR but the filer can change the information. The SEC File Number is also pulled from EDGAR if available.

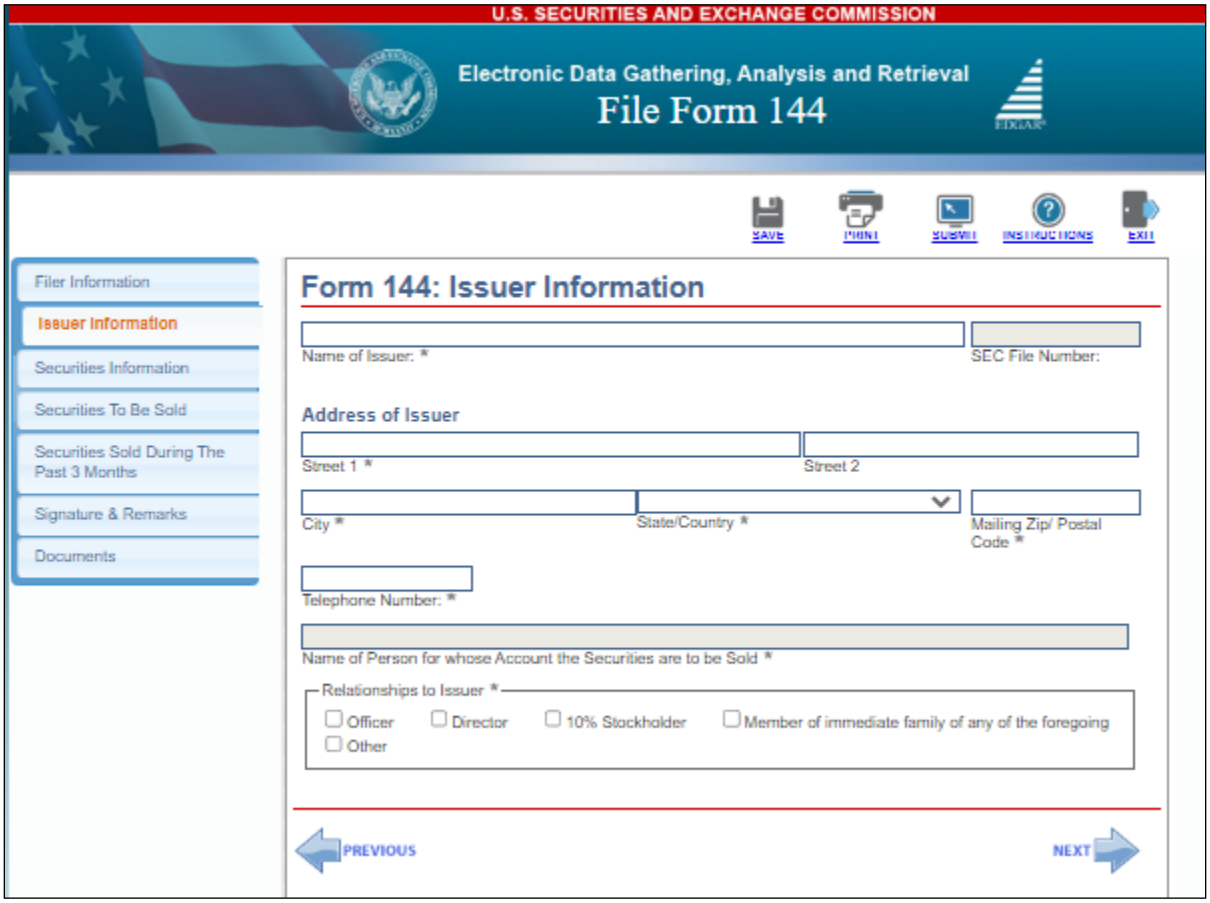


Figure 8-28: Issuer Information screen - Submission Form Type 144

The following are the data entry conventions for the Issuer Information screen:

- **Name of Issuer**

- **SEC File Number:** This information is pre-populated from EDGAR based upon the Reporting File Number if it has a prefix of "000", "001", "002", "033", "333", or "811" or, if a relevant match is not found, the Issuer's most recent File Number with a prefix of "000", "001", "002", "033", "333", or "811."
- **Address of Issuer**
- **Telephone Number**
- **Name of Person for whose Account the Securities are to be sold:** This information is pre-populated from EDGAR based upon the Filer CIK.
- **Relationship to Issuer**
  - Officer
  - Director
  - 10% Owner
  - Member of immediate family of any of the foregoing
  - Other (Specify)*

Securities Information

The Securities Information screen for submission form type 144 is shown below (Figure 8-29). This screen allows you to enter information about the securities.

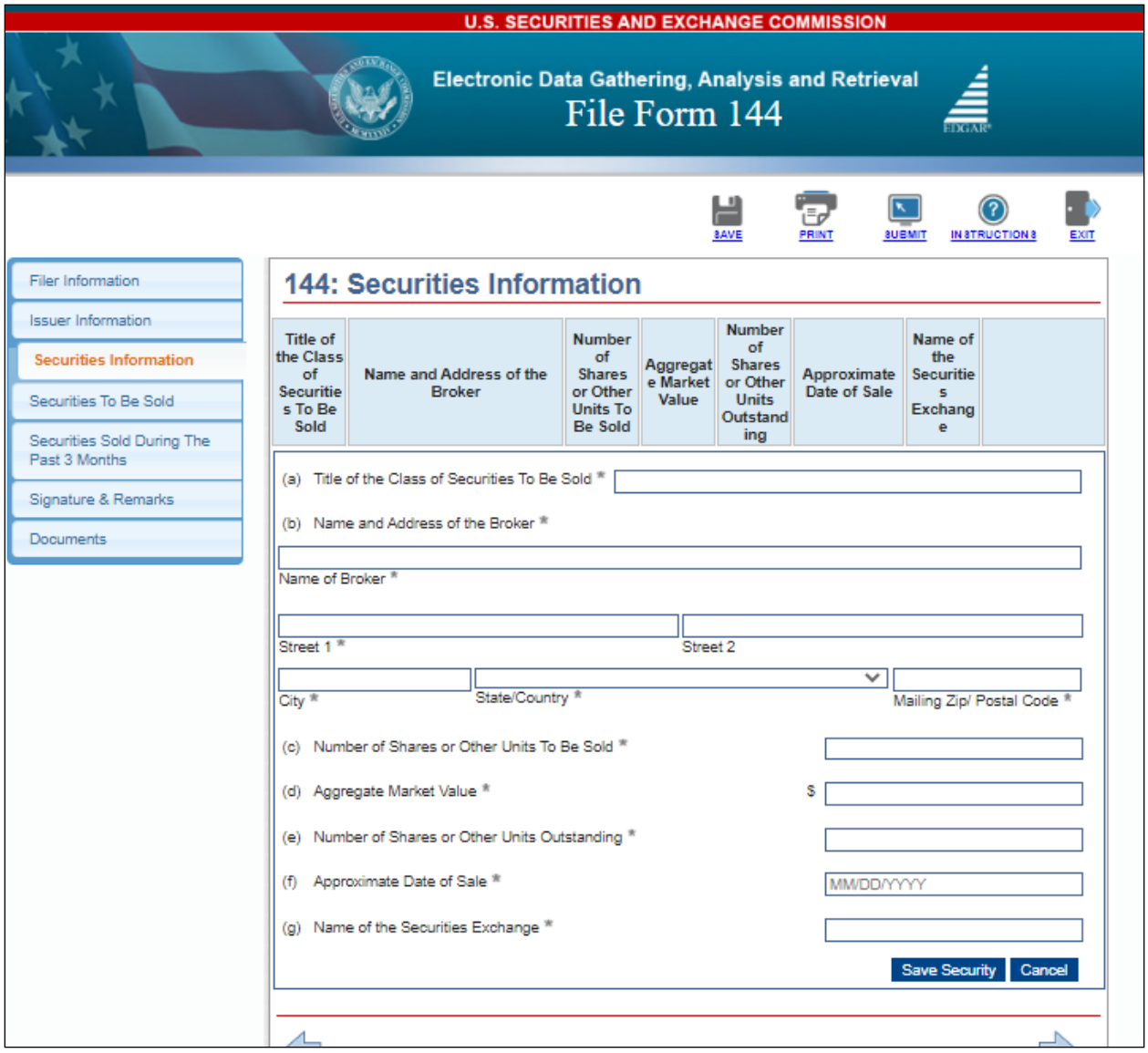


Figure 8-29: Securities Information screen - Submission Form Type 144

The following are the data entry conventions for the Securities Information screen:

- **Title of the Class of Securities To Be Sold**
- **Name and Address of the Broker**
- **Number of Shares or Other Units To Be Sold:** Cannot be a negative number.
- **Aggregate Market Value:** Cannot be a negative number.
- **Number of Shares or Other Units Outstanding:** Cannot be a negative number.
- **Approximate Date of Sale:** Should not be greater than today's date + 10 business day, should not be less than today's date – 1 calendar year.
- **Name of the Securities Exchange**

Securities To Be Sold

The Securities To Be Sold screen for submission form type 144 is shown below (Figure 8-30). This screen allows you to enter information about the securities to be sold.

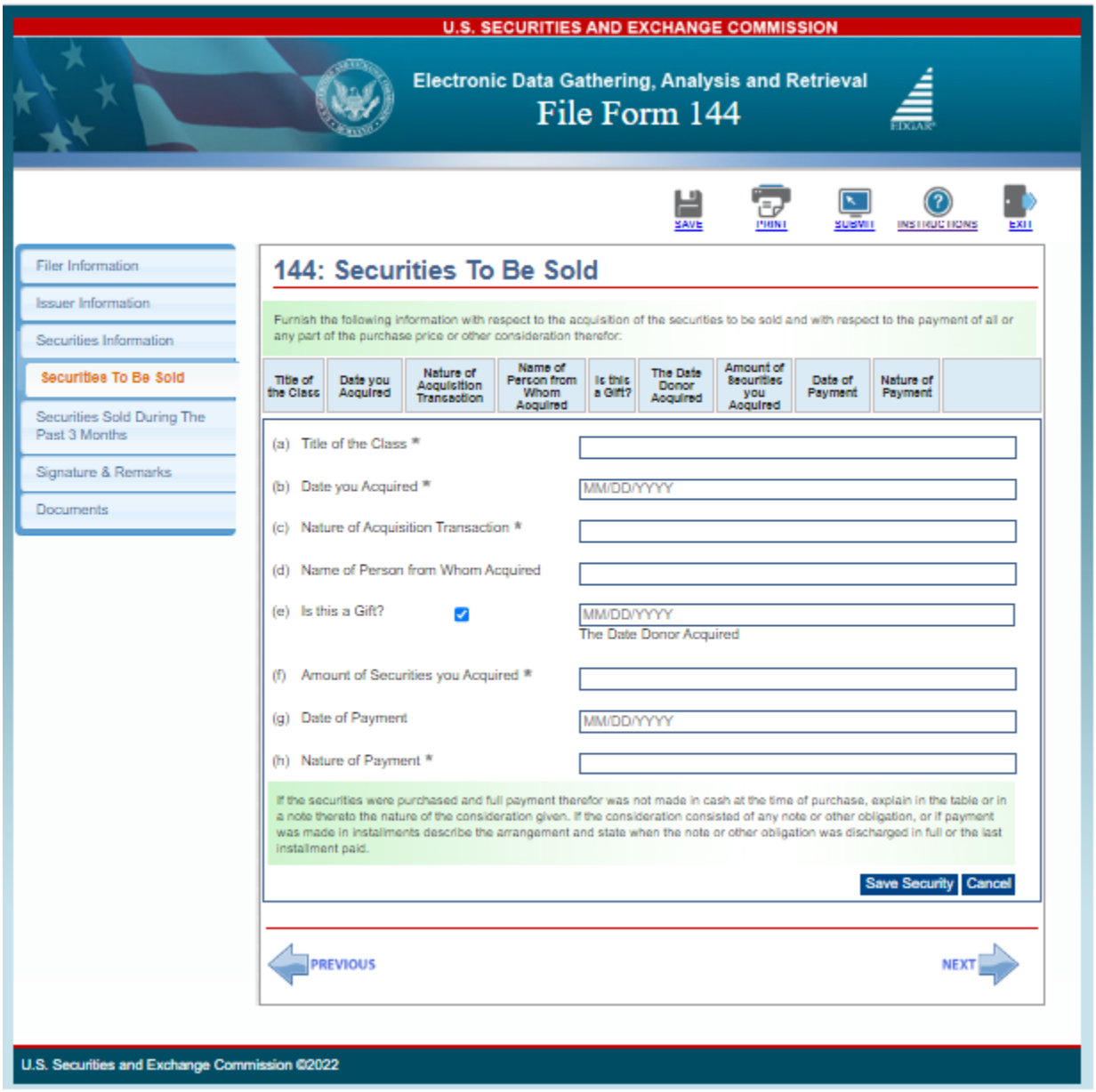


Figure 8-30: Securities To Be Sold screen - Submission Form Type 144

The following are the data entry conventions for the Securities To Be Sold screen:

- **Title of the Class**
- **Date you Acquired:** Should not be greater than today's date + 10 business days, should not be less than 1/1/1933.
- **Nature of Acquisition Transaction**

- **Name of Person from Whom Acquired**
- **Is this a gift?**
- **The Date Donor Acquired (if the "Is this a gift" checkbox is selected):** Should not be greater than today's date, should not be less than 1/1/1933.
- **Amount of Securities you Acquired:** Cannot be a negative number.
- **Date of Payment:** Should not be greater than today's date + 10 business day, should not be less than 1/1/1933.
- **Nature of Payment**

Securities Sold In the Past Three Months

The Securities Sold In the Past Three Months screen for submission form type 144 is shown below (Figure 8-31). This screen allows you to enter information about the securities sold in the past three months. If no securities have been sold in the past three months, click the "Nothing to Report" checkbox.

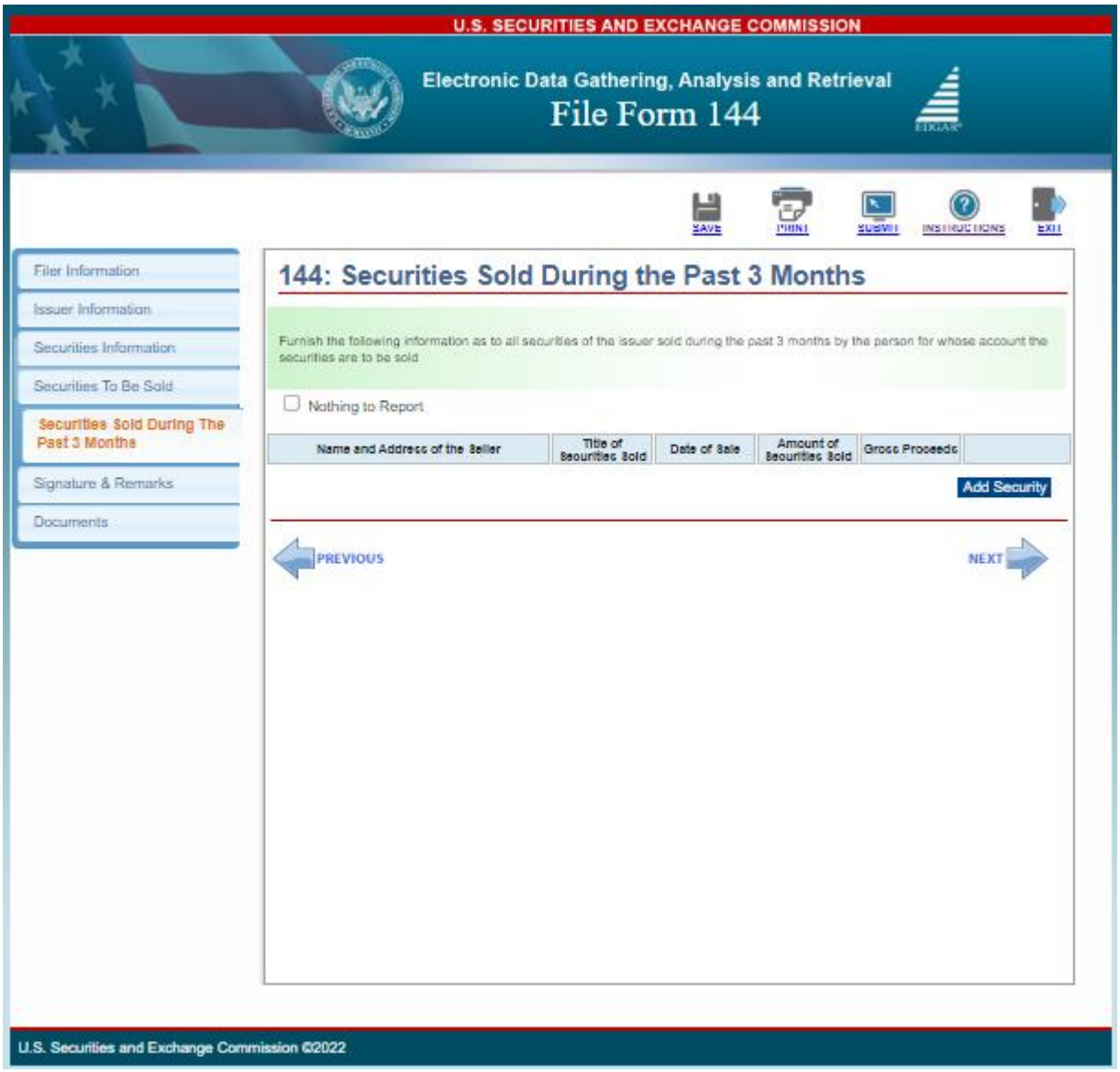


Figure 8-31: Securities Sold In the Past Three Months screen - Submission Form Type 144

The following are the data entry conventions for the Securities Sold In the Past Three Months screen:

- **Name and Address of the Seller**
- **Title of Securities Sold**
- **Date of Sale:** Should not be greater than today's date + 10 business day, should not be less than today's date – 9 calendar months.
- **Amount of Securities Sold:** Cannot be a negative number.
- **Gross Proceeds:** Cannot be a negative number.

Signature & Remarks

The Signature screen (Figure 8-32) allows the registrant to provide remarks and the signature of the duly authorized representative of the filer who certifies that the information provided in this submission is true and correct.

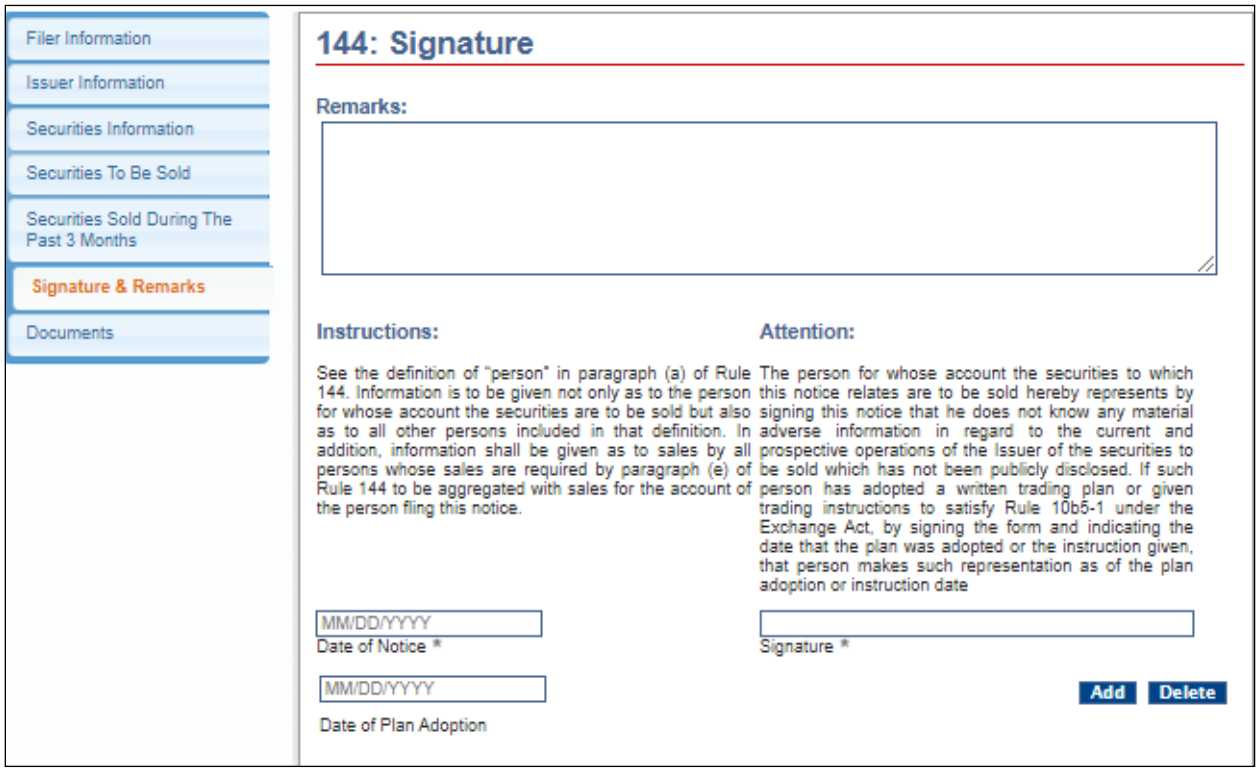


Figure 8-32: Signature & Remarks screen - Submission Form Type 144

The following are the data entry conventions for this screen:

- **Date of Notice**: Enter the "as of" date. Date formats entered will be converted to the EDGAR preferred format mm-dd-yyyy. Future dates greater than ten business days after the filing date will be flagged as errors.
- **Date of Plan Adoption:** Enter the date of plan adoption or giving of instruction, if relying on rule 10B5-1. Date formats entered will be converted to the EDGAR preferred format mm-dd-yyyy. Future dates greater than one business day after the filing date will be flagged as errors.
- **Signature:** Enter the name of the person for whose account the securities are to be sold. Type the name in full (i.e., first name, middle name, and last name) in the Signature field. Initials are not acceptable, unless they are part of the individual's legal name.

Documents

The Attach Documents List screen is shown in Figure 8-33 and enables you to upload the attachments necessary for submission form types 144 and 144/A. For details on how to add, delete or validate a document, refer to "Attach Documents List" in Section 8.2.4.



Figure 8-33: Attach Documents List screen - Submission Form Type 144

8.1.7 File Form D Submission

This section describes the general process for preparing, transmitting and submitting Form D to EDGAR for processing.

Before starting the Form D submission process, gather the following information:

- The primary issuer's CIK, password, and CCC.
- The e-mail address for each additional addressee to receive filer notification messages.

- The name and address for each related person (executive officer, director, and promoter).
- The name and address for each recipient and that you have the CRD numbers for each recipient of sales compensation and their associated broker-dealer.
- All necessary transaction and offering details.
- The CIK and CCC for each additional issuer making the submission.

8.1.8 Basic Information for Form D Submission

This section discusses the basic information you need to know to file a Form D. Throughout the filing process, you will have the ability to view the filing instructions, view and print the form, save the form to your computer, and exit the process. The 'FORM D INSTRUCTIONS' link will display the filing instructions in a new browser window. The 'Print' link will allow you to view/print Form D. Selecting the 'Print' link will display the following menu items:

- Print Blank Form: This option will display a blank Form D in a PDF format.
- Print Form D: This option will display a partially or fully completed Form D in a PDF format.

The 'Save' link will enable you to save a partially completed Form D on your computer. (Refer to Section 2.3.3 for details on how to set up the Google Chrome browser's save/download preferences.)

When you save the partial Form D, the system will display the following message:

> *This file can be used at a later date to resume this session. However, please note that any tampering with this file may result in its corruption and render it unusable.*

Once saved, you will have the option of retrieving the Form D on the "File Form D" screen. When you return to the Form D screen, you will be given the option of continuing with a saved Form D (stored on your computer) or creating a new Form D (see Figure 8-34: Partial Save below).

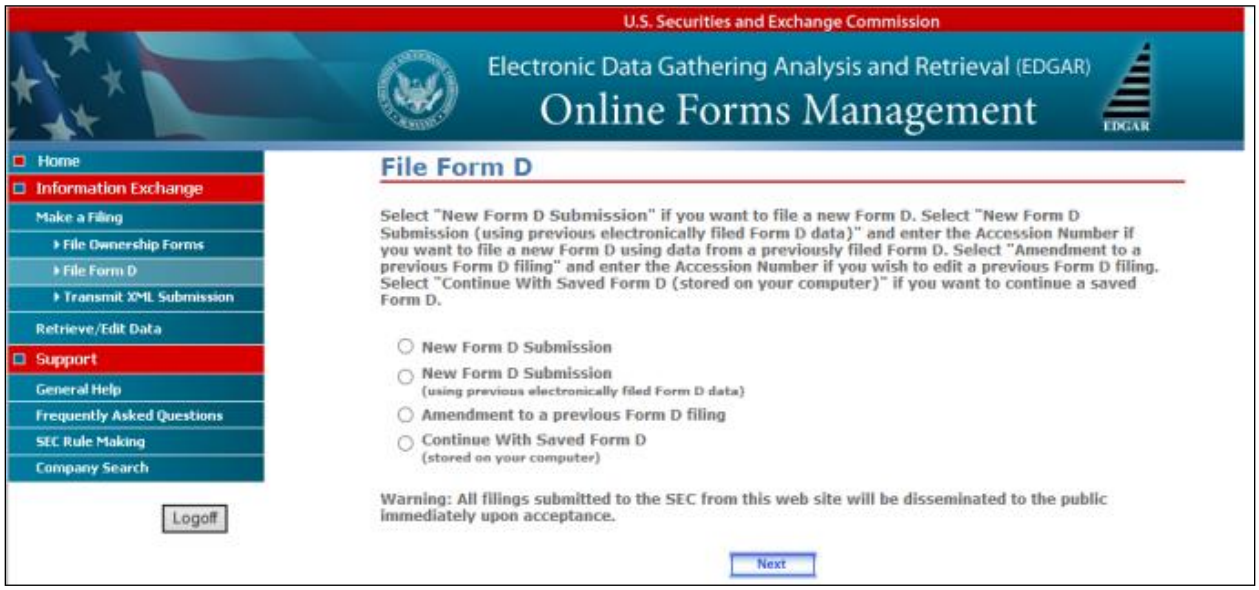


Figure 8-34: Partial Save

The 'Exit' link will prompt you to confirm and then close the current Form D filing and return to Online Forms Website. Any data entered will be discarded.

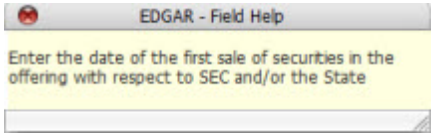
You must complete all required field(s). "Clarification of Response (if necessary)" is an optional field. Enter a description in this field if you consider the information to be relevant to the question being answered.

If you are amending a previously filed electronic Form D or creating a new submission based on a previous Form D, some fields will be pre-populated.

Note: In cases where "Securities Act Section 4(5)" and "Rule 506" were selected on Item 6, in a previously filed Form D submission or a saved Form D submission, these values will not be restored as they are no longer operative and available as options on Item 6.

8.1.8.1 Help Functions

The following help functions will provide you with more information during your Form D filing process:

Help button or link	Description
	**Field Help:** Help text will be available for selected fields by placing your mouse over the field labels.
	**Information Icon:** The current Form D item help will appear when you click this icon.
	**FORM D INSTRUCTIONS link:** This link will display filing instructions in a new browser window.

8.1.8.2 Navigating Form D Items

There are several ways to navigate within Form D. To navigate from item to item, you may perform one of the following (excluding the first item, Issuer's Information, and the last item, Signature and Submission):

- Click [Previous] located at the bottom left of the screen, to return to the previous screen.
- Click [Next] located at the bottom right of the screen, to navigate to the next item.
- Select the appropriate Form D Item from the navigation menu located on the left side of the screen.

8.1.8.3 Validating Form D Submission

There are several ways EDGAR will validate the information that you have entered for Form D. EDGAR will validate Form D at an individual screen level and the entire Form D on the last screen, "Signature and Submission", when you click the [Submit] button. EDGAR will check to ensure that each screen is completed appropriately before you can proceed to the next Form D screen or submit your Form D.

At the individual screen level, you will receive error messages if EDGAR detects invalid information for the field. The error messages for this validation will be shown in red in the active Form D screen and display a “red x” icon next to the associated field. You must correct the errors before you can proceed to the next Form D screen. The figure below, File Form D Validation at Screen Level, shows an example of an error validation:

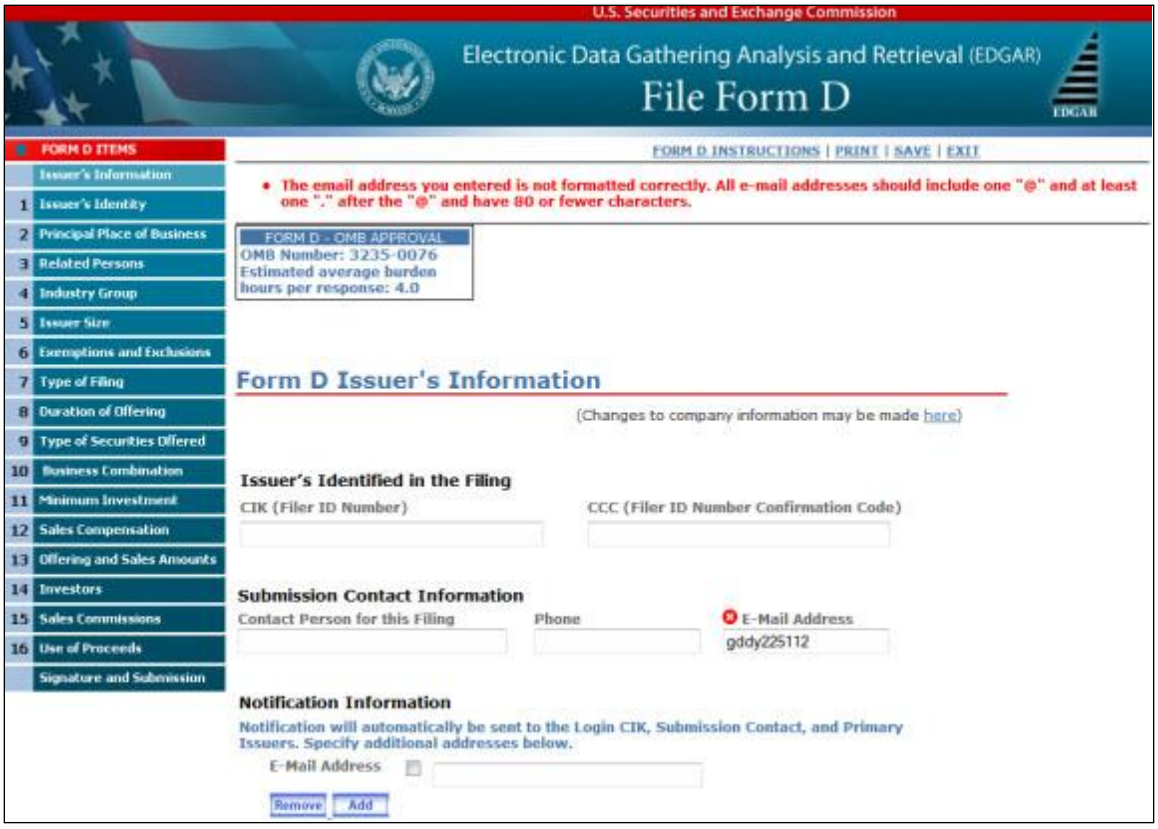


Figure 8-35: File Form D Validation at Screen Level

When you have completed the entire Form D and clicked the [Submit] button on the “Signature and Submission” screen, EDGAR will automatically validate your Form D information. If there are errors, EDGAR will take you to the Form D screen that contains the first occurrence of invalid information. The list of error messages for this validation will also be shown in red, and display a “red x” icon next to the screen names in the navigation menu to indicate which screens contain invalid information.

You must correct the errors for each Form D screen. For best results, it is recommended that you correct the errors in sequence, starting with the first screen that has invalid information. The figure below, File Form D Validation for Completed Submission, shows an example of the error validation.



Figure 8-36: File Form D Validation for Completed Submission

8.1.8.4 Preparing to File Form D

When you are ready to prepare a Form D filing, click the 'File Form D' link, which is provided on the navigation menu of the Online Forms Website. The "File Form D" screen appears, as shown below:

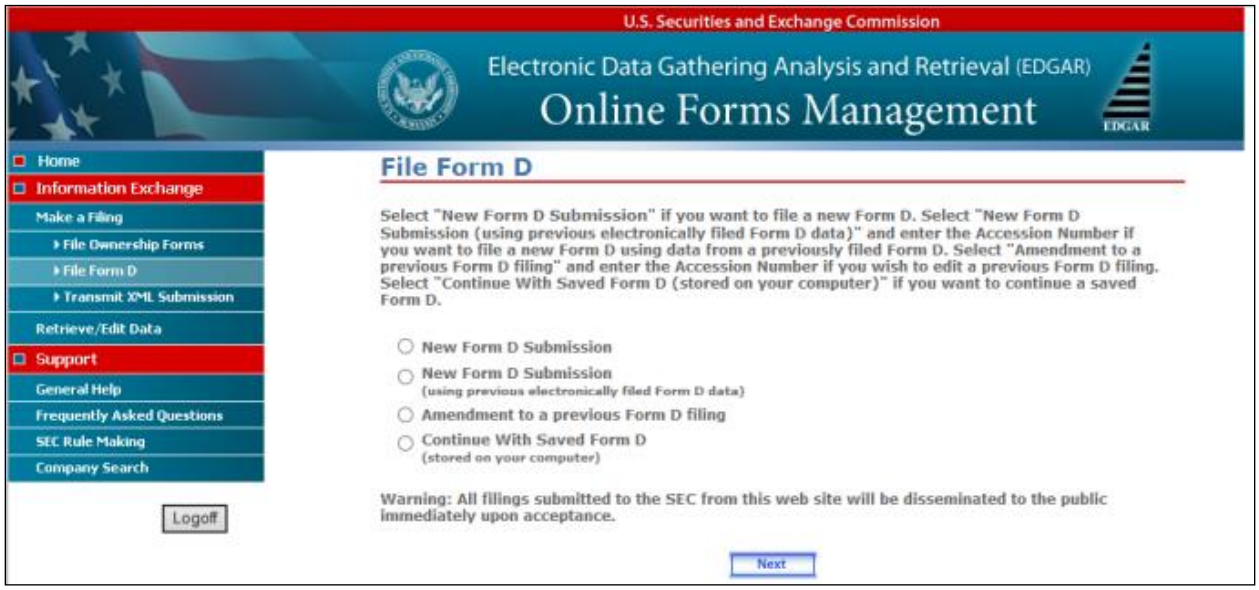


Figure 8-37: File Form D

The following are the data entry conventions for the screen:

- If you want to file a new Form D submission, select the option "New Form D Submission".
- If you want to file a new Form D submission based on a previous electronically filed Form D submission, select the option "New Form D Submission (using previous electronically filed Form D data)". The Accession Number field will appear and you will be required to supply the accession number for the previous electronically filed Form D submission.
- If you want to file an amendment to a previously filed Form D submission, select the option "Amendment to a previous Form D Filing". The Accession Number field will appear and you will be required to supply the accession number for the previously filed Form D submission.

The "Form D Issuer's Information" screen will appear in a new browser window after you select the Form D type.

8.1.9 Completing an Online Form D Submission

After you have made a selection to complete a new Form D submission, a new Form D submission using previous electronically filed Form D data or an amendment to a previous Form D, you will be presented with the "Form D Issuer's Information" screen.

8.1.9.1 Form D Issuer's Information

The "Form D Issuer's Information" screen appears, as shown below:



Figure 8-38: Form D Issuer's Information

The following are the data entry conventions for this screen:

- Primary Filing Issuer's Information: Enter the CIK (Filer ID Number) and CCC (Filer ID Number Confirmation Code). If there is more than one issuer, enter the CIK for the primary issuer.
- Submission Contact Information: Enter the contact information for the issuer.

  Note: If there is a problem with the filing, EDGAR will contact the person you have provided here.
- Notification Information: Enter the e-mail address of anyone else that you want to be notified of the status of your filing (e.g., submission was accepted or suspended). A maximum of three additional e-mail addresses are allowed. After you submit the filing, EDGAR will automatically send notification messages to the e-mail addresses associated with the Login CIK, Submission Contact and Primary Issuer. The automated submission notification e-mails will include the web address of the Electronic Filing Depository (*https://efdnasaa.org*) to enable you to fulfill your state filing obligations for Form D.
  - Adding or Removing Additional E-mail Addresses
    - You may add additional e-mail addresses by clicking the [Add] button. You may add up to three additional e-mail addresses.
    - An e-mail address must be in the standard e-mail format and include one "@" and at least one "." after the "@".

- You may remove one or more additional e-mail addresses by checking the box to the left of the e-mail address and then clicking the [Remove] button.

Making Changes to Issuer/Company Information

If you wish to make changes to the issuer/company information maintained in EDGAR (e.g., address, contact information, e-mail address), click the hyperlinked word "here" within "Changes to company information may be made here". You will be directed to the Online Forms Website's "Retrieve/Edit Data" function where you may modify EDGAR company information.

Any changes made to the issuer/company information on your Form D filing will ONLY be saved as part of the filing data.

8.1.9.2 Issuer's Identity

The "Issuer's Identity" screen is shown below:



Figure 8-39: Issuer's Identity

The following are the data entry conventions for the screen:

- CIK (Filer ID Number), CCC (Filer ID Number Confirmation Code), Name of Issuer, Jurisdiction of Incorporation/Organization, and Previous Names will be pre-populated, based on the CIK entered on "Form D Issuer's Information" screen, and will be disabled.
- Year of Incorporation/Organization: Enter a year if you select "Within Last Five Years (specify year)" (enter a four digit year).

Adding or Removing Additional Issuers

To add additional issuers, select the [Add Issuer] button, as shown below:



Figure 8-40: Add Issuer

Note: You will receive an error message if you enter an invalid CIK/CCC combination.

- You must select Year of Incorporation/Organization as required for the primary issuer. Previous Name(s) for additional issuers will be pre-populated and disabled.

  Note: You may add up to 99 additional issuers. You will need to indicate if the number of additional issuers exceeds 99.

The following is an action you may perform:

- You may remove one or more additional issuers by checking the box to the left of the issuer's CIK, and then clicking the [Remove Issuer] button. You cannot remove the primary issuer.

Adding or Removing Additional Previous Names

- You may add up to three "previous names" used by your company that were not previously recorded in EDGAR, by clicking the [Add Name] button. Any previous names recorded in EDGAR will be displayed and disabled. Those names cannot be edited or removed. However, you will be able to edit the most recent three "previous names" added via the online Form D submission process.

- You can also remove any additional previous names added via the online Form D submission process by checking the box to the left of the name, and then clicking the [Remove Name] button.

Making Changes to Issuer/Company Information

If you wish to make changes to the issuer/company information maintained in EDGAR (e.g., address, contact information, e-mail address), click the hyperlinked word "here" within "Changes to company information may be made here". You will be directed to the Online Forms Website's "Retrieve/Edit Data" function where you may modify EDGAR company information.

Any changes made to the issuer/company information on your Form D filing will ONLY be saved as part of the filing data.

8.1.9.3 Principal Place of Business and Contact Information

The "Principal Place of Business and Contact Information" screen is shown below:

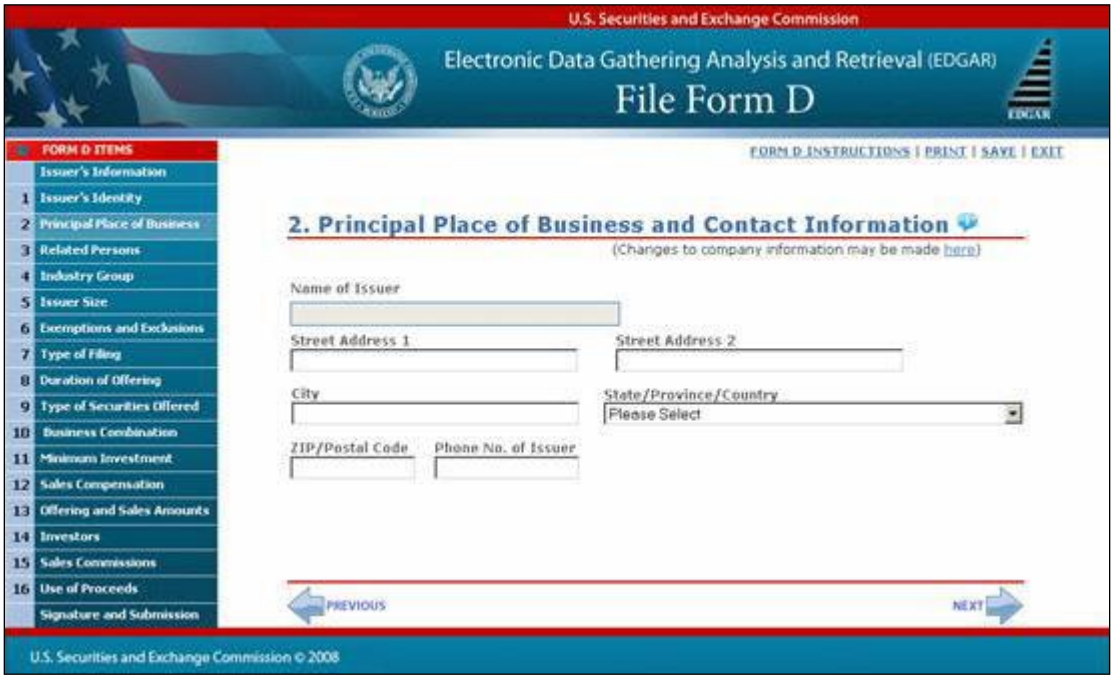


Figure 8-41: Principal Place of Business and Contact Information

The following are the data entry conventions for this screen:

- The information in this item will be pre-populated based on the Business Address on file in EDGAR for each CIK entered in the "Issuer's Identity" screen.
- If your address on file in EDGAR contains a P.O. Box, it will not be valid for a Form D filing. You will have to enter a new valid address that will be associated with the current Form D filing only. To change the address on file in EDGAR, you must use "Changes to company information may be made here" option or the Online Forms Website's "Retrieve/Edit Data" option.

Making Changes to Issuer/Company Information

If you wish to make changes to the issuer/company information maintained in EDGAR (e.g., address, contact information, e-mail address), click the hyperlinked word "here" within "Changes to company information may be made here". You will be directed to the Online Forms Website's "Retrieve/Edit Data" function where you may modify EDGAR company information.

Any changes made to the issuer/company information on your Form D filing will ONLY be saved as part of the filing data.

8.1.9.4 Related Persons

The "Related Persons" screen is shown below:

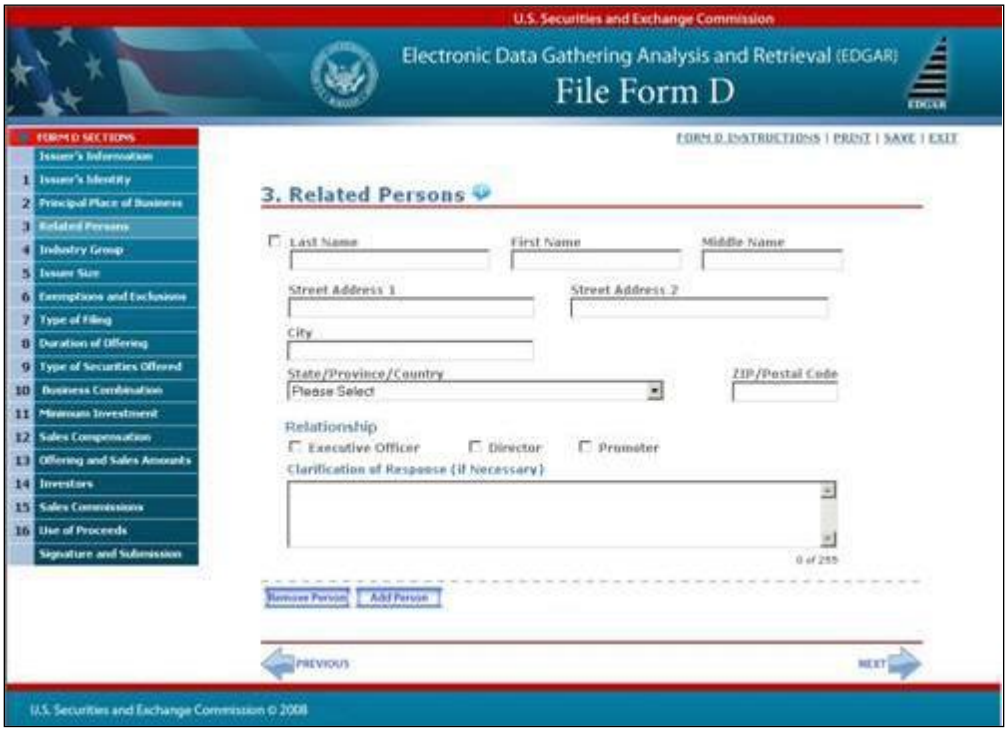


Figure 8-42: Related Persons

The following are the data entry conventions for this screen:

- Complete the required field(s): Last Name, First Name, Street Address 1, City, State/Province/Country, Zip/Postal Code and Relationship. Middle Name, Street Address 2, and "Clarification of Response" fields are optional.

Adding or Removing Additional Related Persons

- You may add additional related persons by clicking the [Add Person] button. You may add up to 99 additional related persons.
- You may remove additional related persons by checking the box to the left of the related persons, and then clicking the [Remove Person] button.
- Last Name allows up to 200 characters.

8.1.9.5 Industry Group

The "Industry Group" screen is shown below:

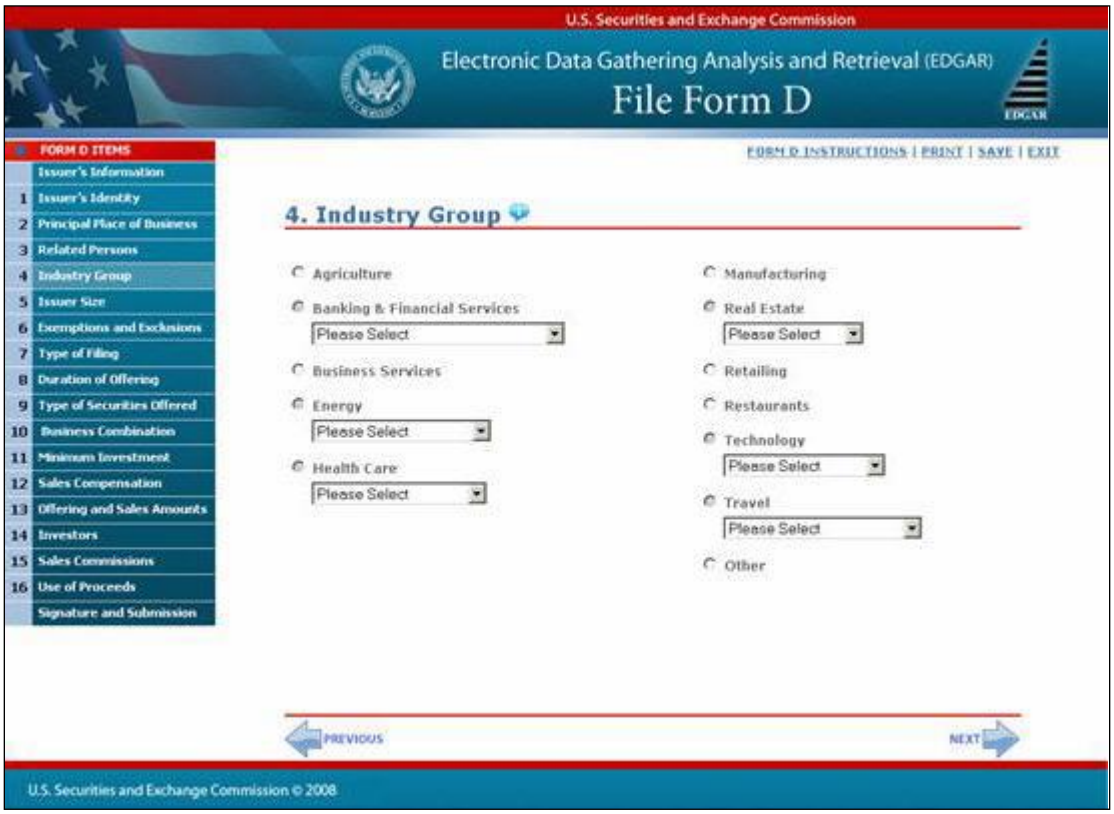


Figure 8-43: Industry Group

The following are the data entry conventions:

- Select the applicable Industry Group option. Some selections require additional choices.
- If you selected "Pooled Investment Fund" from the "Banking and Financial Services" industry option, you will be required to further select an "Investment Fund Type", and will need to answer the question that appears.
- Address whether or not the issuer is registered as an investment company under the Investment Company Act of 1940.

8.1.9.6 Issuer Size

The "Issuer Size – Revenue Range" screen is shown below:

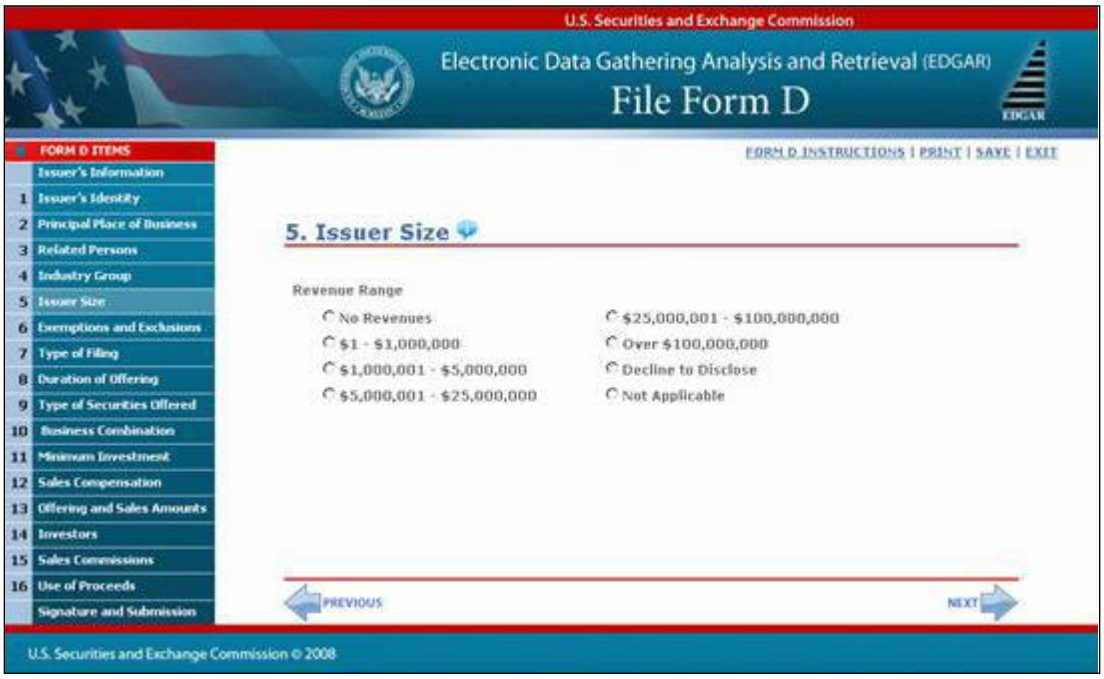


Figure 8-44: Issuer Size – Revenue Range

The following are the data entry conventions for this screen:

- The issuer size option on this screen will depend on what you selected in the previous Form D item, Industry Group.
- The Revenue Range will be the default list that appears.

- The Aggregate Net Asset value range will appear if you selected "Hedge Fund" or "Other Investment Fund" for the "Industry Group" item. The "Issuer Size - Aggregate Net Asset Value Range" screen is shown below:

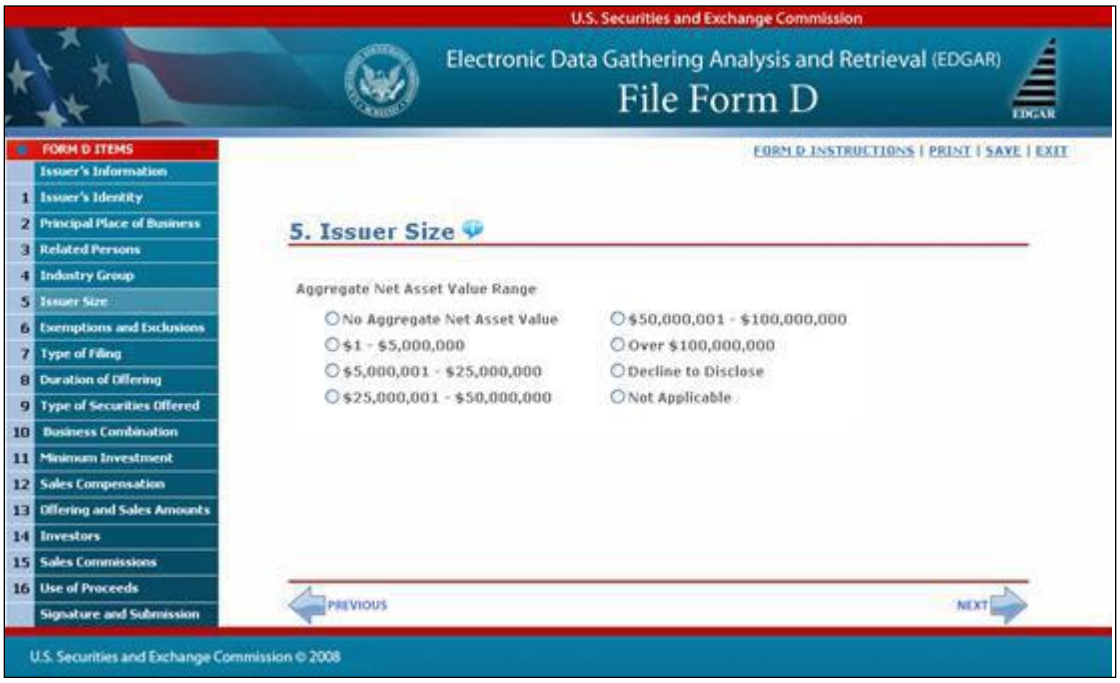


Figure 8-45: Issuer Size – Aggregate Net Asset Value Range

8.1.9.7 Federal Exemption(s) and Exclusion(s) Claimed

The "Federal Exemption(s) and Exclusion(s) Claimed" screen is shown below:

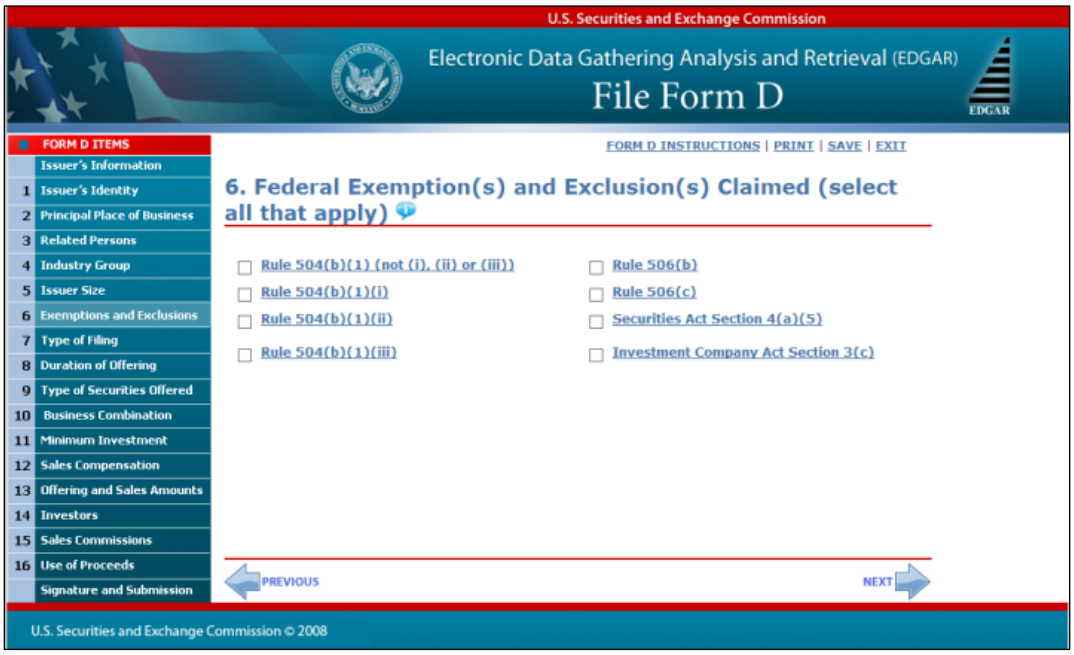


Figure 8-46: Federal Exemption(s) and Exclusion(s)

The following are the data entry conventions for this screen:

- Select as many exemptions and exclusions claimed that apply.

Notes:

(1) You cannot select both "Rule 506(b)" and "Rule 506(c)" in a single submission.

(2) Each rule option is hyperlinked to provide more information about the rule.

- If you select "Investment Company Act Section 3(c)", you will need to further select one or more of the Section 3(c) paragraphs from the list. The list of Section 3(c) paragraphs is shown below:

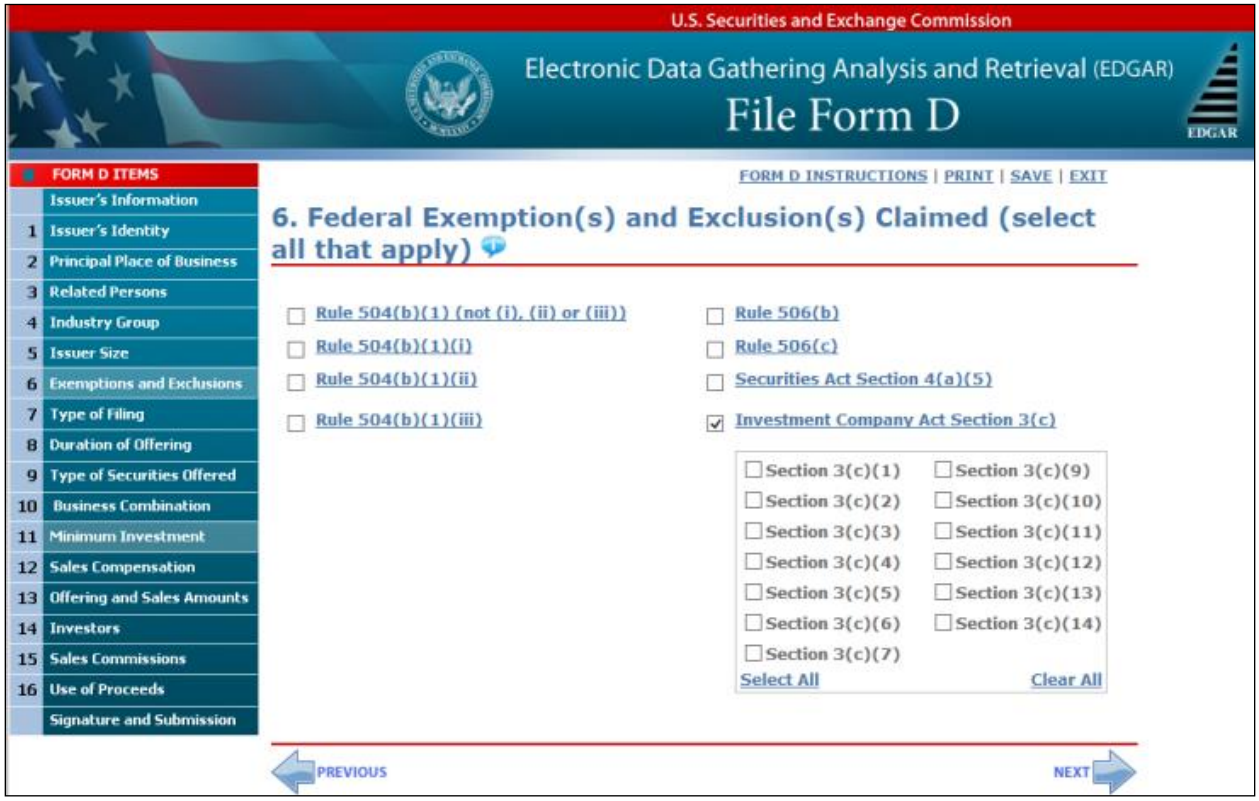


Figure 8-47: Investment Company Act Section 3(c) List

8.1.9.8 Type of Filing

The "Type of Filing" screen is shown below:

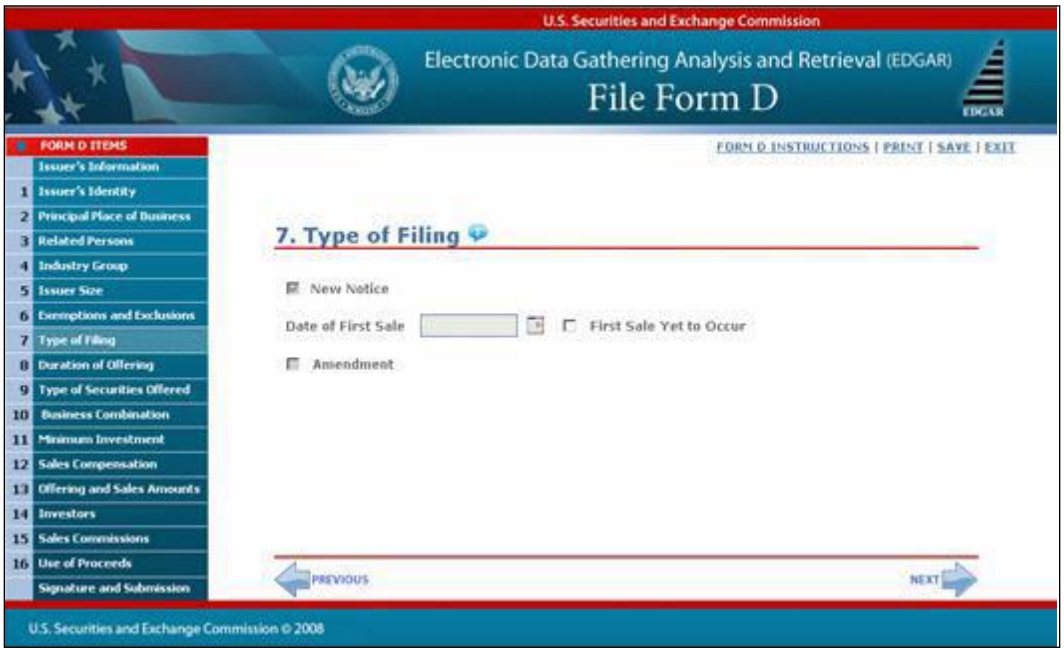


Figure 8-48: Type of Filing

The following are the data entry conventions for this screen:

- Entry for this screen will depend on the type of Form D that was selected in preparation for the Form D submission process. Refer to Section 8.1.8.4, "Preparing to File Form D," for more information.
- If you are amending a previous electronic Form D, the "Amendment" option will be pre-populated, and disabled.
- If you are creating a new Submission based on a previous Form D, the New Notice field in this item will be pre-populated, and disable the other fields.

Note: You may either select the "Date of First Sale" or "First Sale Yet to Occur".

8.1.9.9 Duration of Offering

The "Duration of Offering" screen is shown below:

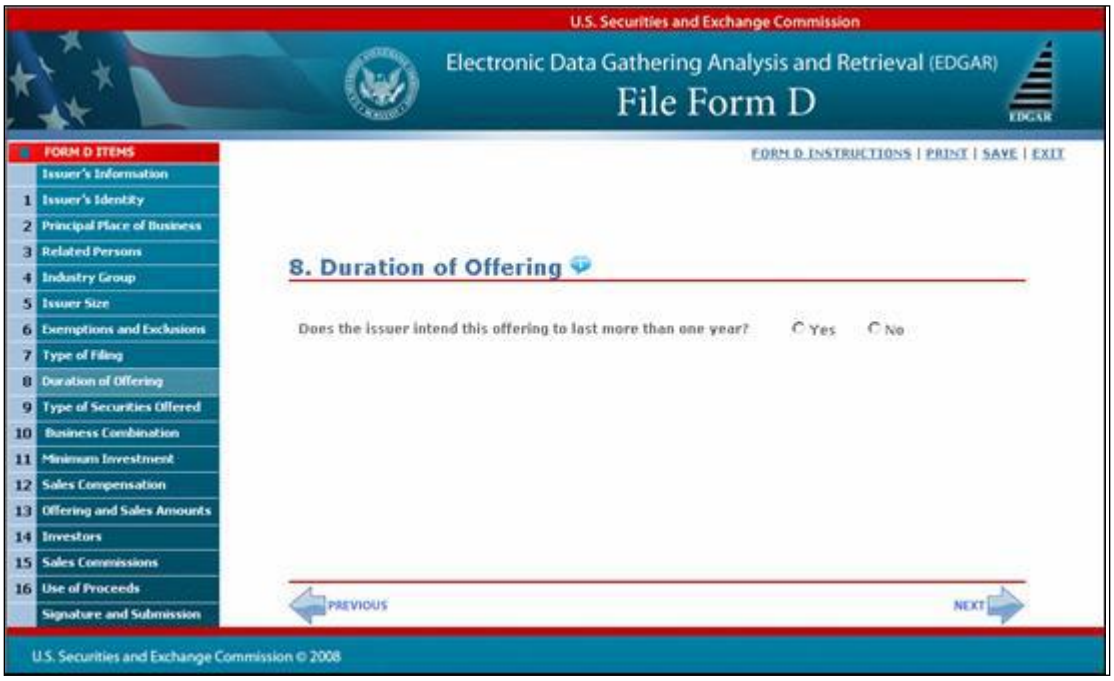


Figure 8-49: Duration of Offering

8.1.9.10 Type(s) of Securities Offered

The "Type(s) of Securities Offered" screen is shown below:

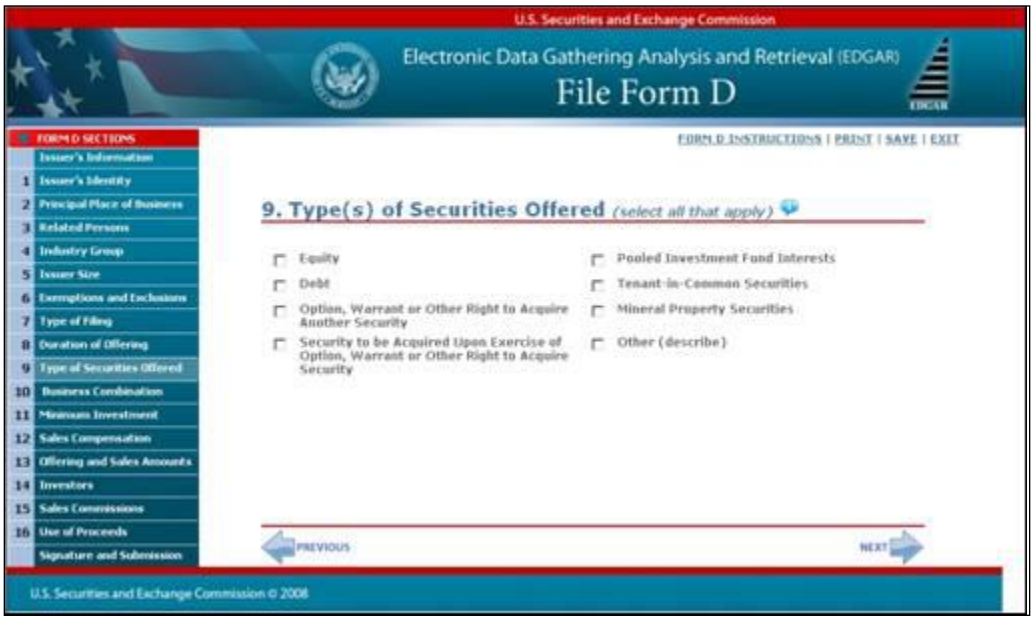


Figure 8-50: Type(s) of Securities Offered

The following are data entry conventions for this screen:

- Select one or more type(s) of securities.
- If you select "Other (describe)," you will need to enter a description.
- "Pooled Investment Fund Interests" will be pre-populated if you selected "Investment Company Act Section 3(c)" in the "Federal Exemption(s) and Exclusion(s) Claimed" screen. You will be able to unselect "Pooled Investment Fund Interests" without affecting the Investment Company Act Section 3(c) field.

8.1.9.11 Business Combination Transaction

The "Business Combination Transaction" screen is shown below:

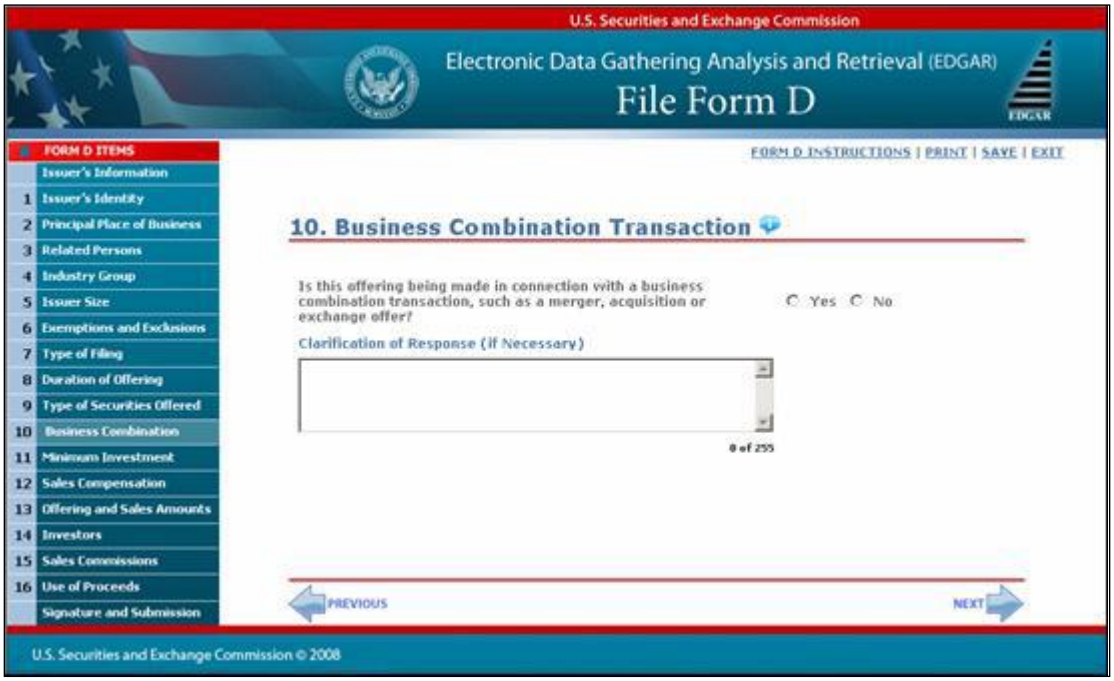


Figure 8-51: Business Combination Transaction

8.1.9.12 Minimum Investment

The “Minimum Investment” screen is shown below:



Figure 8-52: Minimum Investment

The following is the data entry convention for this screen:

- You may only enter whole US dollars.

8.1.9.13 Sales Compensation

The “Sales Compensation” screen is shown below:



Figure 8-53: Sales Compensation

The following are the data entry conventions for this screen:

- You must enter data for all of the fields, with the exception of "Street Address 2", which is an optional field.
- You may select one or more "State(s) of Solicitation".
- You may either provide the "Recipient CRD Number" or select "None".
- You may either identify the "(Associated) Broker or Dealer" or select "None".
- You may either identify the "(Associated) Broker or Dealer CRD Number" or select "None".
- You may add or remove recipients.
- "(Associated) Broker or Dealer" and "Recipient" both allow up to 200 characters.

Adding or Removing Additional Recipients

- To add additional recipients, select the [Add] button.
- You may add up to 99 additional recipients. You will need to indicate if the number of additional recipients exceeds 99. You must follow the same instructions that apply to the initial recipient for which you listed, and enter in all the required fields.
- You may remove additional recipients by checking the box to the left of the "Recipient", and then clicking the [Remove] button.

8.1.9.14 Offering and Sales Amount

The "Offering and Sales Amount" screen is shown below:

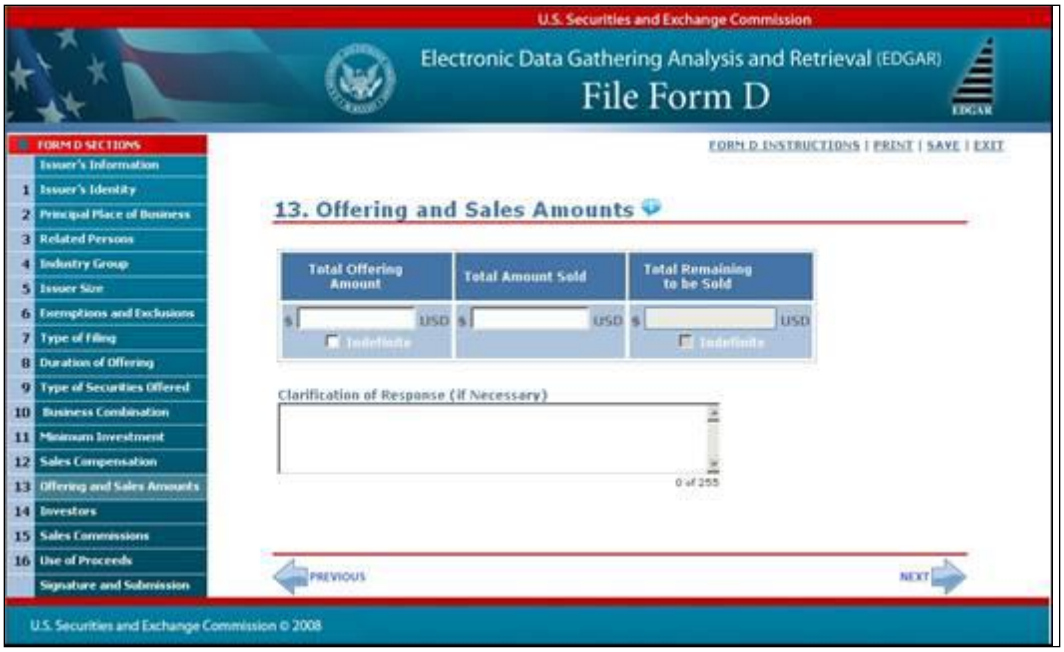


Figure 8-54: Offering and Sales Amount

The following are the data entry conventions on this screen:

- Enter either the "Total Offering Amount" or check "Indefinite".

Note the following restrictions:

- If Rule 504 in Item 6 (Federal Exemption(s) and Exclusion(s) Claimed) is selected and the "Total Offering Amount" entered exceeds $10 million, you will receive the following warning: "Only $10 million of securities is permitted to be offered within a 12-month period under Rule 504."
- "Total Offering Amount" must always be greater than $0.
- If necessary, you can provide clarification in the Clarification of Response field. Clarifications should not exceed 255 characters.
- If you are creating a new submission based on an existing Form D or amending a previously filed one, offering and sales amounts of the original Form D will be automatically populated on this page.
- Enter the "Total Amount Sold".
- The amount must be provided as a whole US dollar.

Note: "Total Remaining to be Sold" is a disabled field.

8.1.9.15 Investors

The "Investors" screen is shown below:

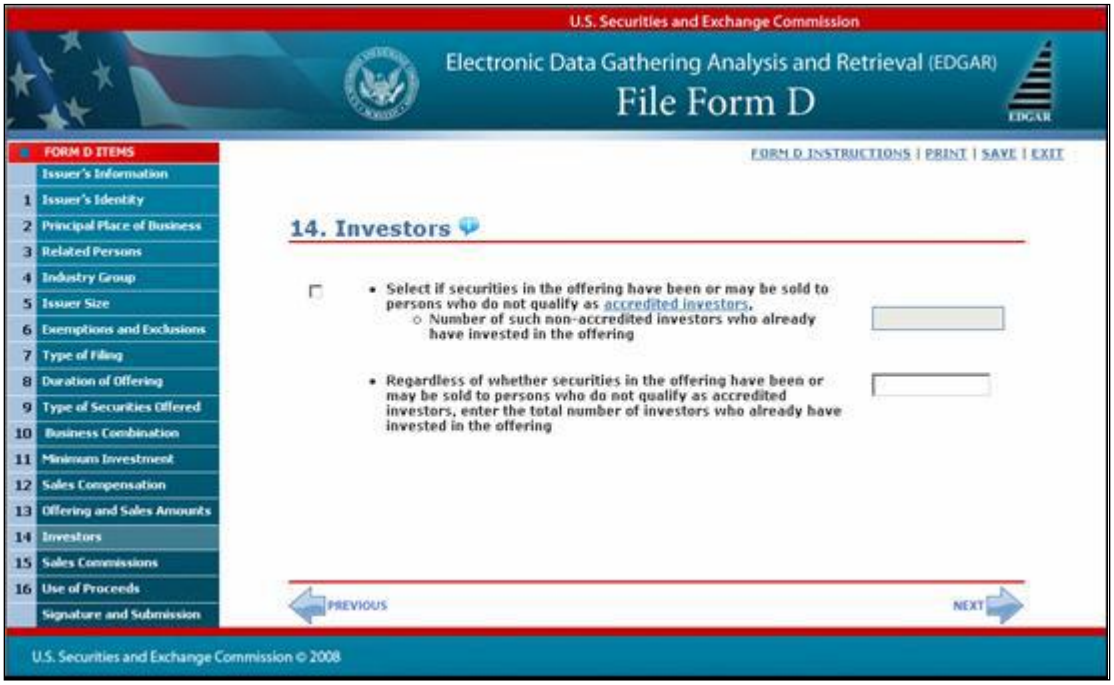


Figure 8-55: Investors

The following are the data entry conventions for this screen:

- Select the check box and enter the number of non-accredited investors, if applicable.
- Enter the total number of investors.
- If you selected Rule 506(b) in the "Federal Exemption(s) and Exclusion(s) Claimed" item of Form D and enter more than 35 non-accredited investors on this screen, you will receive the following warning: "You have selected Rule 506(b) in Item 6, Federal Exemption(s) and Exclusion(s) Claimed. No more than 35 non-accredited investors are permitted in Rule 506(b) offerings."

Note: 'accredited investors' is a link, which will provide more information.

8.1.9.16 Sales Commissions and Finder's Fee Expenses

The "Sales Commissions and Finders' Fee Expenses" screen is shown below:

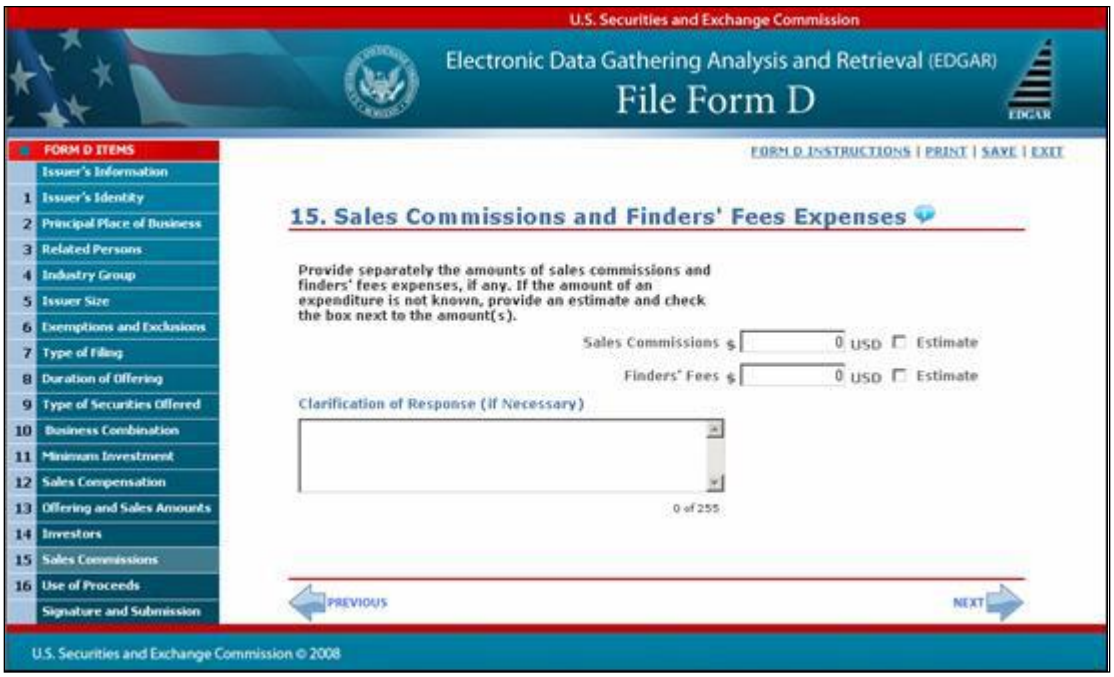


Figure 8-56: Sales Commissions and Finders' Fee Expenses

The following are the data entry conventions for this screen:

- Enter a value for the "Sales Commissions" and "Finders' Fees".
- The default value is $0 for the "Sales Commissions" and "Finders' Fees". Check "Estimate" if the amount is uncertain.
- You may enter only whole US dollars.

8.1.9.17 Use of Proceeds

The "Use of Proceeds" screen is shown below:

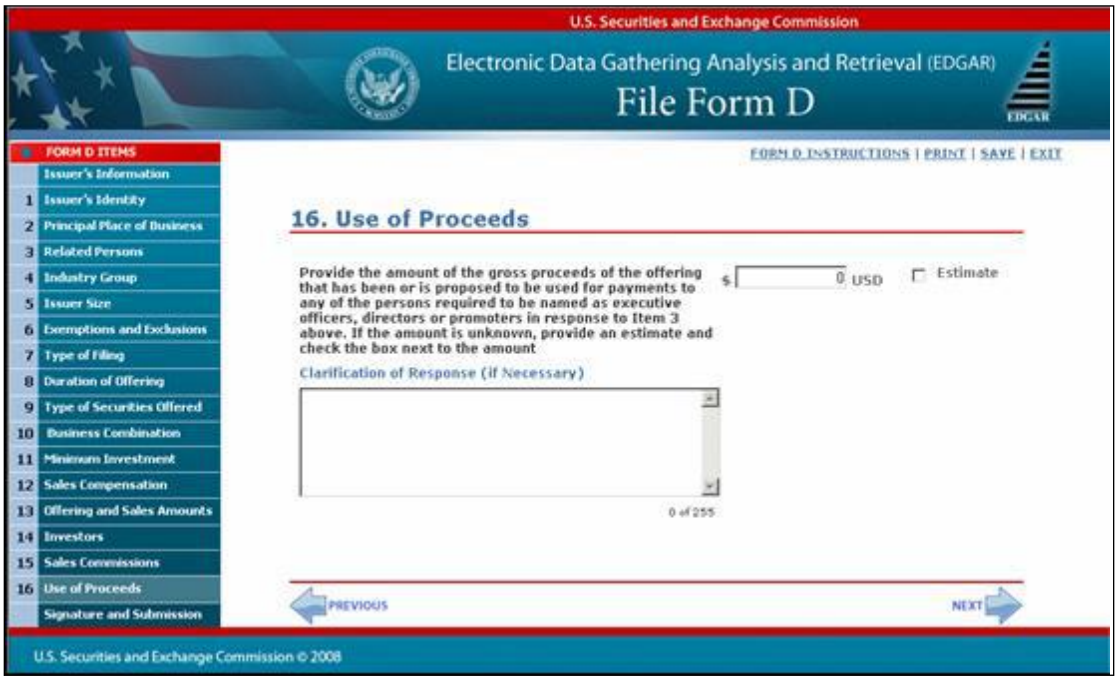


Figure 8-57: Use of Proceeds

The following are the data entry conventions for this screen:

- The default value is $0 for the amount of gross proceeds. Check "Estimate" if the amount is uncertain.
- You may enter only whole US dollars.

8.1.9.18 Signature and Submission

Once you have completed all of the Form D items, the "Signature and Submission" screen appears, as shown below. For signature, type in the signer's name or other letters or characters adopted or authorized as the signer's signature. Carefully read through the Terms of Submission agreement. You may print the Terms of Submission.

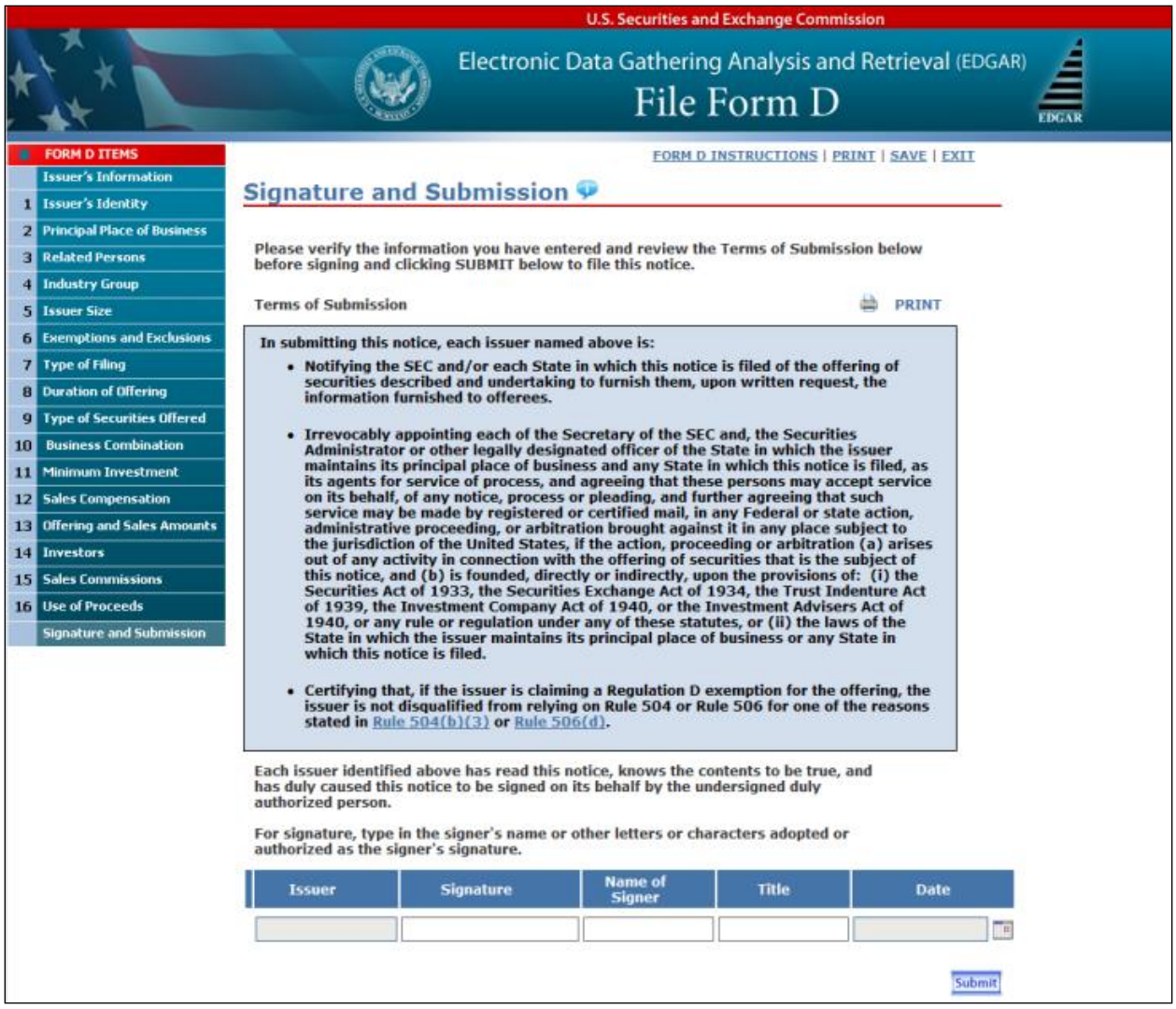


Figure 8-58: Signature and Submission

Note: 'Rule 504(b)(3)' and 'Rule 506(d)' are links, which provide more information.

The following are the data entry conventions for this screen:

- Complete the required field(s). The check box for the duly authorized representative is an optional field.
- Each issuer will be pre-populated to correspond with the issuer names which were provided in the "Issuer's Identity" item and disabled.
- Select the date by clicking the Calendar icon.

- Click [Submit] button when you have completed the form and are ready to submit the filing. The system will take you to the confirmation screen.
- If there are two or more issuers, you may sign on behalf of the additional issuers which you have provided in the Issuer's Identity item. Select the check box that indicates you are an authorized representative. On the printed form, "All Issuers" shall be displayed in the Issuers Identity section of the form.
- Each issuer must retain the manually signed document signed on its behalf for five years.

8.1.9.19 Form D Confirmation/Correction

After your Form D filing has been submitted and verified, the "Form D Confirmation/Correction" screen appears, as shown below:



Figure 8-59: Form D Confirmation/Correction

The following are actions you may perform:

- [Edit Form D] button: Allows you to modify your form.
- [View/Print Submission] button: Displays your completed filing in a new browser window in a PDF format.
- [Transmit Submission] button: Passes your submission to the "Transmit Submission Confirmation" screen. It does not immediately transmit your submission.

8.1.9.20 Transmit Submission Confirmation

Once you click 'Transmit Submission', the "Transmit Submission Confirmation" screen appears, as shown below:



Figure 8-60: Transmit Submission Confirmation

The following are actions you may perform:

- [Cancel Transmission] button: Returns you to the "Form D Confirmation/Correction" screen.
- [View/Print Submission] button: Allows you to view your Form D filing in a PDF format.
- [Transmit Submission] button: Allows you to submit Form D filing to EDGAR. The "Transmit Submission Acknowledgment" screen will appear and display your accession number for the submission.

After you have confirmed your transmission, the "Transmit Submission Acknowledgment" screen will appear and display your accession number for the submission.

8.1.9.21 Transmit Submission Acknowledgment

The "Transmit Submission Acknowledgment" screen is shown below:



Figure 8-61: Transmit Submission Acknowledgment Screen

This screen provides acknowledgment of your Form D submission transmission.

Note: You should write down your accession number for your records.

8.1.10 Common Ownership Problems

The EDGAR Online Forms Website helps the Ownership filer avoid most common mistakes when constructing their primary document. For filers using this site to submit ownership forms, the most common errors will occur with their attached documents. To prevent these errors, filers can use EDGARLink Online to validate the document content. The error messages listed below reflect issues with attached documents.

Problem	Description
Illegal tags in HTML filings	For security reasons, EDGAR does not support all valid HTML tags. Be sure to restrict your tags to those listed in this manual.
Invalid ASCII characters	The ASCII character set is limited and including characters in your documents that are not specified in this manual will cause your filing to be suspended. This is especially true of binary characters.
Illegal External References	If you include references in HTML documents that are external to your References filing, your filing will be suspended. The only legal reference is to the SEC's Public Website.

8.2 EDGAR Filing Website

The EDGAR Filing Website (*https://www.edgarfiling.sec.gov*) is used for preparing and submitting the following forms:

- EDGARLink Online Forms
- Regulation A Forms
- Form 13H variants (13H, 13H-A, 13H-Q, 13H-I, 13H-T, and 13H-R)
- Form 13F variants (13F-HR, 13F-HR/A, 13F-NT, 13F-NT/A, 13F-CTR, and 13F-CTR/A)
- Form ATS-N (ATS-N, ATS-N/MA, ATS-N/UA, ATS-N/CA, ATS-N/OFA, ATS-N-C, and ATS-N-W)
- Form SDR variants (SDR, SDR/A, SDR-A, and SDR-W)
- SBS Entity Forms (SBSE, SBSE/A, SBSE-A, SBSE-A/A, SBSE-BD, SBSE-BD/A, SBSE-C, SBSE-W, SBSE-CCO-RPT, and SBSE-CCO-RPT/A)
- Municipal Advisor Forms (MA, MA-A, MA/A, MA-I, MA-I/A, and MA-W)
- Form X-17A-5 Part III variants (X-17A-5 and X-17A-5/A)
- Form 17-H variants (17HACON, 17HACON/A, 17HQCON, and 17HQCON/A)
- TA Forms (TA-1, TA-1/A, TA-2, TA-2/A, and TA-W)
- Form N-CEN (N-CEN, N-CEN/A) Navigating EDGAR – Logging into EDGAR Filing Website
- Form 24F-2 (24F-2NT and 24F-2NT/A)
- Form N-PX variants (N-PX, N-PX/A, N-PX CTR, and N-PX CTR/A)

Note: EDGAR will only accept TEST filings for N-PX, N-PX/A, N-PX CTR, and N-PX CTR/A form types from December 19, 2022 to June 30, 2024.

To access any of the EDGAR Filing Website functions, you will need to log in to the EDGAR Filing Website. Follow the directions described in Section 7.1.1 for details on how to obtain access and use the EDGAR Filing Website.

8.2.1 EDGAR Filing Website Menu Options

Once you log in to EDGAR, an option menu appears on the left-hand side of the browser window. This menu allows you to navigate easily through EDGAR without having to return to a menu page. Figure 8-62: EDGAR Menu illustrates the menu.

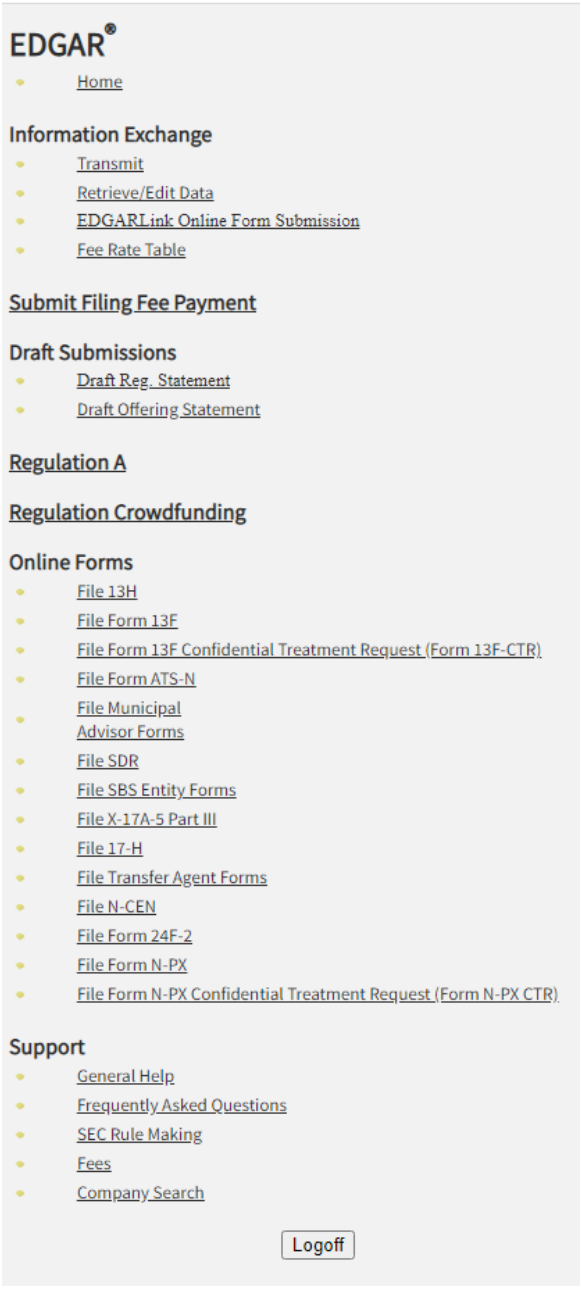


Figure 8-62: EDGAR Menu

This menu is broken down into six different sections: Information Exchange, Draft Submissions, Regulation A, Regulation Crowdfunding, Online Forms, and Support. To access the Online forms, go to the 'Online Forms' section on the EDGAR menu. For more information on the six sections of the EDGAR menu, refer to Section 7.1.1, "Using the EDGAR Filing Website."

8.2.2 General Information on Online Forms

This section discusses the basic information you need to know to file Online Forms. Throughout the filing process, you will have the ability to view the filing instructions, view and print the form, save the form to your computer, and exit the process. The following menu items display on the right hand corner of the Online Forms window:

- The ‘Submit’ function will allow you to submit the completed form to EDGAR. Selecting this function will transmit your submission and you will see an indicator of the submission progress.
- The ‘Save’ function will enable you to save a partially completed form on your computer. To resume working on the form at a later time, log in again and select the ‘Continue with Saved <Form>’ option available on the Type of Filing selection screen of each form. If you use Google Chrome as your web browser, refer to Section 2.3.3 for details on how to set up the Google Chrome browser's save/download preferences.
- The ‘Print’ function allows you to print either a blank form or a current form.
  - Print Blank Form: This option will display a blank form in PDF.
  - Print Current Form: This option will display a partially or fully completed form in HTML format.
- The ‘Instructions’ function will display the instructions for completing a form.
- The ‘Exit’ function will prompt you to confirm and then close the current form filing. Any data entered will be discarded unless you first ‘Save’ the work you have entered.

Note: When entering data in a form, a time-out warning message will be displayed as shown in Figure 8-63 if the form’s browser window is left inactive for 55 minutes.

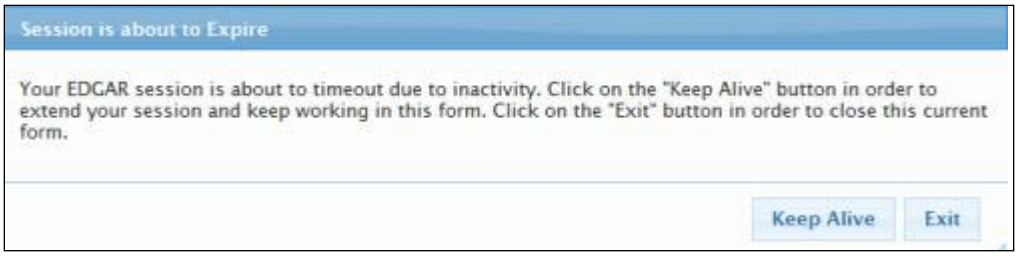


Figure 8-63: Warning Message – Session is about to Expire

Click the [Keep Alive] button to keep the current session active and prevent a time-out at 60 minutes of inactivity.

8.2.2.1 Help Functions

The following help functions will provide you with more information during the Online Form filing process:

- Field Help: Help text will be available for selected fields by placing your mouse over the field labels.
- ‘Instructions’ link: This link will display instructions for completing a form.

8.2.2.2 Navigating Online Forms

There are several ways to navigate within Online Forms. To navigate from item to item, you may perform one of the following:

- Click [Previous] located at the bottom left of the screen, to return to the previous screen.
- Click [Next] located at the bottom right of the screen, to navigate to the next screen.

- Select the appropriate form Item from the navigation menu located on the left side of the screen.

8.2.2.3 Validating Online Forms

EDGAR will validate the information that you have entered for Online Forms at different levels. EDGAR will validate forms at an individual screen level and the entire form when you click the [Submit] button. Additionally, EDGAR also provides the option of validating document attachments.

EDGAR will check to ensure that each screen is completed appropriately before you can proceed to the next form screen or submit your form. Required fields are indicated by an asterisk to the right of the label name (for example, Filer CIK* and Filer CCC* are some of the required fields.) If EDGAR detects invalid information for a field at the individual screen level, a red 'x' icon is displayed within the field. Clicking the icon displays a message describing the type of information that belongs in the field to help you correct the errors, before final submission of the form.

When you complete the entire Online Form and click the [Submit] button, EDGAR will automatically validate your form's information. If there are errors, they must be corrected for each form screen. For best results, it is recommended that you correct the errors in sequence, starting with the first screen that has invalid information.

8.2.3 File Regulation A Forms

This section describes the general process for preparing and submitting Regulation A submissions under the Securities Act of 1933 to EDGAR for processing.

Issuers can file the following Regulation A submission form types:

Draft Submissions

- DOS: Non-public draft offering statement under Regulation A
- DOS/A: Non-public draft pre-qualification amendment for offering statement under Regulation A
- DOSLTR: Draft Offering Statement Letter

Regulation A Offering Statements and Circulars

- 1-A: Offering statement under Regulation A
- 1-A/A: Pre-qualification amendment for offering statement under Regulation A
- 1-A POS: Post-qualification amendment to a 1-A offering statement
- 1-A-W: Withdrawal of offering statement under Regulation A
- 1-A-W/A: Amendment to a withdrawal of offering statement under Regulation A
- 253G1: Reflects information previously omitted from the offering circular in reliance on Rule 253(b)
- 253G2: Reflects information that constitutes a substantive change from or addition to the information set forth in the last offering circular
- 253G3: Reflects information covered in both 253G1 and 253G2
- 253G4: Reflects information covered in 253G1, 253G2 or 253G3 that is not being timely filed

Regulation A Ongoing Reports

- 1-K: Annual Report Pursuant to Regulation A
- 1-K/A: Amendment to Annual Report Pursuant to Regulation A
- 1-SA: Semiannual Report Pursuant to Regulation A
- 1-SA/A: Amendment to Semiannual Report Pursuant to Regulation A
- 1-U: Current Report pursuant to Regulation A
- 1-U/A: Amendment to Current Report pursuant to Regulation A
- 1-Z: Exit Report under Regulation A
- 1-Z/A: Amendment to Exit Report under Regulation A
- 1-Z-W: Withdrawal of Exit Report under Regulation A
- 1-Z-W/A: Amendment to a withdrawal of Exit Report under Regulation A

8.2.3.1 General Information for Regulation A Forms

The following section provides general information that is applicable to Regulation A form types:

- You can access Regulation A form types using the:
  - 'Regulation A' or 'Draft Offering Statement' link on the EDGAR menu of the EDGAR Filing Website
  - 'REG A' link on the EDGARLink Online Submission Type Selection screen
- You can submit filer-constructed XML submissions for all Regulation A submission form types (with the exception of DOS, DOS/A, and DOSLTR) via the 'Transmit' link on the EDGAR Menu. For DOS, DOS/A, and DOSLTR no filer-constructed XML submissions will be accepted. Refer to Chapter 9, "Filer-Constructed XML Submissions," for information on filer-constructed submissions.
- You must provide a valid Issuer CIK and CCC on the Filer Information screen for submission form types DOS, DOS/A, 1-A, 1-A/A, 1-K, 1-K/A, 1-Z, and 1-Z/A prior to entering any other data. Based on the CIK and CCC entered, certain fields on the Issuer Information screen are pre-populated with information maintained in EDGAR.
- For submission form types DOS/A, 1-A, 1-A/A, 1-A POS, 1-K/A, and 1-Z/A form data will be pre-populated based on the CIK, CCC, and file number entered, eliminating the need to re-enter this information. The details are as follows:
  - The system will pre-populate submission form type DOS/A with data from the most recent previously accepted DOS or DOS/A filing with the '367' prefix file number provided by the issuer, with the exception of the fields that are populated from the company database after the issuer has entered a valid CIK/CCC combination.
  - The system will pre-populate submission form type 1-A with data from the most recent previously accepted DOS or DOS/A submission, with the exception of the fields that are populated from the company database, if the issuer enters the file number from the most recently accepted DOS or DOS/A filing with a '367' file number prefix and a valid CIK/CCC combination.

    Issuers can edit all fields on submission form type 1-A, except three fields, namely "Exact name of issuer as specified in the issuer's charter," "CIK," and "Total (the sum of the aggregate offering prices in the four preceding paragraphs)."
  - The system will pre-populate submission form types 1-A/A with data from the most recent previously accepted 1-A or 1-A/A submission having the same '024' prefix file number as that provided by the issuer, with the exception of the fields that are populated from the company database after the issuer has entered a valid CIK/CCC combination.
  - The system will pre-populate submission form type 1-A POS with data from the most recent previously accepted 1-A or 1-A/A submission having the same '024' prefix file number as that provided by the issuer, with the exception of the fields that are populated from the company database after the issuer has entered a valid CIK/CCC combination.
  - The system will pre-populate submission form type 1-K/A with data from the most recent previously accepted 1-K or 1-K/A submission having the same '24R' prefix file number

as provided by the issuer, with the exception of the fields that are populated from the company database after the issuer has entered a valid CIK/CCC combination.

- The system will pre-populate submission form type 1-Z/A with data from the most recent previously accepted 1-Z or 1-Z/A submission having the same '24R' prefix file number as provided by the issuer, with the exception of the fields that are populated from the company database after the issuer has entered a valid CIK/CCC combination.

- Throughout the filing process, you will have the ability to:
  - save the form to your computer
  - view and print the blank form or current form
  - submit the form
  - view the filing instructions
  - exit the process

    via the menu buttons displayed on the upper right corner of the screen (Figure 8-64). For more information, refer to Section 8.2.2, "General Information on Online Forms."



Figure 8-64: Menu buttons

You can use the following help functions during your filing process. Place your mouse pointer over a field label to view context-sensitive help message (Figure 8-65). Or, click the 'Instructions' link to view filing instructions in a new browser window.

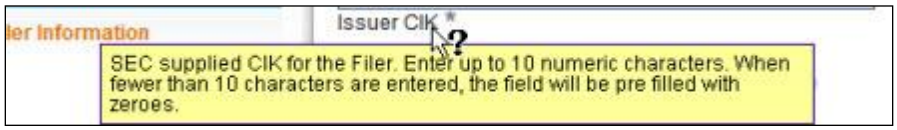


Figure 8-65: Help message on Issuer CIK field

8.2.4 Completing a Regulation A Submission

This section guides you in preparing and submitting the following Regulation A form types:

- Form 1-A and its variants
- Form 1-K and its amendment
- Form 1-Z and its amendment

8.2.4.1 Selecting a Regulation A Form Type

The first step to filing a Regulation A form is to select a submission form type on the File Regulation A Forms screen. To navigate to this screen, click the 'Regulation A' link on the navigation menu of the EDGAR Filing Website (Figure 8-62). The File Regulation A Forms screen is displayed as shown below and it allows you to select a specific form for filing.

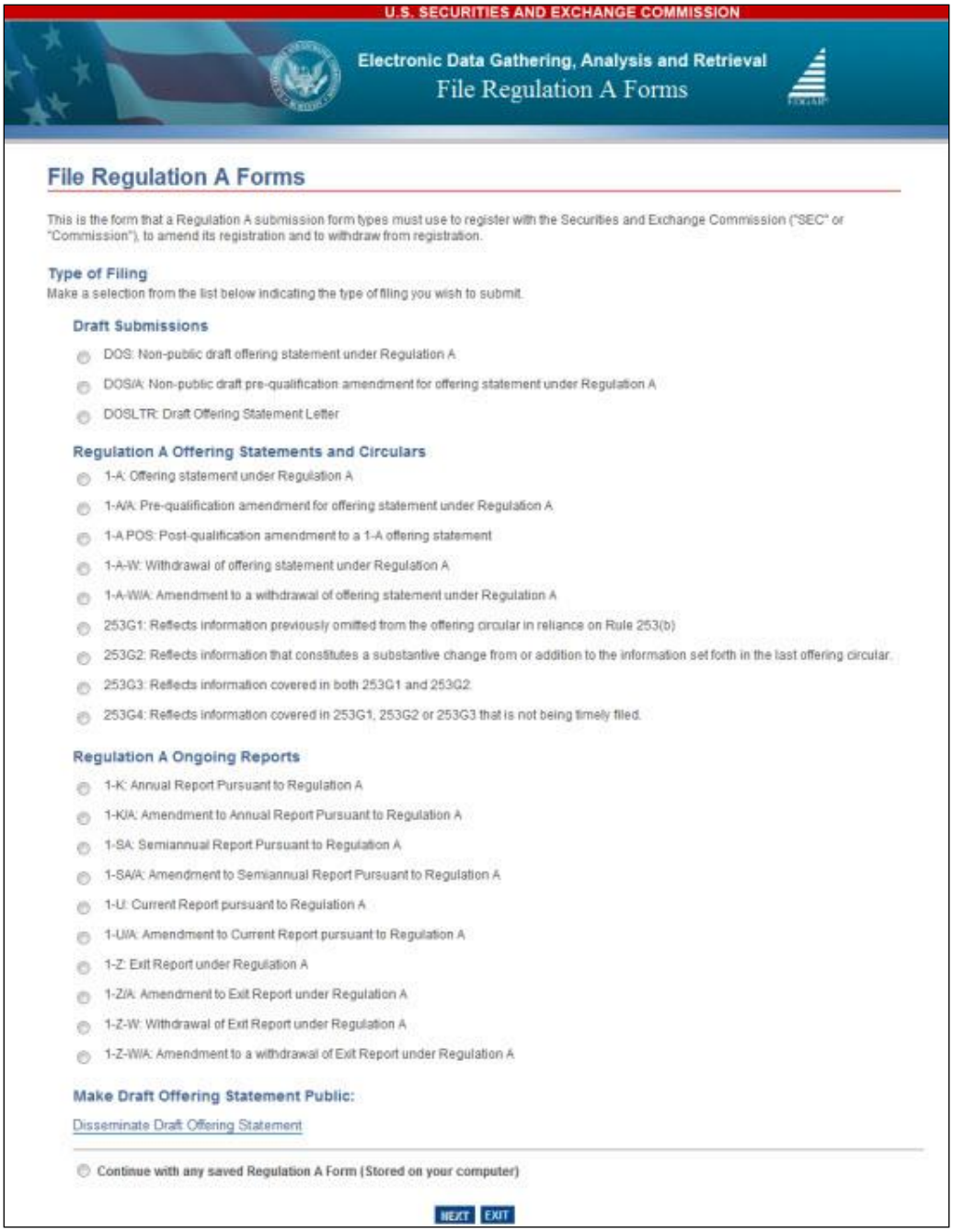


Figure 8-66: File Regulation A Forms

- Select the "DOS: Non-public draft offering statement under Regulation A" option to submit a non-public draft offering statement.
- Select the "DOS/A: Non-public draft pre-qualification amendment for offering statement under Regulation A" option to amend a previously filed DOS submission.
- Select the "DOSLTR: Draft Offering Statement Letter" option to submit correspondence related to Draft Offering Statement.
- Select the "1-A: Offering statement under Regulation A" option to submit an offering statement under Regulation A.
- Select the "1-A/A: Pre-qualification amendment for offering statement under Regulation A" option to submit a pre-qualification amendment to a previously accepted 1-A submission.
- Select the "1-A POS: Post-qualification amendment to a 1-A offering statement" option to submit a post-qualification amendment to a previously accepted 1-A or 1-A/A submission.
- Select the "1-A-W: Withdrawal of offering statement under Regulation A" option to withdraw a previously accepted offering statement under Regulation A.
- Select the "1-A-W/A: Amendment to a withdrawal of offering statement under Regulation A" option to amend a previously accepted 1-A-W submission.
- Select the "253G1: Reflects information previously omitted from the offering circular in reliance on Rule 253(b)" option to submit information previously omitted from the offering circular in reliance on Rule 253(b).
- Select the "253G2: Reflects information that constitutes a substantive change from or addition to the information set forth in the last offering circular" option to submit information that constitutes a substantive change from or addition to the information set forth in the last offering circular.
- Select the "253G3: Reflects information covered in both 253G1 and 253G2" option to submit information included in both 253G1 and 253G2.
- Select the "253G4: Reflects information covered in 253G1, 253G2 or 253G3 that is not being timely filed" option to submit information covered in 253G1, 253G2 or 253G3 that is not being timely filed.
- Select the "1-K: Annual Report Pursuant to Regulation A" option to submit an annual report pursuant to Regulation A.
- Select the "1-K/A: Amendment to Annual Report Pursuant to Regulation A" option to amend an annual report pursuant to Regulation A.
- Select the "1-SA: Semiannual Report Pursuant to Regulation A" option to submit a semiannual report pursuant to Regulation A.
- Select the "1-SA/A: Amendment to Semiannual Report Pursuant to Regulation A" option to amend a semiannual report pursuant to Regulation A.
- Select the "1-U: Current Report pursuant to Regulation A" option to submit a current report pursuant to Regulation A.

- Select the "1-U/A: Amendment to Current Report pursuant to Regulation A" option to amend a current report pursuant to Regulation A.
- Select the "1-Z: Exit Report under Regulation A" option to submit an exit report under Regulation A.
- Select "1-Z/A: Amendment to Exit Report under Regulation A" option to amend an exit report under Regulation A.
- Select the "1-Z-W: Withdrawal of Exit Report under Regulation A" option to withdraw a previously accepted exit report under Regulation A.
- Select "1-Z-W/A: Amendment to a withdrawal of Exit Report under Regulation A" option to amend a previously filed withdrawal of exit report under Regulation A.
- Select the "Continue with any saved Regulation A Form (Stored on your computer)" option to continue working on a previously saved Regulation A filing.

  In addition, you can use the "Restore" function within the EDGARLink Online application to continue working on a previously saved EDGARLink Online submission form type (DOSLTR, 1-A-W, 1-A-W/A, 253G1, 253G2, 253G3, 253G4, 1-SA, 1-SA/A, 1-U, 1-U/A, 1-Z-W, and 1-Z-W/A). For more information on the "Restore" function, refer to Section 7.3.1.3, "EDGARLink Online Tool Bar."

If you want to Make Draft Offering Statement Public:

- Click the 'Disseminate Draft Offering Statement' link to disseminate previously accepted draft offering statements (DOS and DOS/A) to the public. Refer to Section 7.7.2, "Disseminating Draft Offering Statements," for instructions on how to disseminate draft offering statements.

Once you select a submission form type on the File Regulation A Forms screen, click the [Next] button. You will be directed to the Filer Information screen specific to the selected form type.

Important: When you select submission form types DOSLTR, 1-A-W, 1-A-W/A, 253G1, 253G2, 253G3, 253G4, 1-SA, 1-SA/A, 1-U, 1-U/A, 1-Z-W, or 1-Z-W/A on the File Regulation A Forms screen, the EDGARLink Online application is displayed and you must use this application to prepare these forms. For instructions on how to complete these EDGARLink Online forms, refer to Section 7.3, "Preparing Your EDGARLink Online Submission."

8.2.4.2 Filer Information

The Filer Information screen allows you to enter issuer information for submission form types DOS, DOS/A, 1-A, 1-A/A, 1-A POS, 1-K, 1-K/A, 1-Z, and 1-Z/A. The submission form type displays as a screen title and corresponds to the type of submission selected on the File Regulation A Forms screen. The Filer Information screen for Form 1-A is shown as an example in Figure 8-67.

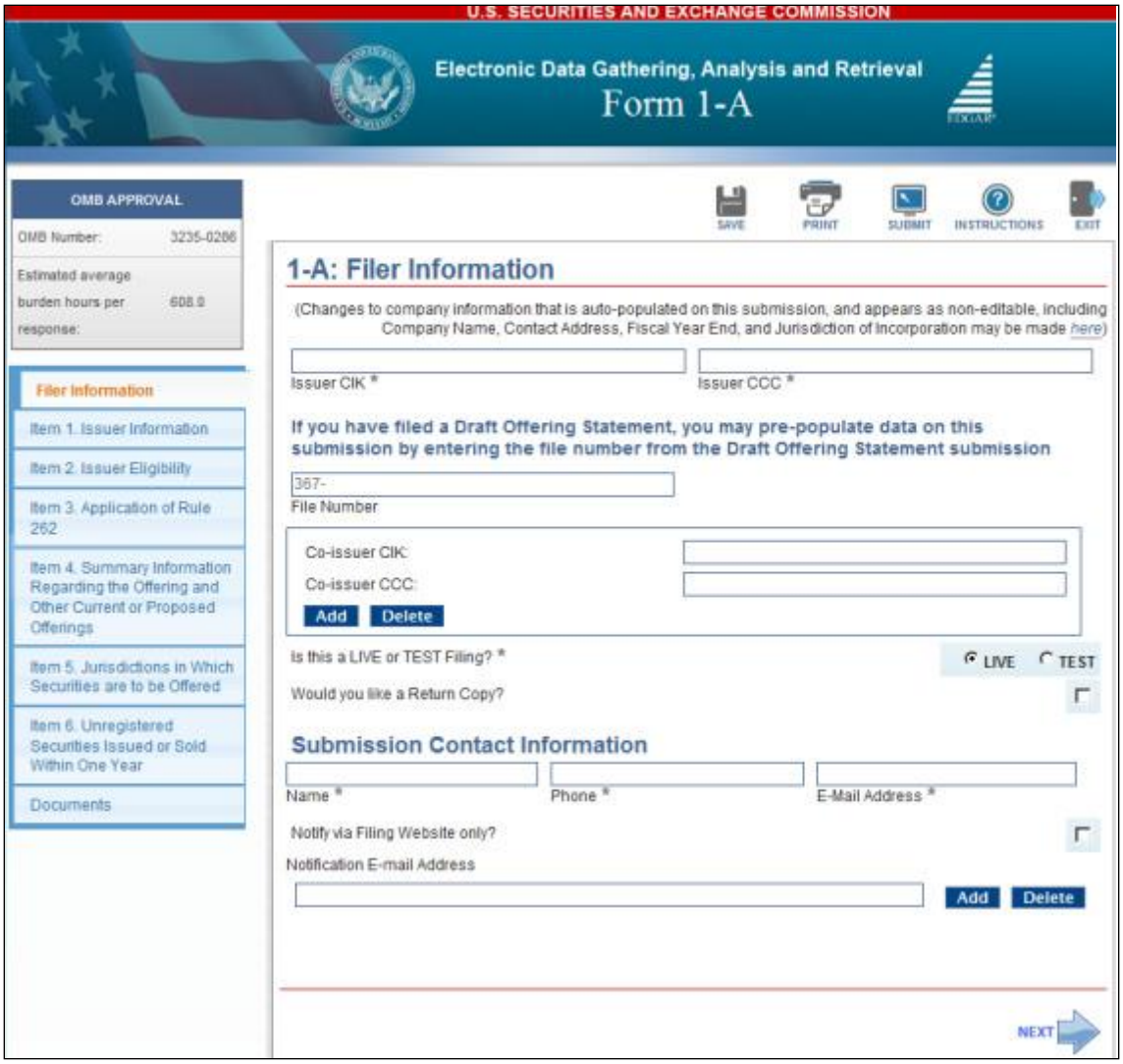


Figure 8-67: Form 1-A: Filer Information

Complete the fields that pertain to the form that you are filing:

- **Issuer CIK and CCC**: Enter the CIK and CCC of the issuer that is submitting the filing.
- **File Number**: The File Number field allows up to 17 characters and only one file number may be included for each registrant. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen.
    - **File Number (with 367-prefix)**: This field is optional for submission form type 1-A and mandatory for submission form type DOS/A. Enter the SEC-supplied draft offering statement (DOS) file number. Sample value: 367-00000-1.
      If you submitted a DOS filing, you can provide the SEC-supplied draft offering statement ("DOS") file number to pre-populate certain data in your Form 1-A filing.

- **File Number (with 024-prefix)**: This field is mandatory for submission form types 1-A/A and 1-A POS. Enter the SEC-supplied file number.
  Sample value: 024-00000-1.
- **File Number (with 24R-prefix)**: This field is mandatory for submission form types 1-K/A and 1-Z/A. Enter the SEC-supplied file number. Sample value: 24R-00000-1. When adding a new issuer, you can enter "NEW" in the File Number field to generate a file number for the New Issuer with the same prefix and sequence number and the next available suffix. Sample value: 24R-00000-2.

- **Co-issuer CIK and CCC**: Enter the CIK and CCC for a registrant associated with this submission. The CCC field is case-sensitive with a length of 8 characters, at least one of which must be a numeral and at least one must be @, #, $, or *.
- **Co-issuer File Number**: Enter the SEC-supplied file number. This field is mandatory if you enter a value in the Co-issuer CIK field for submission form types 1-A/A, 1-A POS, DOS/A, 1-K/A, and 1-Z/A. Similarly, this field is mandatory for submission form types 1-K and 1-Z if you select the "Is this an electronic copy of an official filing submitted in paper format?" check box and enter a value in the Co-issuer CIK field. When adding a new co-issuer, you can enter "NEW" in the Co-issuer File Number field.
- **Is this an electronic copy of an official filing submitted in paper format?**: Select the "Yes" check box if this submission is a confirming electronic copy of an official filing previously submitted in paper format. An electronic confirming copy of a paper filing is not an official filing.
  - For submission form types 1-K and 1-Z, the File Number field is displayed and mandatory if you select the "Yes" check box for "Is this an electronic copy of an official filing submitted in paper format?". Enter the SEC-supplied file number in the File Number field (Sample value: 24R-00000-1). When adding a new issuer, you can enter "NEW" in the File Number field to generate a file number for the New Issuer.
- **Is filer a shell company?**: Select a response to indicate if the filer is a shell company on submission form types 1-K and 1-K/A.
- **Is this filing by a successor company pursuant to Rule 257(b)(5) resulting from a merger or other business combination?**: Select a response to indicate if this filing is related to a merger in which the successor company is filing.
  - For submission form types 1-K, 1-K/A, 1-Z, and 1-Z/A, the File Number field is displayed and mandatory if you select "Yes" for "Is this filing by a successor company pursuant to Rule 257(b)(5) resulting from a merger or other business combination?" question. Enter the SEC-supplied file number in the File Number field (Sample value: 24R-00000-1).
- **Is this a LIVE or TEST filing?**: Select the radio button to mark the submission as a LIVE or TEST filing. Select the "TEST" radio button if you want to submit a test filing and EDGAR will treat the submission as a test and it will not be disseminated.

- **Period**: Enter or select the end date of report or period of filing for submission form type 1-K and 1-K/A. The date entered must be in MM/DD/YYYY format. A future date is not allowed.
- **Submission Contact Information**: Enter the contact information (name, phone number, and e-mail address) of the issuer.
- **Notify via Filing Website only?**: Select the check box to download the filing status notification (whether a filing is accepted or suspended) from the EDGAR Filing Website. Selecting this option restricts EDGAR from sending e-mail notifications of filing status.
- **Notification E-mail Address**: If you want to notify others about the status of the filing, then enter their e-mail addresses. After you submit the filing, EDGAR will automatically send notification messages to these e-mail addresses informing them of the filing status, i.e., whether the filing was accepted or suspended.
    - Adding or Removing Additional E-Mail Addresses
        - You may add up to three e-mail addresses by clicking the [Add] button. An e-mail address must be in the standard e-mail format and include one "@" and at least one "." after the "@"
        - You may remove an e-mail address by clicking the [Delete] button next to the
          e-mail address to be removed.
- **Check box if no changes to the information required by Part I have occurred since the last filing of this offering statement**: Select this check box to indicate that no changes to the information required by Part I have occurred since the last filing of this offering statement. Note that if this check box is selected, all remaining fields on all screens of submission form types 1-A/A, DOS/A, and 1-A POS, will become non-editable.

8.2.4.3 Form 1-A

Form 1-A collects basic information about the issuer and the offering, and is composed of eight tabs:

- Filer Information
- Item 1: Issuer Information
- Item 2: Issuer Eligibility
- Item 3: Application of Rule 262
- Item 4: Summary Information Regarding the Offering and Other Current or Proposed Offerings
- Item 5: Jurisdictions in Which Securities are to be Offered
- Item 6: Unregistered Securities Issued or Sold Within One Year
- Documents

To assist you in filing Form 1-A or its variants (1-A/A, 1-A POS, DOS, and DOS/A), a comprehensive description of each screen is given below. You must complete mandatory fields on all relevant tabs and attach required documents when submitting a Form 1-A or a variant submission. For information on the Documents tab, refer to Section 8.2.4.6, "Documents."

Filer Information

This screen allows you to enter issuer information, such as the Issuer CIK and CCC, File Number, and Contact Information. Based on the information provided on this screen, certain fields on other tabs will be pre-populated such as IRS Employer Identification Number and Jurisdiction of Incorporation associated with the CIK entered. For more information, refer to Section 8.2.4.2, "Filer Information."

Item 1: Issuer Information

The Issuer Information screen for Form 1-A is shown in Figure 8-68 and Figure 8-69. This screen enables you to provide information about the issuer, which includes the issuer's identity, industry group, number of employees, contact information, as well as financial statements and capital structure.

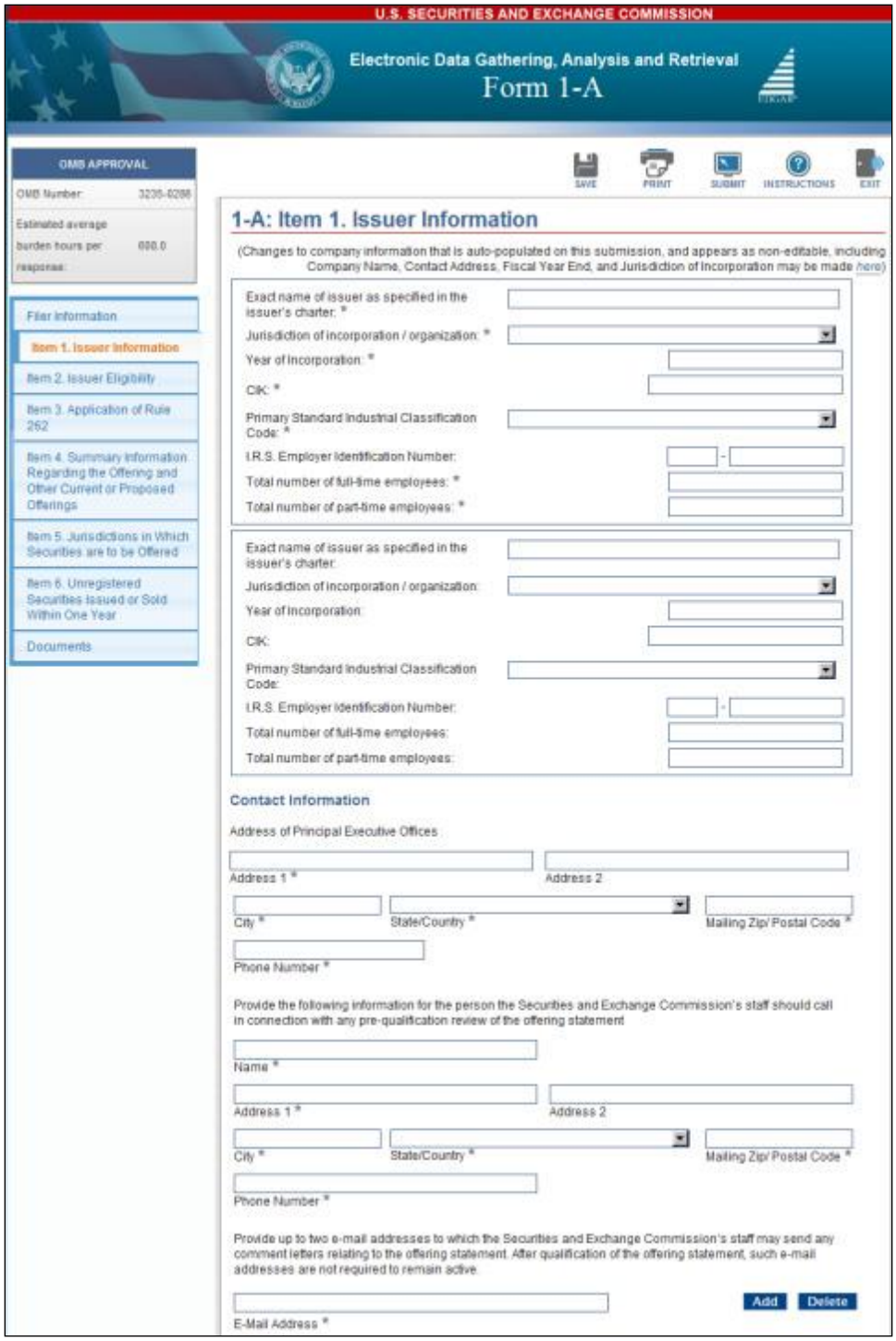


Figure 8-68: Item 1: Issuer Information (Top)

The following fields on the Issuer Information screen are pre-populated with information maintained in EDGAR for the issuer's CIK. The pre-populated fields that are non-editable appear dim on the screen.

- **Exact name of issuer as specified in the issuer's charter**: Displays the name of the security issuer on whose behalf the Form 1-A is filed. This field is pre-populated based on the CIK entered on the Filer Information screen, and is not editable.
- **Jurisdiction of incorporation / organization**: Displays the jurisdiction in which the business is registered. This field is pre-populated from the company database if there is a jurisdiction of incorporation associated with the company for the CIK entered on the Filer Information screen. The system will allow you to edit the field, if no 'State of Incorporation' information is stored in the company database. A change to this field will update the 'State of Incorporation' information stored in the company database.
- **I.R.S. Employer Identification Number**: Displays the IRS Employer Identification Number. This field is pre-populated from the company database if there is an I.R.S employee identification number associated with the company for the CIK entered on the Filer Information screen. The system will allow you to edit the field, if EDGAR does not have the IRS Number in the company database.
- **CIK**: Displays the CIK of the primary registrant. This field is pre-populated based on the CIK number entered on the Filer Information screen, and is not editable.
- **Address of Principal Executive Offices**: Displays the address and phone number of the principal or main office where issuer's business is conducted. This field is pre-populated from the company database if there is an address associated with the company for the CIK entered on the Filer Information screen. The system will allow you to edit these fields, if no address is stored in the company database. A change to these fields will update the company information for the Address of Principal Executive Offices.

Making Changes to Issuer/Company Information

If you need to make changes to the issuer/company information, click the hyperlinked word "here" within 'Changes to company information that is auto-populated on this submission, and appears as non-editable, including Company Name, Contact Address, Fiscal Year End, and Jurisdiction of Incorporation may be made here.' You will be directed to the Retrieve/Edit Data screen on a new browser window, where you may modify this information maintained in EDGAR. However, the modified information will only be displayed on the applicable fields in Form 1-A if you exit the current session and restart the filing process.

Complete the remaining fields on the Issuer Information screen. The fields on the Issuer Information screen are grouped under two main sections: Contact Information and Financial Statements.

- **Year of Incorporation**: Enter the year of incorporation for the primary issuer. A response is required in YYYY format. A future date is not allowed.
- **Primary Standard Industrial Classification Code**: Select a valid SIC code from the drop down list.
- **Total number of full-time employees**: Enter the total number of full time employees. A value equal to or greater than zero must be provided.
- **Total number of part-time employees**: Enter the total number of part-time employees. A value equal to or greater than zero must be provided.

- **Provide the following information for the person the Securities and Exchange Commission's staff should call in connection with any pre-qualification review of the offering statement**: Enter the name, mailing address, and phone number of the person that the SEC staff should call in connection with any pre-qualification review of the offering statement.
- **Provide up to two e-mail addresses to which the Securities and Exchange Commission's staff may send any comment letters relating to the offering statement. After qualification of the offering statement, such e-mail addresses are not required to remain active**: Enter at least one e-mail address of the contact person for this filing (up to 80 characters). A maximum of two e-mail addresses may be added.
- **Financial Statements**: This section enables you to provide financial statements of the most recent period contained in this offering statement.
    - Industry Group (select one): Select Banking, Insurance, or Other to indicate your industry group. Based on your selection of the industry group, certain fields under "Balance Sheet Information" and "Statement of Comprehensive Income Information" will be grayed out and non-editable.
- **Balance Sheet Information**: Enter a value for each editable field under "Balance Sheet Information" for the most recent fiscal period contained in this offering statement. The value entered must be greater than or equal to zero in N,NNN,NNN,NNN,NNN.NN format (up to 13 digits before the decimal and 2 digits after the decimal).

    Note: The value entered in the "Total Liabilities" field must be equal to or greater than the sum of the values entered in the following fields: Accounts Payable and Accrued Liabilities, Policy Liabilities and Accruals, and Long Term Debt. Negative values are permitted for the following fields: Total Assets, Total Stockholders' Equity, and Total Liabilities and Equity. In addition, the value entered in the "Total Liabilities and Equity" field must equal the value entered in the "Total Assets" field.
- **Statement of Comprehensive Income Information**: Enter a value for each editable field under "Statement of Comprehensive Income Information" for the most recent fiscal period contained in this offering statement. The value entered must be greater than or equal to zero in N,NNN,NNN,NNN,NNN.NN format (up to 13 digits before the decimal and 2 digits after the decimal).

    Enter the name of the auditor, if you select Tier 2 in Item 4. You may enter up to 150 characters.

    Note: Negative values are permitted for the following fields: Costs and Expenses Applicable to Revenues, Net Income, Earnings Per Share - Basic, and Earnings Per Share - Diluted.

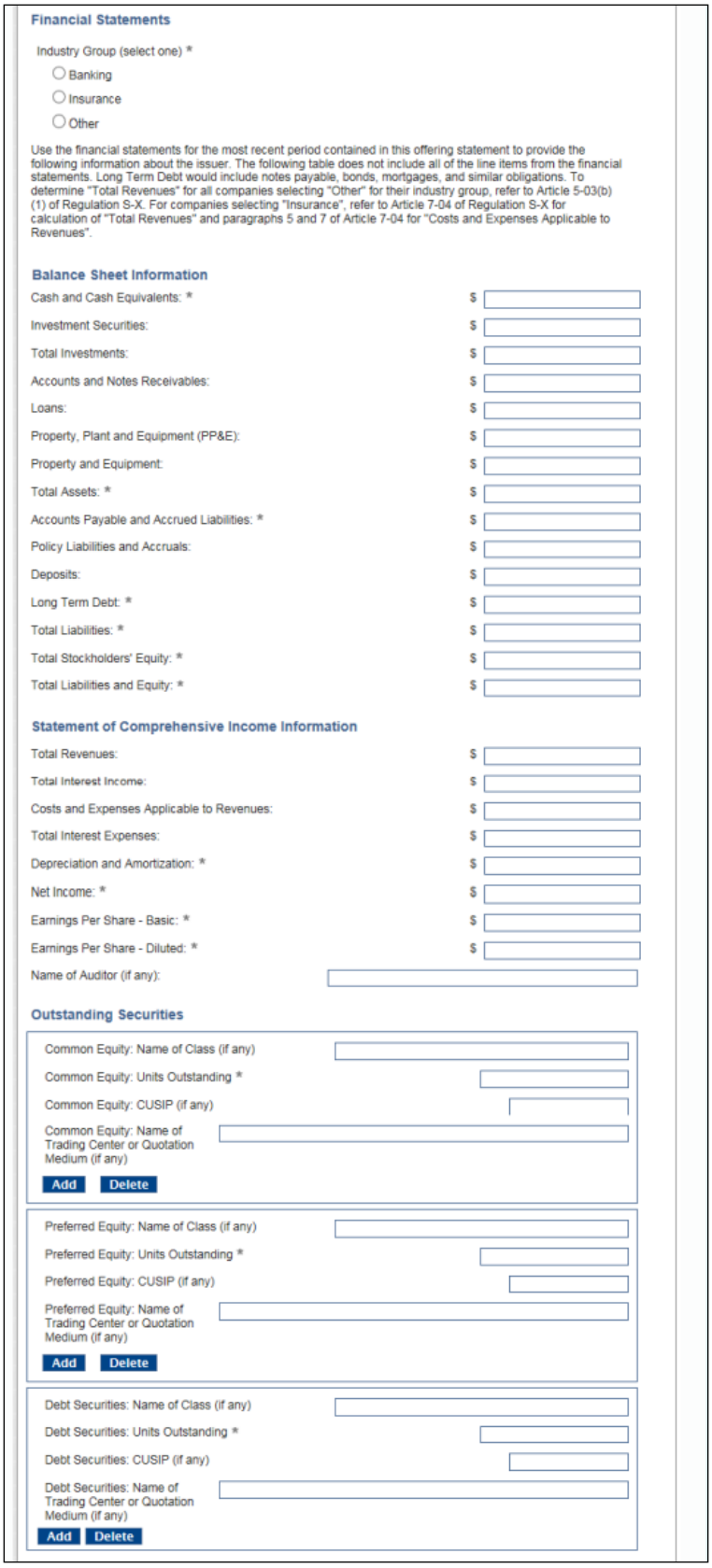


Figure 8-69: Item 1: Issuer Information (Bottom)

- **Outstanding Securities**: Enter a value for the Name of Class of securities, Units Outstanding, the CUSIP (Committee on Uniform Securities Identification Procedures), and the Name of Trading Center or Quotation Medium, for the three different types of securities: Common Equity, Preferred Equity, and Debt Securities:
  - You must enter a value for Units Outstanding, and the value entered must be greater than or equal to zero (an integer ranging from 0 to 9,999,999,999,999).
  - If a value of 0 is provided for Units Outstanding, you can optionally enter values for Name of Class, CUSIP, and Name of Trading Center or Quotation Medium.
  - If a value greater than 0 is provided for Units Outstanding, then the following fields are mandatory:
    - Name of Class (if any) (maximum of 50 characters)
    - CUSIP (if any) (9 characters)
    - Name of Trading Center or Quotation Medium (if any) (maximum of 50 characters)
  - You may enter up to ten Outstanding Securities for each type of security (Common Equity, Preferred Equity, and Debt Securities).
  - You may only enter one CUSIP for each type of security (Common Equity, Preferred Equity, and Debt Securities).

Item 2: Issuer Eligibility

The Issuer Eligibility screen for Form 1-A is shown in Figure 8-70. This screen allows you to certify that the following statements are true for the issuer(s):

- Organized under the laws of the United States or Canada, or any State, Province, Territory or possession thereof, or the District of Columbia.
- Principal place of business is in the United States or Canada.
- Not a development stage company that either (a) has no specific business plan or purpose, or (b) has indicated that its business plan is to merge with an unidentified company or companies.
- Not an investment company registered or required to be registered under the Investment Company Act of 1940.
- Not issuing fractional undivided interests in oil or gas rights, or a similar interest in other mineral rights.
- Not issuing asset-backed securities as defined in Item 1101 (c) of Regulation AB.
- Not, and has not been, subject to any order of the Commission entered pursuant to Section 12(j) of the Exchange Act (15 U.S.C. 78l(j)) within five years before the filing of this offering statement.

- Has filed with the Commission all the reports it was required to file, if any, pursuant to Rule 257 during the two years immediately before the filing of the offering statement (or for such shorter period that the issuer was required to file such reports).

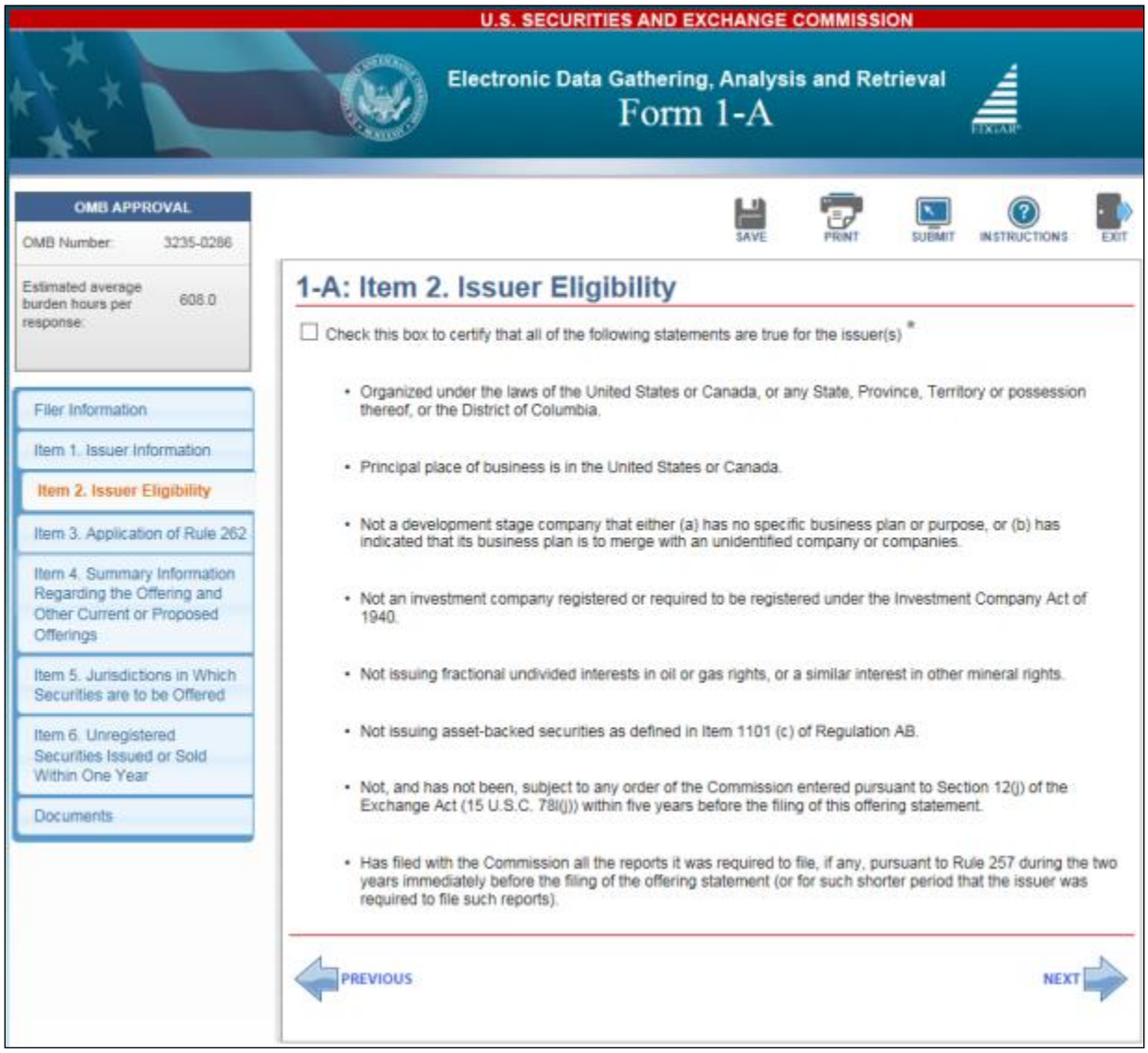


Figure 8-70: Item 2: Issuer Eligibility

Item 3: Application of Rule 262

The Application of Rule 262 screen is displayed in Figure 8-71. This screen enables you to:

- Certify that as of the time of the filing, each person described in Rule 262 of Regulation A is either not disqualified under that rule or is disqualified but has received a waiver of such disqualification. (You will not be permitted to submit the filing, if the corresponding check box is not selected.)
- Indicate whether "bad actor" disclosure under Rule 262(d) is included in Part II of the offering statement (i.e., events that would have been disqualifying but occurred before the effective date of the amendments to Regulation A).



Figure 8-71: Item 3: Application of Rule 262

Item 4: Summary Information Regarding the Offering and Other Current or Proposed Offerings

The Summary Information Regarding the Offering and Other Current or Proposed Offerings screen is shown in Figure 8-72 and Figure 8-73. This screen allows you to provide information about the offering, including:

- whether you are conducting a Tier 1 or Tier 2 offering
- whether financial statements have been audited
- the types and number of securities offered
- price per security
- the intent to offer the securities on a delayed or continuous basis pursuant to Rule 251(d)(3)
- proposed sales by selling securityholders and affiliates
- the intent to price this offering after qualification pursuant to Rule 253(b)
- anticipated fees in connection with the offering
- the names of auditors, legal counsel, underwriters, and other entities providing services in connection with the offering

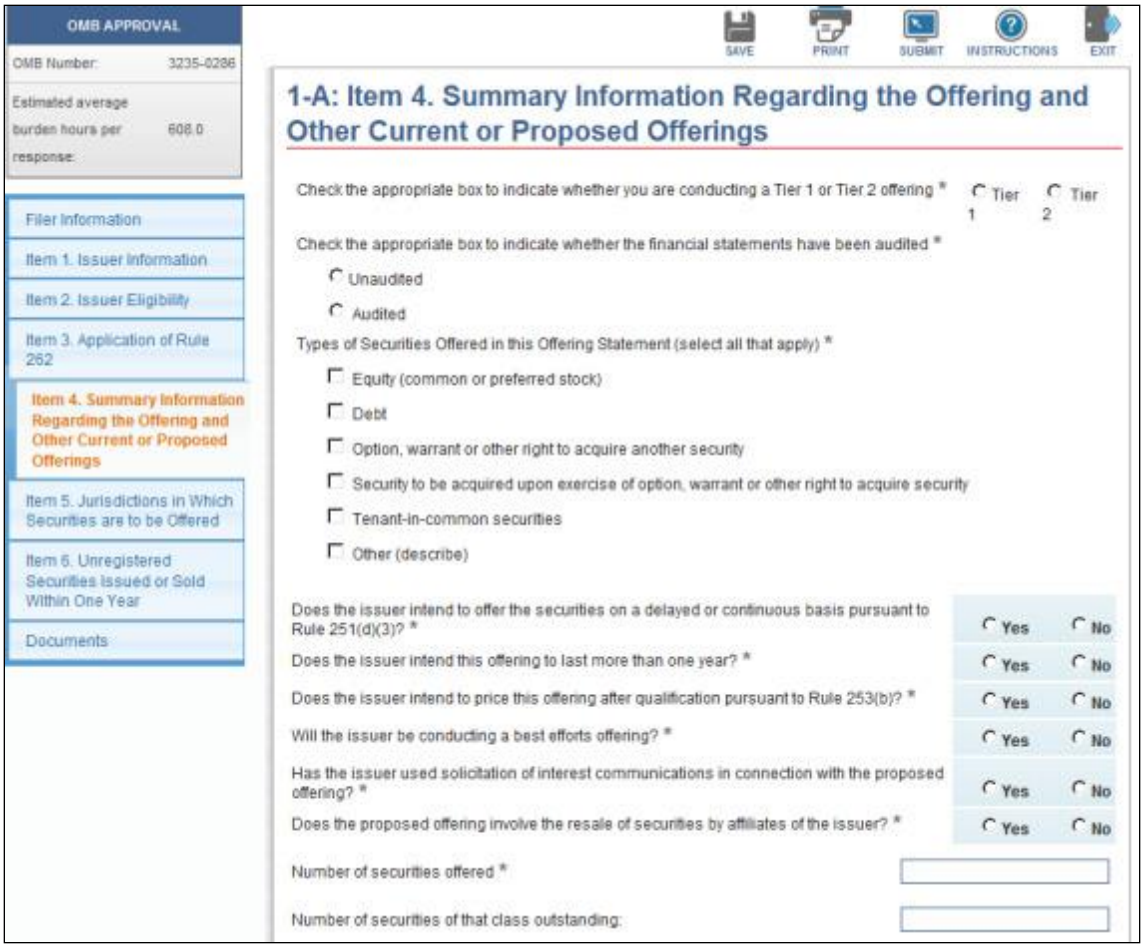


Figure 8-72: Item 4: Summary Information Regarding the Offering and Other Current or Proposed Offerings (Top)

Follow the steps given below to provide information regarding the offering and current or proposed offerings:

1. Indicate whether you are conducting a Tier 1 or Tier 2 offering by selecting the appropriate radio button.

   If you select "Tier 2" offering, then the "Check the appropriate box to indicate whether the financial statements have been audited" field will become non-editable and the "Audited" radio button will be automatically selected. If "Tier 1" offering is selected, you must indicate whether the financial statements are audited.
2. Specify the types of securities offered in this offering statement by selecting all applicable check boxes. If you select the "Other" check box, enter a description of the type of security in the corresponding field.
3. Indicate whether the issuer intends to offer the securities on a delayed or continuous basis pursuant to Rule 251(d)(3), by selecting the appropriate radio button.
4. Indicate whether the issuer intends this offering to last more than one year, by selecting the appropriate radio button.

5. Indicate whether the issuer intends to price this offering after qualification pursuant to Rule 253(b), by selecting the appropriate radio button.
6. Indicate whether the issuer will be conducting a best efforts offering, by selecting the appropriate radio button.
7. Indicate whether the issuer used solicitation of interest communications in connection with the proposed offering, by selecting the appropriate radio button.
8. Indicate whether the proposed offering involves the resale of securities by affiliates of the issuer, by selecting the appropriate radio button.
9. Enter the number of securities offered. The value may range from 1 to 9,999,999,999.
10. Enter the number of securities of that class outstanding. The value may range from 0 to 9,999,999,999.

The information requested in Steps 11 through 15 below may be omitted if undetermined at the time of filing or submission, with the exception that if a price range has been included in the offering statement, the midpoint of that range must be used to respond. You may include zero if a particular item is not applicable to the offering. Refer to Rule 251(a) for the definition of "aggregate offering price" as used in this item.

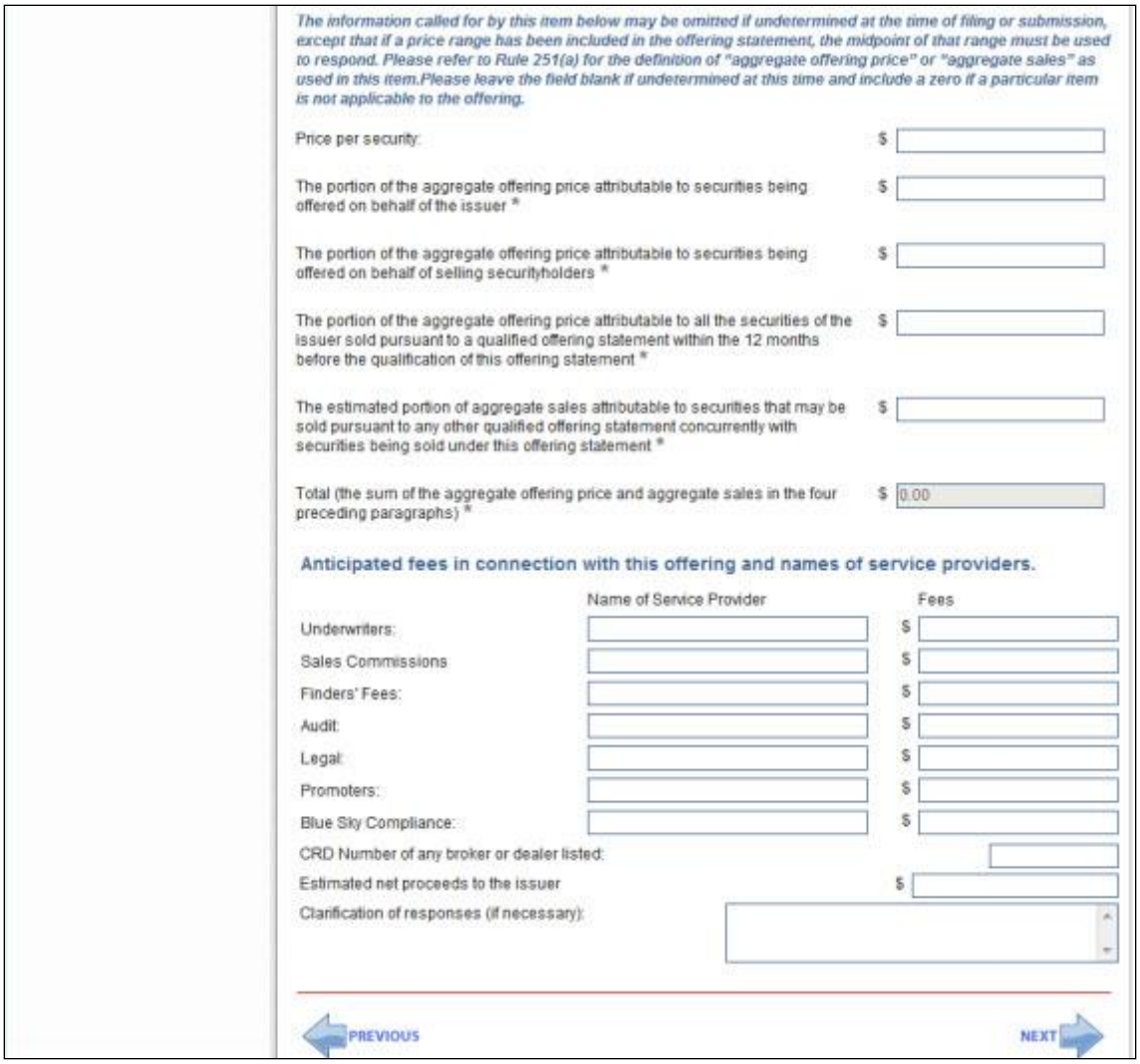


Figure 8-73: Item 4: Summary Information Regarding the Offering and Other Current or Proposed Offerings (Bottom)

11. Enter the price per share for the security or leave the field blank if undetermined. If a value is entered, it must be greater than zero and in the N,NNN,NNN,NNN,NNN.NNNN format.
12. Enter the portion of the aggregate offering price attributable to securities being offered on behalf of the issuer. A value equal to zero or greater must be entered in the N,NNN,NNN,NNN,NNN.NN format.
13. Enter the portion of the aggregate offering price attributable to the securities being offered on behalf of selling securityholders. A value equal to zero or greater must be entered in the N,NNN,NNN,NNN,NNN.NN format.
14. Enter the portion of the aggregate offering price attributable to all the securities of the issuer sold pursuant to a qualified offering statement within the 12 months before the qualification of this offering statement. A value equal to zero or greater must be entered in the N,NNN,NNN,NNN,NNN.NN format.

15. Enter the estimated portion of aggregate sales attributable to securities that may be sold pursuant to any other qualified offering statement concurrently with securities being sold under this offering statement. A value equal to zero or greater must be entered in the N,NNN,NNN,NNN,NNN.NN format.
16. The sum of the aggregate offering prices in the four preceding paragraphs is automatically populated in the "Total" field, and is not editable.

    Note: If the total value is above $20 million, Tier 1 cannot be selected in Step 1 since the "Total" exceeds that allowable for a Tier 1 offering. A Tier 2 offering must be selected in Step 1 for aggregate offering prices that exceed $20 million in total.

17. In the table displayed, enter the names of service providers and the anticipated fees in connection with this offering.

    In the "Name of Service Provider" column, enter the names of the service providers receiving anticipated fees in connection with this offering.

    In the "Fees" column, enter the amount of anticipated fees in connection with this offering for this service provider. The value must be equal to or greater than zero and in NNN,NNN,NNN,NNN.NN format (Up to 13 digits before the decimal and 2 digits after the decimal). If a value is entered in the "Fees" row, a corresponding entry in the "Name of Service Provider" row is required, unless the fee is 0.
18. Enter the valid 9 digit CRD number of any broker or dealer listed.
19. Enter the amount of estimated net proceeds to the issuer. A value equal to zero or greater must be entered in N,NNN,NNN,NNN,NNN.NN format.
20. If necessary, you can provide clarification in the "Clarification of responses (if necessary)" field. Clarifications should not exceed 255 characters.

Item 5: Jurisdictions in Which Securities are to be Offered

The Jurisdictions in Which Securities are to be Offered screen is displayed in Figure 8-74. This screen allows you to specify the jurisdictions in which the securities are to be offered.

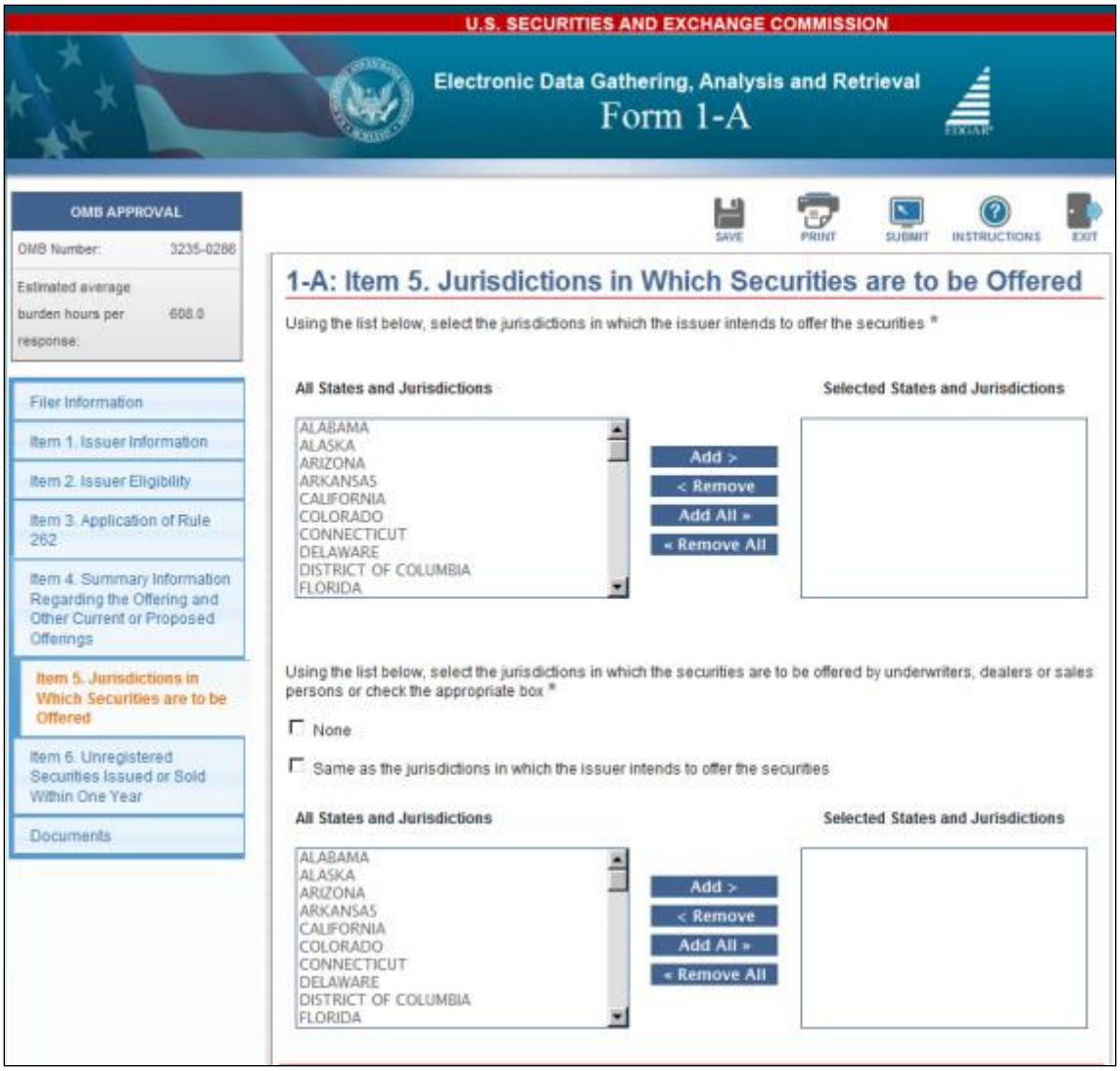


Figure 8-74: Item 5: Jurisdictions in Which Securities are to be Offered

Follow the steps given below to specify the jurisdictions in which the securities are to be offered:

1. From the "All US States and Jurisdictions" list box, select the jurisdictions in which the issuer intends to offer the securities and use the [Add] button to make your selection.
    - Select the [Add All] button to select all jurisdictions in the list box.
2. From the "All US States and Jurisdictions" list box, select the jurisdictions in which the securities are to be offered by underwriters, dealers or sales persons and use the [Add] button to make your selection.
    - Select the "None" check box or the "Same as the jurisdiction in which the issuer intends to offer the securities," as applicable.

Item 6: Unregistered Securities Issued or Sold Within One Year

The Unregistered Securities Issued or Sold Within One Year screen is displayed in Figure 8-75. This screen allows you to provide:

- names of the issuer of unregistered securities that were issued or sold within one year before this filing.
- title of unregistered securities issued.
- total amount of such securities issued.
- amount of securities sold by or for the director, officer, promoter or principal security holder or underwriter.
- aggregate consideration for which the securities were issued and the basis for computing the amount.
- aggregate consideration for which the securities were issued to the director, officer, promoter or principal security holder or underwriter and the basis for computing the amount.

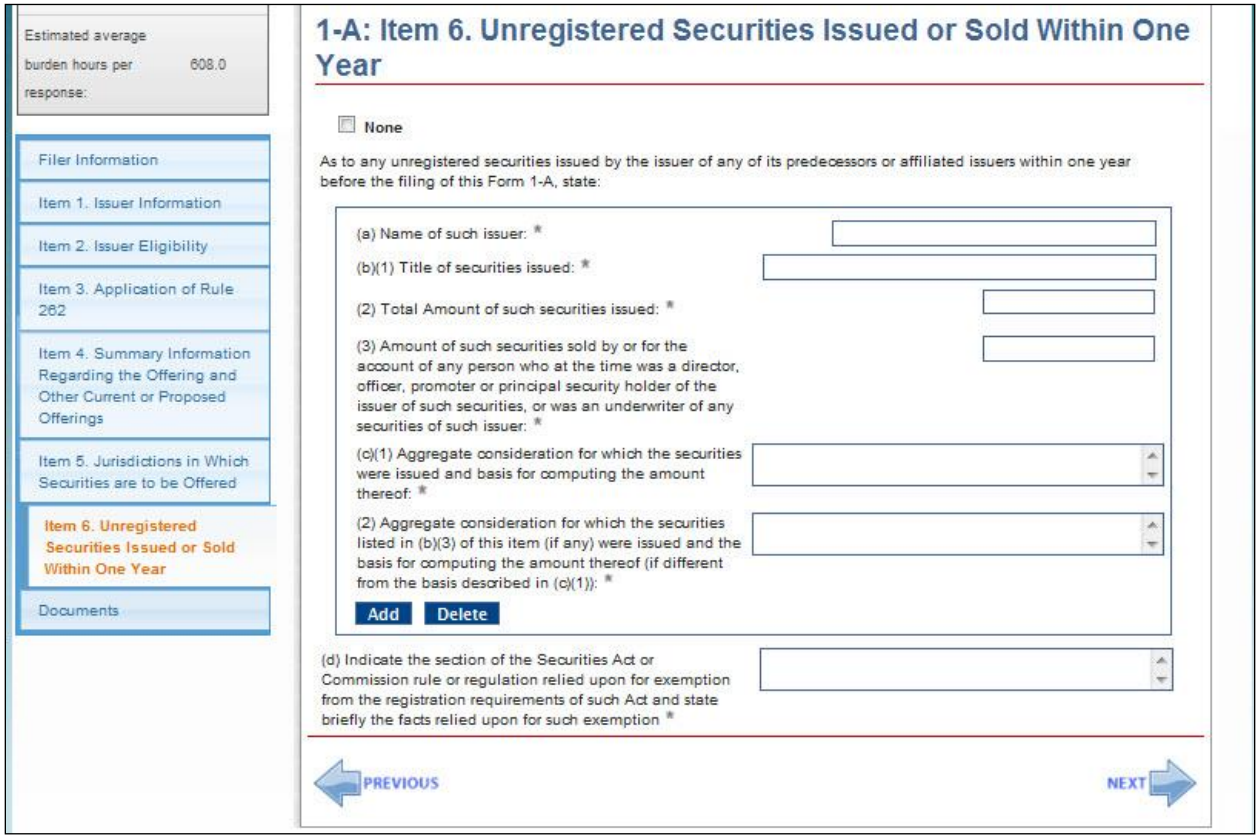


Figure 8-75: Item 6: Unregistered Securities Issued or Sold Within One Year

Follow the steps given below to provide information on unregistered securities issued or sold within one year:

1. Select the "None" check box to indicate that no unregistered securities were issued or sold within one year before this filing.

If the "None" check box is selected, responses for fields (a) through (d) in Item 6 will not be permitted.

However, if the "None" check box is not selected then fields (a) through (d) in Item 6 are required. Follow steps 2 to 8 to complete fields (a) through (d).

2. In (a), enter the name of the issuer. The field allows up to 150 characters.
3. In (b)(1), enter the title of securities issued. The field allows up to 255 characters.
4. In (2), enter the number of securities issued. The value may range from 1 to 9,999,999,999,999.
5. In (3), enter the number of securities issued to the described persons. The value may range from 0 to 9,999,999,999,999.
6. In (c)(1), enter the aggregate consideration for which the securities were issued and basis for computing the amount. The field allows up to 2000 characters.
7. In (2), enter the aggregate consideration for which the securities were issued to the described persons and the basis for computing the amount. This field allows up to 2000 characters.
8. Enter the section of the Securities Act or Commission rule or regulation relied upon for exemption from the registration requirements of such Act and state briefly the facts relied upon for such exemption. This field allows up to 255 characters.

8.2.4.4 Form 1-K

Issuers must use Form 1-K to file annual reports or special financial reports for the year ended under Regulation A. Form 1-K is composed of four tabs:

- Filer Information
- Tab 1 Notification
- Summary Information Regarding Prior Offering and Proceeds
- Documents

You must complete information on all relevant tabs and attach required documents when submitting a Form 1-K or an amendment submission. To assist you in filing Form 1-K and its amendment, a comprehensive description of each screen is given below. For information on the Documents tab, refer to Section 8.2.4.6, "Documents."

Filer Information

This screen allows you to enter issuer information, such as the Issuer CIK and CCC, File Number, and Contact Information. Based on the information provided on this screen, certain fields such as IRS Employee Identification Number and Jurisdiction of Incorporation associated with the CIK entered will be pre-populated on the Tab 1 Notification screen. For more information, refer to Section 8.2.4.2, "Filer Information."

Tab 1 Notification

The Tab 1 Notification screen for Form 1-K is shown in Figure 8-76. This screen enables you to specify if the form 1-K is an annual report or special financial report for the fiscal year ended. It also allows you to provide the following disclosures including:

- issuer name
- jurisdiction of incorporation
- IRS Employee Identification Number
- principal or main office where issuer's business is conducted
- title of each class of securities issued pursuant to Regulation A

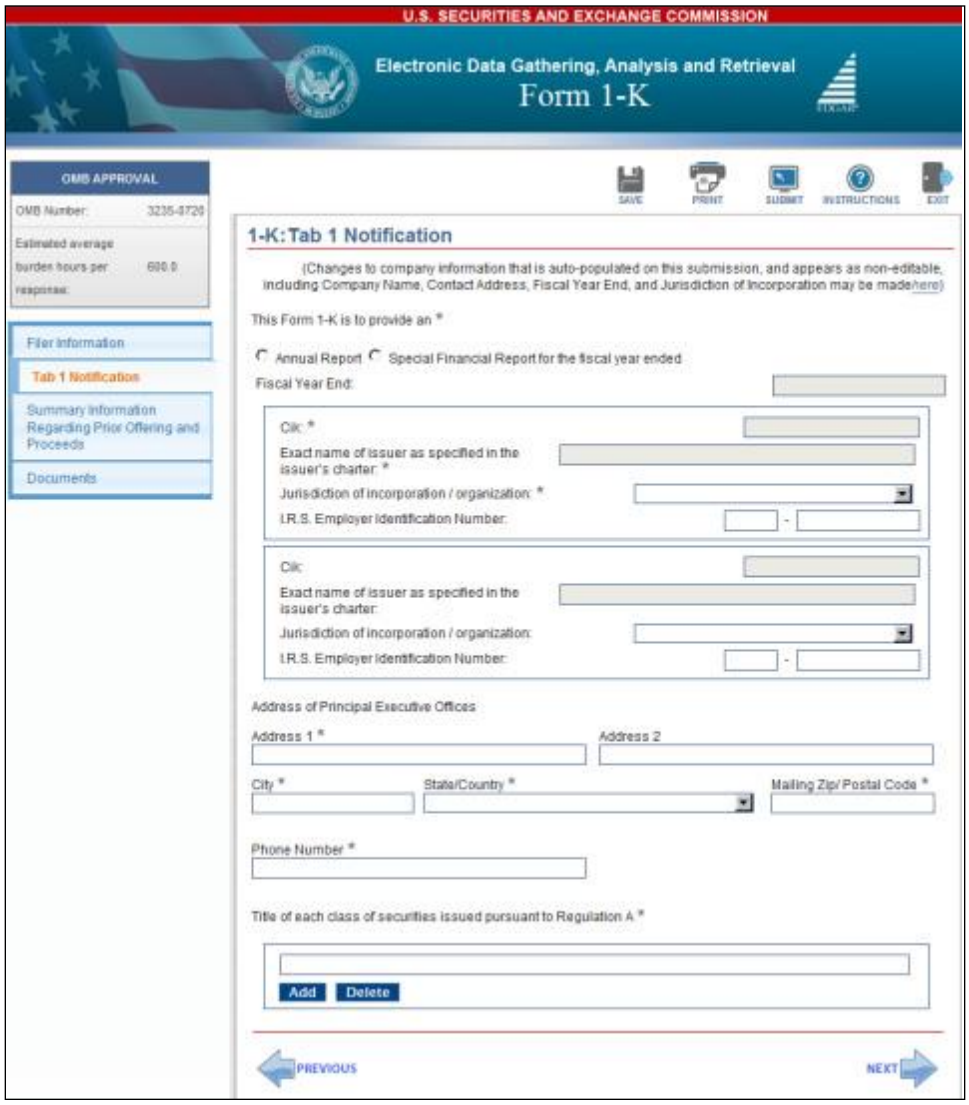


Figure 8-76: Form 1K: Tab 1 Notification

The following fields on the Tab 1 Notification screen are pre-populated with information maintained in EDGAR for the issuer CIK. Pre-populated data that is non-editable appears dim on the screen.

- **Fiscal Year End**: Displays the date entered in the "Period" field in the Filer Information screen
- **Exact name of issuer as specified in the issuer's charter**: Displays the name of the issuer. This field is pre-populated from the entity name associated with CIK number entered on the Filer Information screen, and is not editable
- **Jurisdiction of incorporation / organization**: Displays the jurisdiction in which the business is registered. This field is pre-populated from the EDGAR company information, associated with the CIK number entered on the Filer Information screen. The system allows you to edit the field if the 'Jurisdiction of Incorporation/Organization' information is incorrect in the company database.
- **I.R.S. Employer Identification Number**: Displays the IRS Employer Identification Number. This field is pre-populated based on the CIK number entered on the Filer Information screen when there is an I.R.S employer identification number associated with the CIK/company. If EDGAR does not have a record of the 'IRS Number,' you must enter a valid I.R.S Employer Identification Number (in the format DD-DDDDDDD where D is a digit)'. If you do not have an I.R.S. Employer Identification Number, enter "00-0000000."

Making Changes to Issuer/Company Information

If you need to make changes to the issuer/company information click the hyperlinked word "here" within 'Changes to company information that is auto-populated on this submission, and appears as non-editable, including Company Name, Contact Address, Fiscal Year End, and Jurisdiction of Incorporation may be made here.' You will be directed to the Retrieve/Edit Data screen on a new browser window, where you may modify this information maintained in EDGAR. However, the modified information will only be displayed on the applicable fields on Form 1-K if you exit the current session and restart the filing process.

Complete the remaining fields on the Tab 1 Notification screen.

- Address of Principal Executive Offices: Enter the address of the principal or main office where issuer's business is conducted.
- Phone Number: Enter the phone number of the contact person at the company's principal executive offices. You can include up to 20 alphanumeric characters and hyphens may be included to improve readability.
- Title of each class of securities issued pursuant to Regulation A: Enter the title of each class of securities issued pursuant to Regulation A. You can enter up to 100 responses.

Summary Information Regarding Prior Offering and Proceeds

The Summary Information Regarding Prior Offering and Proceeds screen is shown in Figure 8-77. The screen enables you to provide information regarding offerings and proceeds for any Regulation A offering that has terminated or completed prior to the filing of this Form 1-K.

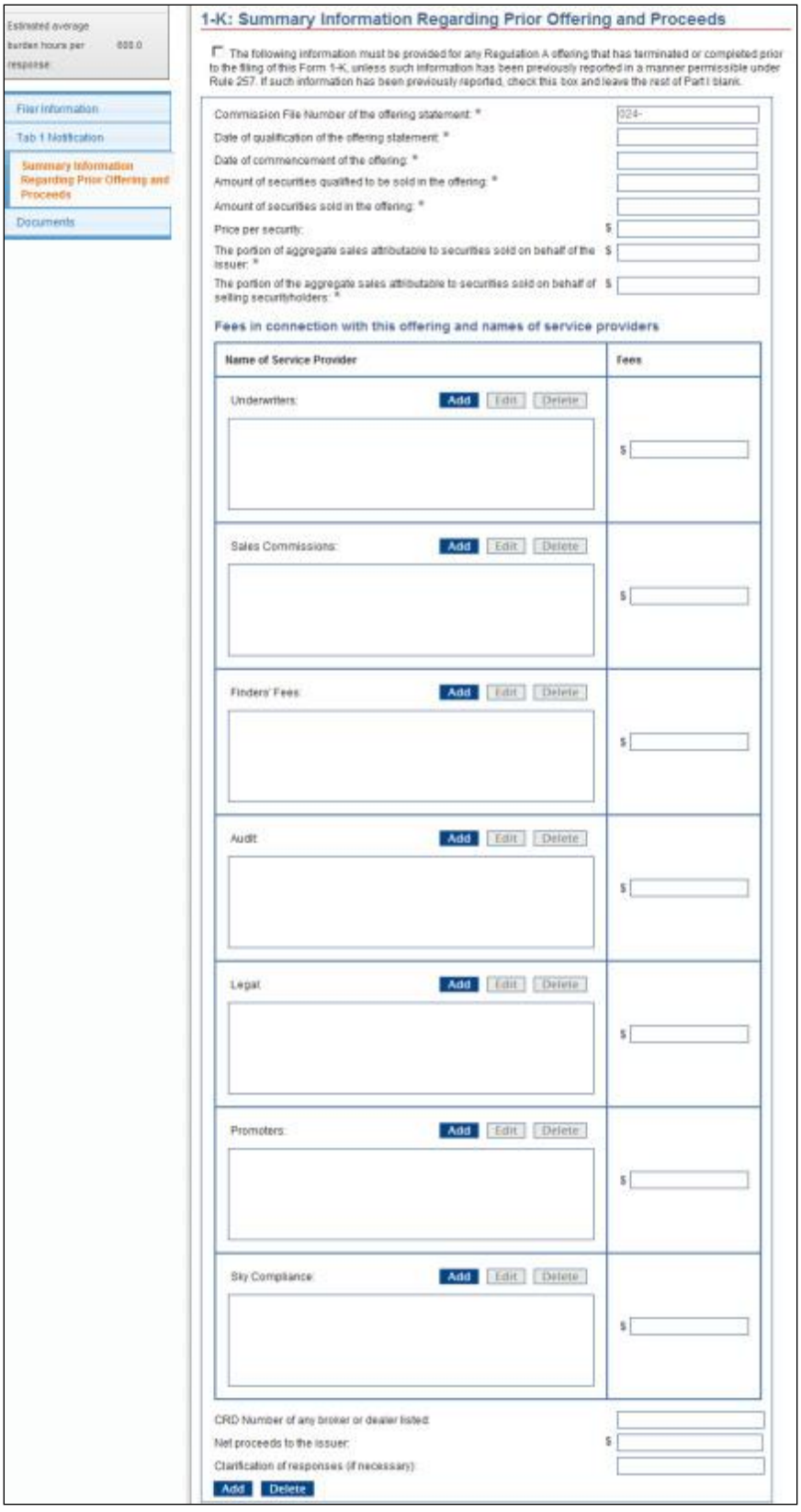


Figure 8-77: Form 1-K: Summary Information Regarding Prior Offering and Proceeds

Follow the steps given below to provide information regarding offerings and proceeds:

1. If the 'Summary Information Regarding Prior Offering and Proceeds' information was previously reported in a manner permissible under Rule 257, then select the corresponding check box and leave the rest of the fields on this screen empty.

   Alternatively, if the 'Summary Information Regarding Prior Offering and Proceeds' information was not previously reported in a manner permissible under Rule 257, then do not select the corresponding check box and complete the remaining fields on this screen.
2. Enter the Commission File Number of the offering statement. The field allows up to 17 characters and only one file number may be included for each issuer. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen. Sample value: 024-00000-1.
3. Enter the date of qualification of the offering statement. The date entered must be in the format MM-DD-YYYY where MM is the 2-digit month of the year, DD is the 2-digit day of the month, and YYYY is the 4-digit year. A sample value is "07-26-2007". A future or same date is not permitted.
4. Enter the date of commencement of the offering. The date entered must be in the format MM-DD-YYYY where MM is the 2-digit month of the year, DD is the 2-digit day of the month, and YYYY is the 4-digit year. A sample value is "07-26-2007". A future date or same date is not permitted.
5. Enter the amount of securities qualified to be sold in the offering. The value may range from 1 to 9,999,999,999,999.
6. Enter the amount of securities sold in the offering. The value may range from 0 to 9,999,999,999,999.
7. Enter the price per security. The value must be greater than or equal to zero and in NNN,NNN,NNN,NNN.NNNN format.
8. Enter the portion of aggregate sales attributable to securities sold on behalf of the issuer in the corresponding field. If no securities were sold on behalf of the issuer, then enter zero. You must provide a value in this field if the check box at the top of the Summary Information Regarding Prior Offering and Proceeds screen was not selected, indicating that information was previously reported in a manner permissible under Rule 257. The value entered must be greater than or equal to zero and in NNN,NNN,NNN,NNN.NN format.
9. Enter the portion of the aggregate sales attributable to securities sold on behalf of selling securityholders in the corresponding field. If no securities were sold on behalf of selling securityholders, then enter zero. You must provide a value in this field if the check box at the top of the Summary Information Regarding Prior Offering and Proceeds screen was not selected, indicating that information was previously reported in a manner permissible under Rule 257. The value entered must be greater than or equal to zero and in NNN,NNN,NNN,NNN.NN format.

10. In the table displayed, enter the names of the service providers and their fees in connection with this offering.

    In the "Name of Service Provider" column, enter the name of the service provider that is receiving fees in connection with this offering.

    In the "Fees" column, enter the amount of fees in connection with this offering for the service provider. The value must be equal to or greater than zero and in NNN,NNN,NNN,NNN.NN format (Up to 13 digits before the decimal and 2 digits after the decimal). If a value is entered in the "Fees" row, a corresponding entry in the "Name of Service Provider" row is required, unless the fee is 0.
11. Enter a valid 9 digit CRD number of any broker or dealer listed.
12. Enter the amount of net proceeds to the issuer in the text box provided. A value equal to zero or greater must be entered in N,NNN,NNN,NNN,NNN.NN format (13 digits before the decimal and 2 digits after the decimal).
13. If necessary, you can provide clarification in the "Clarification of responses (if necessary)" field. Clarifications should not exceed 255 characters.

8.2.4.5 Form 1-Z

Issuers must use Form 1-Z to file an exit report under Regulation A. Form 1-Z is composed of five tabs:

- Filer Information
- Preliminary Information
- Part I Summary Information Regarding the Offering and Proceeds
- Part II Certification of Suspension of Duty to File Reports
- Signature

To assist you in filing Form 1-Z and its amendment, a comprehensive description of each screen is given below.

Filer Information

This screen allows you to enter issuer information, such as the Issuer CIK and CCC, File Number, and Contact Information. Based on the information provided on this screen, certain fields on the Preliminary Information screen will be pre-populated such as Commission File Number and Jurisdiction of Incorporation associated with the CIK entered. For more information, refer to Section 8.2.4.2, "Filer Information."

Preliminary Information

The Preliminary Information screen is shown in Figure 8-78. This screen allows you to provide the address and phone number of the issuer's Principal Executive Offices and any additional file numbers.

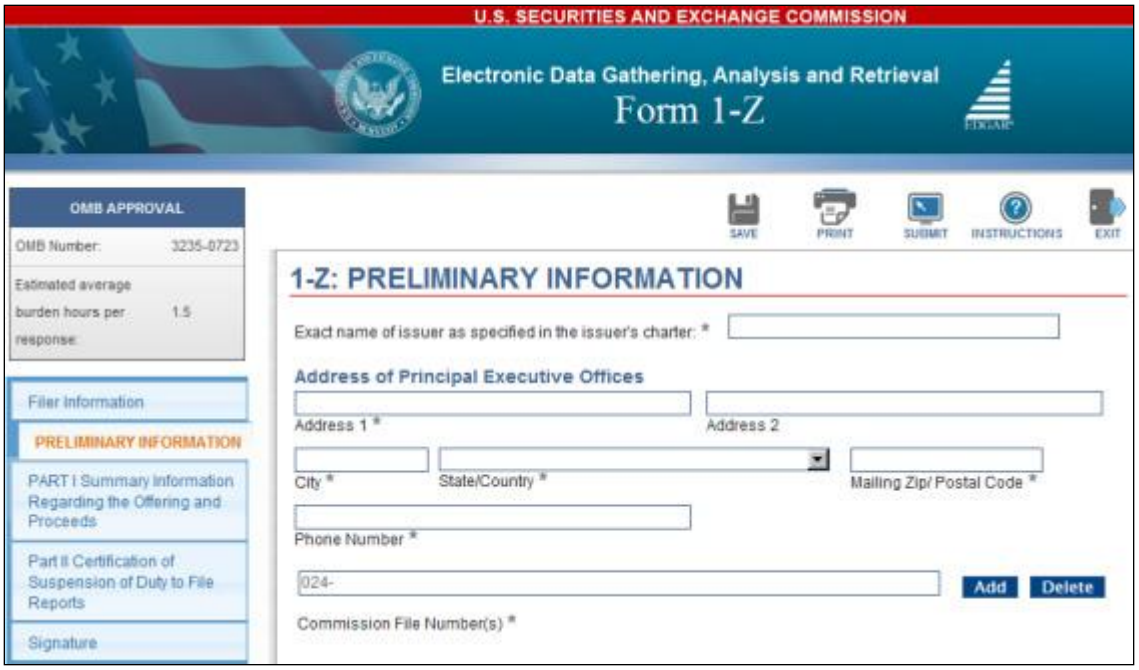


Figure 8-78: Form 1-Z: Preliminary Information

The following are the data entry conventions for the Preliminary Information screen:

- **Exact name of issuer as specified in the issuer's charter**: This field is pre-populated with the name of the issuer, based on the CIK provided in the Filer Information screen and is non-editable.
- **Address of Principal Executive Offices**: Enter the address of the principal executive office.
- **Phone Number**: Enter the phone number of the contact person at the company's principal executive office. This field allows 20 alphanumeric characters.
- **Commission File Number(s)**: This field is pre-populated with the file number provided on the Filer Information screen. Additional file numbers for the issuer can be provided using the [Add] button; a maximum of five file numbers may be added.

Making Changes to Company Information

If you want to make changes to the company information maintained in EDGAR (e.g., Commission File Number), click the hyperlinked word "here" within 'Changes to company information that is auto-populated on this submission, and appears as non-editable, including Company Name, Contact Address, Fiscal Year End, and Jurisdiction of Incorporation may be made here.' You will be directed to the Retrieve/Edit Data screen on a new browser window where you may modify this information maintained in EDGAR. However, the modified information will only be displayed on the applicable fields on Form 1-Z if you exit the current session and restart the filing process.

Part I Summary Information Regarding the Offering and Proceeds

The Part I: Summary Information Regarding the Offering and Proceeds screen is displayed in Figure 8-79. This screen allows you to provide summary information on completed offerings and proceeds.

Note: You can provide details of each security offering (up to five offerings) in Part I. If data is entered for any field on this screen, then all required fields on this screen must be completed prior to submission. Offerings provided on a previously submitted Form 1-K do not need to be added to Part I of Form 1-Z.

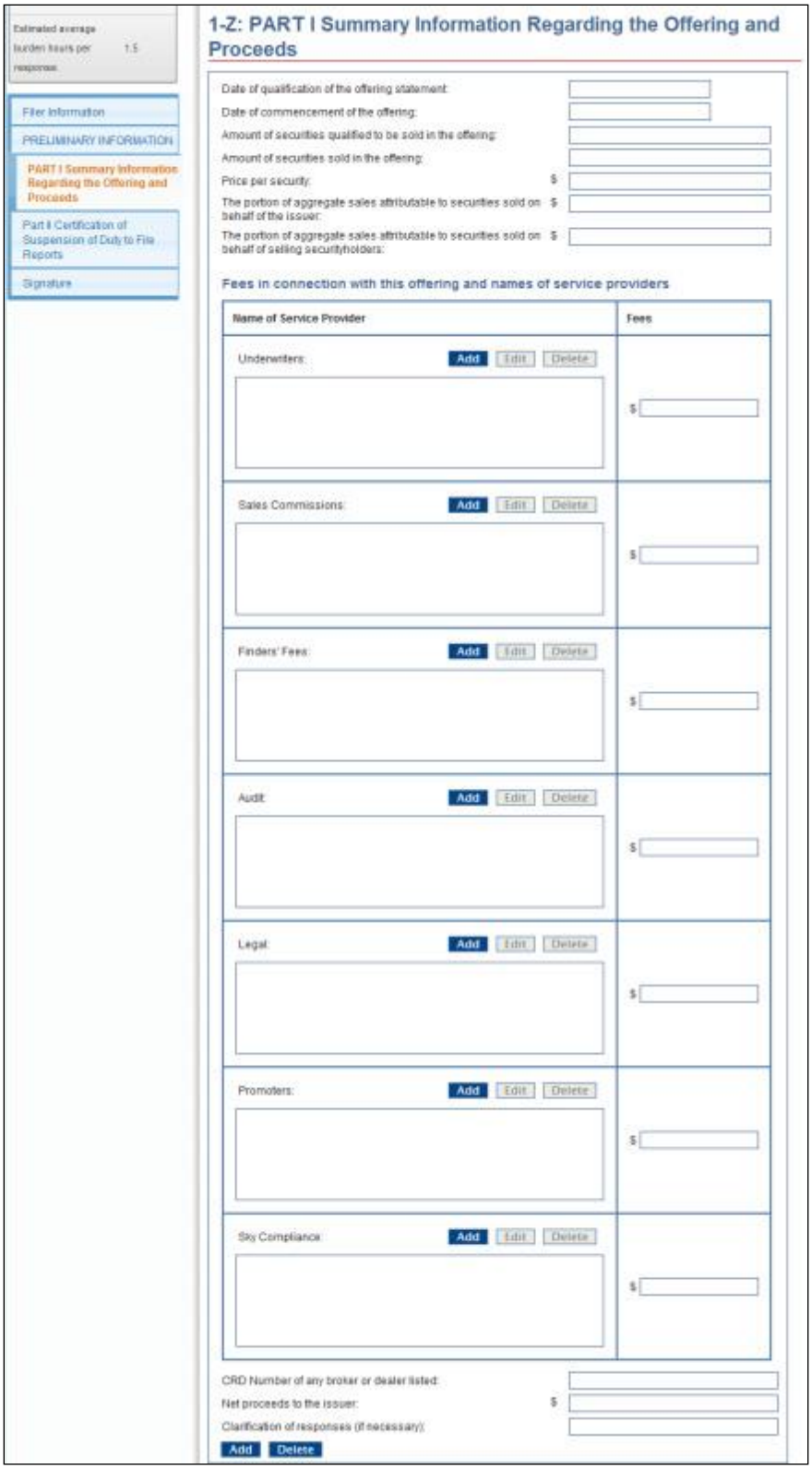


Figure 8-79: Form 1-Z: Part I Summary Information Regarding the Offering and Proceeds

Follow the steps given below to provide the summary information regarding the offering and proceeds:

1. Enter the date of qualification of the offering statement. The date entered must be in the format MM-DD-YYYY where MM is the 2-digit month of the year, DD is the 2-digit day of the month, and YYYY is the 4-digit year. A sample value is "07-26-2007". A future date is not permitted.
2. Enter the date of commencement of the offering. The date entered must be in the format MM-DD-YYYY where MM is the 2-digit month of the year, DD is the 2-digit day of the month, and YYYY is the 4-digit year. A sample value is "07-26-2007". A future date is not permitted.
3. Enter a value greater than or equal to zero, up to 13 digits, to specify the amount of securities qualified to be sold in the offering. The value may range from 0 to 9,999,999,999,999.
4. Enter a value greater than or equal to zero, up to 13 digits, to specify the amount of securities sold in the offering. The value may range from 0 to 9,999,999,999,999.
5. Enter the price per security. The value must be greater than or equal to zero and in NNN,NNN,NNN,NNN.NNNN format. Leave the field blank if it is not applicable.
6. Enter the portion of aggregate sales attributable to securities sold on behalf of the issuer. If no securities were sold on behalf of the issuer, then enter zero. The value must be greater than or equal to zero and in NNN,NNN,NNN,NNN.NN format.
7. Enter the portion of aggregate sales attributable to securities sold on behalf of selling securityholders. If no securities were sold on behalf of the selling securityholders, then enter zero. The value must be greater than or equal to zero and in NNN,NNN,NNN,NNN.NN format.
8. In the table displayed, enter the names of the service providers and their fees in connection with this offering. If you provide a value greater than zero in the "Fees" row, then provide the name of the corresponding service provider in the "Name of Service Provider" row.
9. Enter a valid nine-digit CRD number of any broker or dealer listed.
10. Enter the amount of net proceeds to the issuer. The value must be greater than or equal to zero and in N,NNN,NNN,NNN,NNN.NN format.
11. If necessary, you can provide clarification in the "Clarification of responses (if necessary)" field. Clarifications should not exceed 255 characters.

Part II Certification of Suspension of Duty to File Reports

The Part II Certification of Suspension of Duty to File Reports screen is displayed in Figure 8-80.

This screen allows you to provide a certification of Suspension of Duty to File Reports for an offering.



Figure 8-80: Form 1-Z: Part II Certification of Suspension of Duty to File Reports

If data is entered for any field on this screen, then all required fields on this screen must be completed prior to submission. Follow the steps given below to complete the Part II Certification of Suspension of Duty to File Reports screen:

1. Enter the title of each class of securities issued pursuant to Regulation A. You can add up to 100 titles.
2. Enter the SEC-supplied file number in the Commission File Number(s) text box. You can add a maximum of five file numbers for the issuer by using the [Add] button.
3. Enter the approximate number of holders of record as of the certification date in the corresponding field.

Signature

The Signature screen is displayed in Figure 8-81 and allows an officer of the issuer or any other duly authorized person to provide a signature by typing the name in the Signature field.

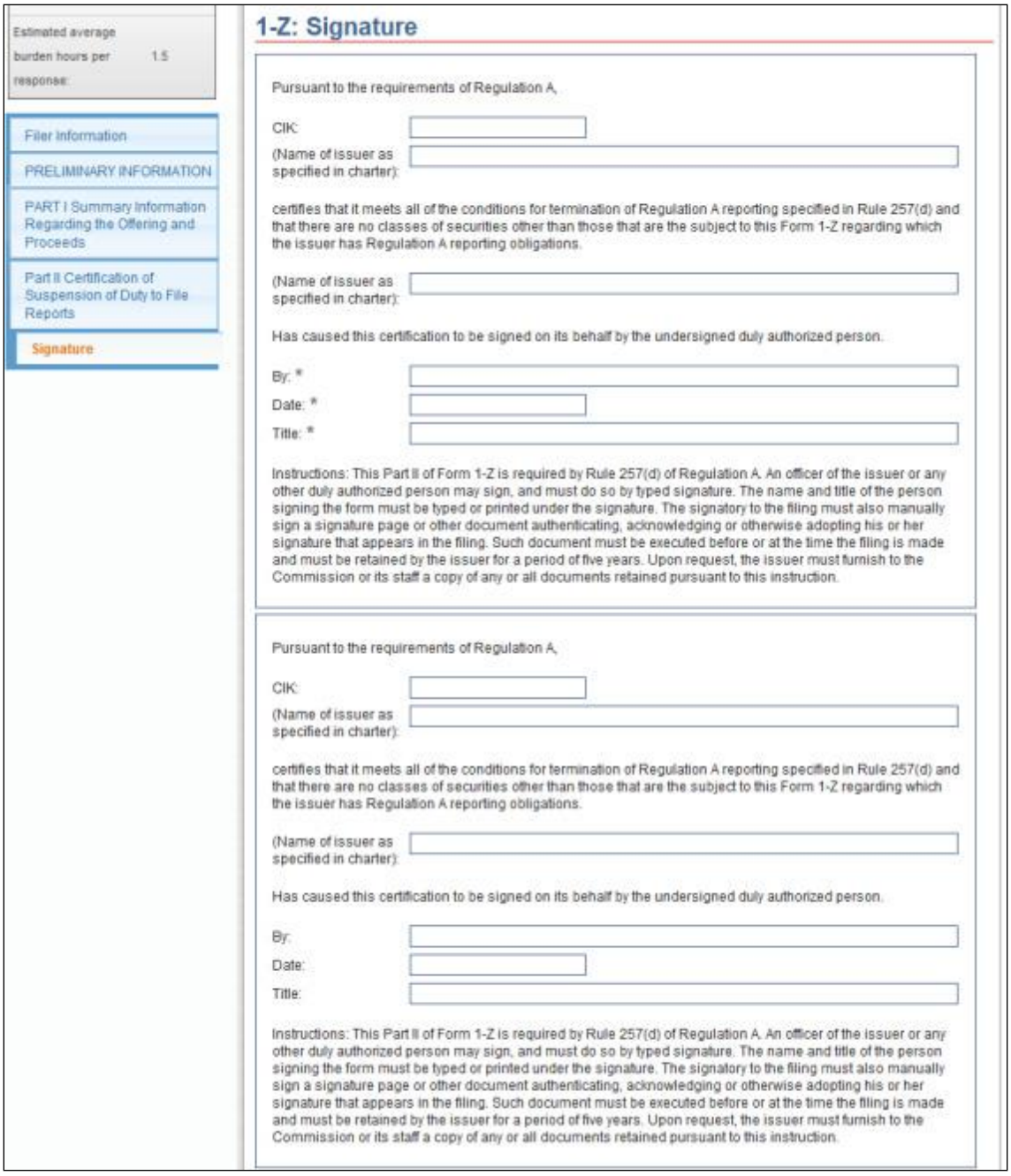


Figure 8-81: Form 1-Z: Signature

The following are the data entry conventions for the Signature screen:

1. **Name of issuer as specified in charter**: This field is pre-populated with the name of the Issuer or Co-issuers, based on the CIK number provided in the Filer Information screen and is non-editable.
2. **By**: Enter the full name (i.e., first name, middle name, and last name) of the individual signing the form. Initials are not acceptable, unless they are part of the individual's legal name.

3. **Date**: Enter a past or the current date. The date entered must be in the MM-DD-YYYY format where MM is the 2-digit month of the year, DD is the 2-digit day of the month, and YYYY is the 4-digit year. A future date is not permitted.
4. **Title**: Enter the title of the person signing the form.

8.2.4.6 Documents

The Attach Documents List screen is shown in Figure 8-82 and enables you to upload the attachments necessary for submission form types 1-A, 1-A/A, DOS, DOS/A, 1-A POS, 1-K, and 1-K/A.



Figure 8-82: Form 1-A: Attach Documents List

The following are important notes to consider when attaching documents to a submission:

- Refer to Appendix E, Section E.4.9 in this volume for a list of exhibits applicable to 1-A, 1-A/A, 1-A POS, DOS, DOS/A, 1-K, and 1-K/A submission form types.
- You can upload multiple attachments to a 1-A, 1-A/A, 1-A POS, DOS, DOS/A, 1-K or 1-K/A submission.
- For submission form types, 1-A, 1-A/A, 1-APOS, DOS, and DOS/A it is mandatory that you include Part II and III document attachments. Similarly, for submission form types 1-K and 1-K/A you are required to include at least one Part II document.
- You can upload GRAPHIC, COVER, and CORRESP document attachments for submission form types 1-A, 1-A/A, 1-A POS, 1-K and 1-K/A. Issuers can upload the same document attachments with submission form type DOS and DOS/A, with the exception of the CORRESP document.

- You can upload the document attachments in *.txt, *.htm, *.jpg, and *.pdf formats as applicable. EDGAR must receive all official documents in either ASCII format or HTML format (with optional JPG or GIF Graphic support files) or the submission will be suspended. However for the following exhibits, HTML, ASCII, and PDF formats are all acceptable as official documents:
  - EX1A-13 TST WTRS
  - EX1K-13 TST WTRS
  - EX-96 (available only for submission form types 1-A, 1-A/A, and 1-A POS)
- The maximum size of all Regulation A submissions, including all attached documents, must not exceed 200 MB. Refer to Chapter 5, "Constructing Attached Documents and Document Types" in this Volume for information on EDGAR standards for document attachments. Attaching files that do not meet these standards may cause your filing to be suspended.

Adding and Deleting a Document

To add a document, follow the steps given below:

1. Click the [Add Document] button on the Attach Documents List screen. The Select File window is displayed.
2. Select the file you want to attach and click the [Open] button. The name of the attached file is displayed in the File Name field.

   Note: The file name must follow the EDGAR file naming standards described in Section 5.1.1, "File Naming Standards."
3. Select the document type from the values displayed in the Type field.

   When attaching exhibits to a 1-A, 1-A/A, 1-A POS, DOS, DOS/A, 1-K and 1-K/A submission, you can further define the document type being submitted. To do this:
   a. Click the Pen icon to make the Type field editable.
   b. Add a decimal point (.) after the last character of the document type exhibit name, followed by a number, and enter up to 20 characters in the Type field. For example, "EX1A-2A CHARTER.001".
4. Enter a description for the attached document in the Description field. This field is optional and allows you to include up to 255 characters.
5. If you want to add multiple attachments, repeat steps 1 to 4.

To delete a document, follow the steps given below:

1. Select the check box adjacent to the document you want to delete and click the [Delete Document] button. A window prompts you to confirm that you want to delete the document.
   a. Click the [Yes] button to confirm deletion. EDGAR removes the document from the submission.

b. Click the [No] button to return to the Attached Documents List screen.

Moving a Document Up and Down

To move a document up, follow the steps given below:

1. Select the check box adjacent to the document that you wish to move up on the screen.
2. Click the [Move Doc Up] button to move the selected document up one row.

To move a document down, follow the steps given below:

1. Select the check box adjacent to the document that you wish to move down on the screen.
2. Click the [Move Doc Down] button to move the selected document down one row.

Before you transmit your submission, we recommend that you validate your document attachments.

Validating a Document

You can validate the document for errors by using the Doc Validation function.

1. Attach your documents to the EDGAR submission as described above.
2. Select the check box for the document you want to validate.
3. Click the [Validate Document] button.

   If there are no errors in the document, then the Errors field displays a value of zero. Proceed to step 6.

   If there are errors in the document, then the Errors field displays a value that corresponds to the number of errors in the document. Proceed to step 4.
4. Click the value in the Errors field for the document that contains errors. A Document Validation window opens and lists the errors in the document.

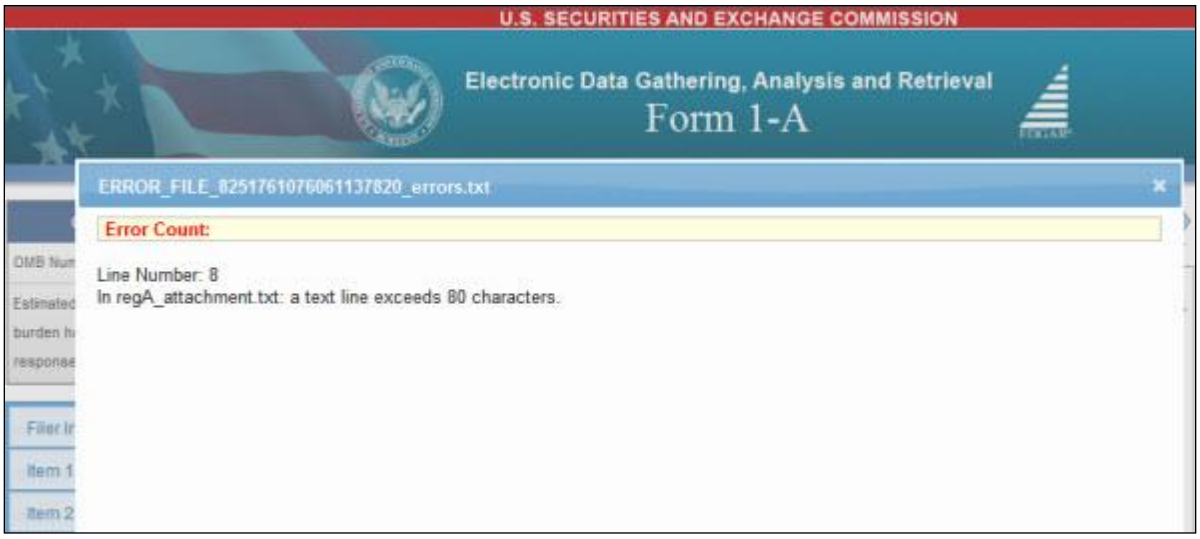


Figure 8-83: Validating a Document

5. Correct any document errors using the tool that you used to create the document.

6. Transmit your submission, once your submission has been compiled and validated.

Note: Clicking the check box next to the File Name field will automatically select all attachments for this submission. Clicking the check box next to the File Name field again will automatically de-select all selected attachments for this submission.

8.2.4.7 Validation and Submission

When you have entered data on a 1-A, 1-A/A, DOS, DOS/A, 1-APOS, 1-K, 1-K/A, 1-Z, or 1-Z/A submission form type and are ready to submit the filing, click the [Submit] button at the top of the screen.

The system validates the form to ensure that you have completed all the required fields. (Required fields are indicated by an asterisk to the right of the label name. For example, Issuer CIK* is a required field.) If EDGAR detects invalid information for a field at the individual screen level, a red 'x' icon is displayed within the field. Clicking the icon displays a message describing the type of information that belongs in the field to help you correct the errors. A 'red x' icon is also displayed on the tabs that contain incomplete or invalid information.

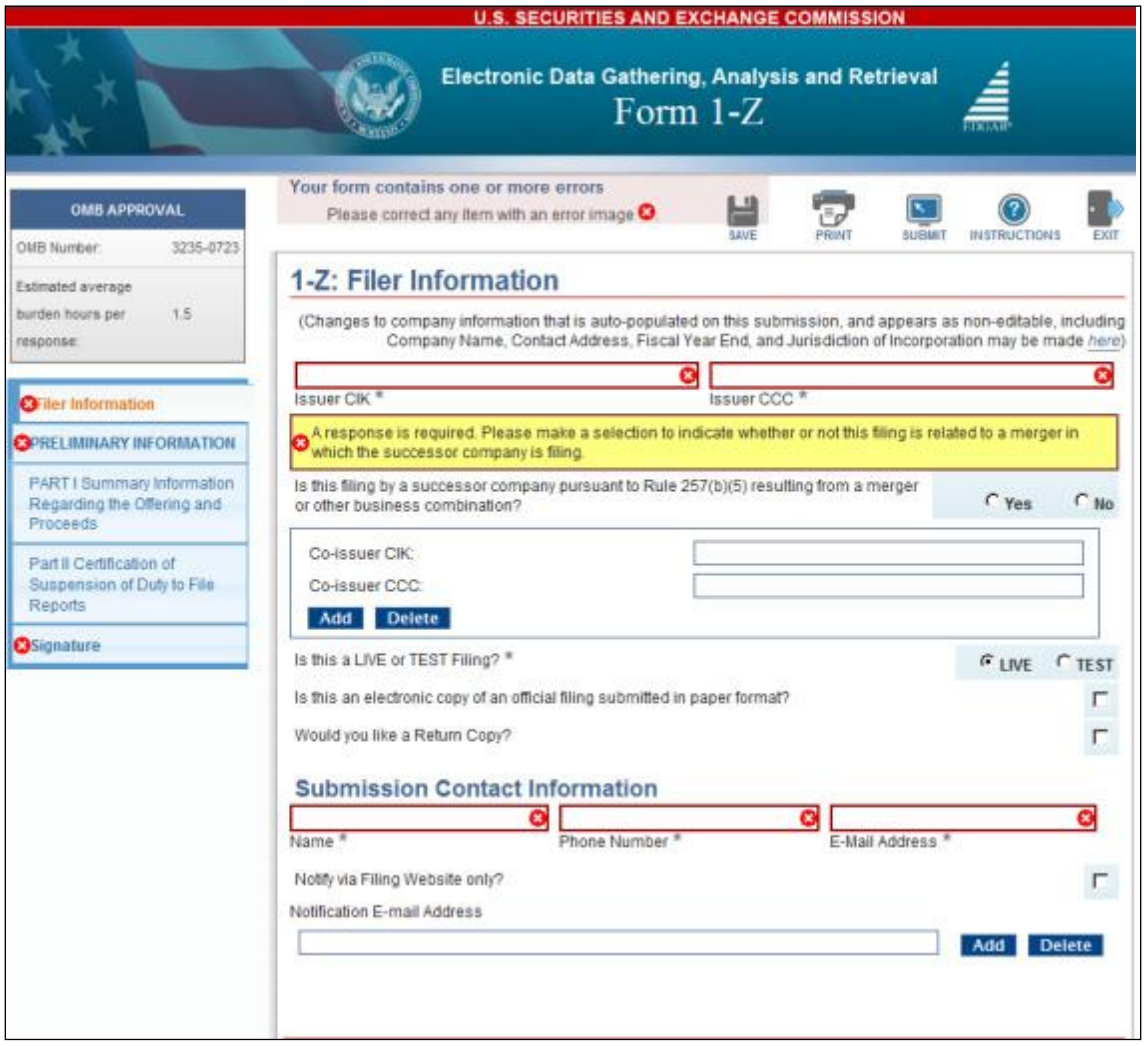


Figure 8-84: Validating submission type 1-Z

You must complete any missing information and correct any errors before re-attempting to submit your form to EDGAR. If you are filing a "Live" submission and there are no errors in the form, the system displays a Confirmation/Warning screen. Alternatively, if you are filing a "Test" submission and there are no errors in the form, the system displays an Acknowledgment screen (refer to Figure 8-86 for details).

Confirmation/Warning

The Confirmation screen (shown in Figure 8-85) is displayed when you are filing a "Live" submission. This screen prompts you for confirmation prior to transmitting your "Live" submission.

Click [Transmit LIVE Submission] to transmit the submission to EDGAR. If you do not want to transmit the 'Live' submission, click [Cancel] on the Confirmation screen.

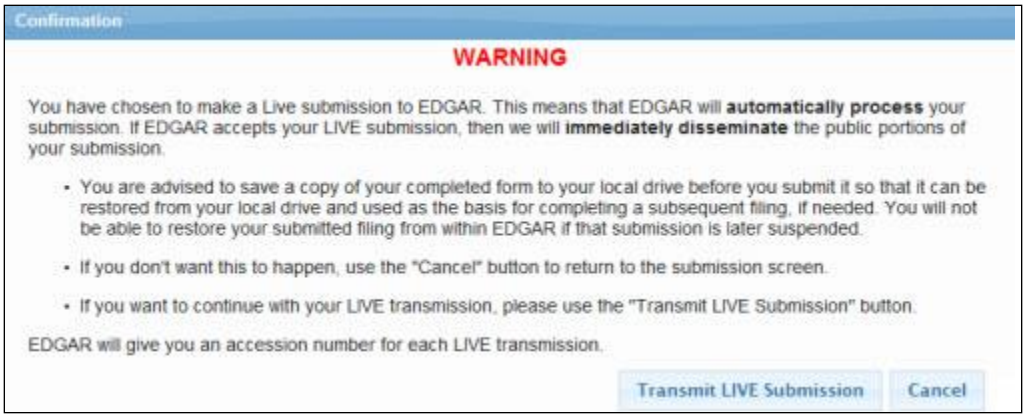


Figure 8-85: Confirmation/Warning Screen

If the submission transmits successfully, an Acknowledgment screen is displayed.

Submission Acknowledgment

The Acknowledgment screen is shown below (Figure 8-86) and it provides acknowledgment of your "Live" or "Test" Regulation A submission transmission. Retain the accession number of the submission for your records.



Figure 8-86: Acknowledgment Screen

8.2.5 File Form C

This section describes the process for preparing and submitting Form C under the Securities Act of 1933 to EDGAR for processing.

Form C has the following variants (submission form types):

- C: Offering Statement
- C-W: Offering Statement Withdrawal
- C-U: Progress Update
- C-U-W: Progress Update Withdrawal
- C/A: Amendment to Offering Statement
- C/A-W: Amendment to Offering Statement Withdrawal
- C-AR: Annual Report
- C-AR-W: Annual Report Withdrawal
- C-AR/A: Amendment to Annual Report
- C-AR/A-W: Amendment to Annual Report Withdrawal
- C-TR: Termination of Reporting
- C-TR-W: Termination of Reporting Withdrawal

Issuers who engage in crowdfunding transactions must file specific disclosures with the Commission. The primary filing for crowdfunding offerings is 'Form C: Offering Statement.'

8.2.5.1 Basic Information for Form C Submission

The following section provides general instructions to consider when filing Form C and its variants:

- Issuers must select the 'Regulation Crowdfunding' link on the EDGAR Filing Website to file submission form types C, C-W, C-U, C-U-W, C/A, C/A-W, C-AR, C-AR-W, C-AR/A, C-AR/A-W, C-TR, and C-TR-W.
- Issuers can submit filer-constructed XML submissions for submission form types C, C-W, C-U, C-U-W, C/A, C/A-W, C-AR, C-AR-W, C-AR/A, C-AR/A-W, C-TR, and C-TR-W via the 'Transmit' link on the EDGAR Filing Website. Refer to Chapter 10, 'Filer-Constructed XML Submissions' in this volume and the "EDGAR Form C XML Technical Specification" document available on the SEC's Public Website (*https://www.sec.gov/oit/Article/info-edgar-tech-specs.html*) for further information.
- It is necessary to provide a valid filer CIK and CCC on the Filer Information screen for submission form types C, C-W, C-U, C-U-W, C/A, C/A-W, C-AR, C-AR-W, C-AR/A, C-AR/A-W, C-TR, and C-TR-W prior to entering any other data. Based on the CIK and CCC entered, certain fields on the Issuer Information screen and the "Issuer" name on the Signature screen are pre-populated with information maintained in EDGAR. Refer to Section 8.2.6.3 "Issuer Information" in this volume for further information.

- For submission form types C/A and C-U, form data will be pre-populated based on the CIK, CCC, and file number entered, eliminating the need to re-enter this information. The details are as follows:
  - If an issuer enters a valid CIK, CCC, and File Number on the Filer Information screen of submission form type C/A, the system will pre-populate the submission with data from the most recent, previously accepted C or C/A filing. The issuer must complete the Signature section, re-attach documents, and re-enter the required information as applicable, prior to submission.
  - If an issuer enters a valid CIK, CCC, and File Number on the Filer Information screen of submission form type C-U, the system will pre-populate the submission with data from the most recent, previously accepted C, C/A or C-U filing. Prior to filing submission form type C-U, issuers must provide an update regarding the progress of the issuer in meeting the target offering amount, complete the Signature section, and re-attach any required document attachments. Issuers will not be able to modify any information on "Offering Information" and "Disclosure Requirements" screens of submission form type C-U.
- For submission form type C-AR/A, form data will be pre-populated based on the CIK, CCC, and the Period entered, eliminating the need to re-enter this information. The details are as follows:
  - If an issuer enters a valid CIK, CCC, and Period on the Filer Information screen of submission form type C-AR/A, the system will pre-populate the submission with data from the most recent, previously accepted C-AR or C-AR/A filing with the same period. The issuer must complete the Signature section, re-attach documents, and re-enter the required information as applicable, prior to submission.
- If a co-issuer is associated with submission form types C, C/A, C-U, C-AR, C-AR/A, and C-TR and the co-issuer is an EDGAR filer, the system will pre-populate the co-issuer's name, jurisdiction of incorporation/organization, and physical address based on the CIK entered for the co-issuer. A maximum number of 50 co-issuers is acceptable per submission.
- Issuers can perform a search for crowdfunding intermediaries on the Issuer Information screen of submission form types C, C-U, and C/A. The details displayed are CIK, Company Name, SEC File Number, and CRD number of the intermediary. Refer to Section 8.2.6.3 "Issuer Information" for further information.
- An issuer that is registered as an "Individual" is not permitted to submit Form C and its variants.
- There are several ways to navigate within Form C. To navigate from one screen to another, perform one of the following:
  - Click the [Next] located at the bottom right of the screen, to navigate to the next screen.
  - Click [Previous] located at the bottom left of the screen, to return to the previous screen.
  - Select the appropriate tab from the navigation menu located on the left side of the screen.
- Throughout the filing process, issuers will have the ability to:
  - save the form to their computer

- view and print the blank form or current form
- submit the form
- view the filing instructions
- exit the process

via the menu buttons displayed on the upper right corner of the screen (Figure 8-87). For more information, refer to Section 8.2.2, "General Information on Online Forms."



Figure 8-87: Menu buttons

Issuers can use the following help functions during the filing process. Place the mouse pointer over a field label to view context-sensitive help message (Figure 8-88). Or, click the 'Instructions' link to view filing instructions in a new browser window.

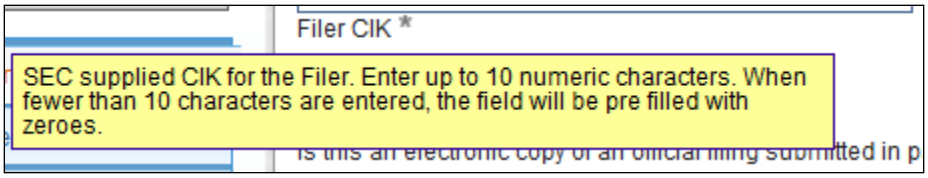


Figure 8-88: Help message on Filer CIK field

8.2.6 Completing a Form C Submission

Issuers filing Form C must click the 'Regulation Crowdfunding' link on the EDGAR menu (Figure 8-54) of the Filing Website. The File Crowdfunding Forms screen will be displayed (Figure 8-81) where issuers can select the type of filing (C, C-W, C-U, C-U-W, C/A, C/A-W, C-AR, C-AR-W, C-AR/A, C-AR/A-W, C-TR, and C-TR-W) to submit.

To assist issuers in filing Form C, a comprehensive description of each screen is given below. Information relevant to filing submission form types C-U, C/A, C-AR, C-AR-W, and C-AR/A is also provided.

8.2.6.1 Selecting a Form C Type

The File Crowdfunding Forms screen is displayed below (Figure 8-89), allowing issuers to select a type of filing to submit.

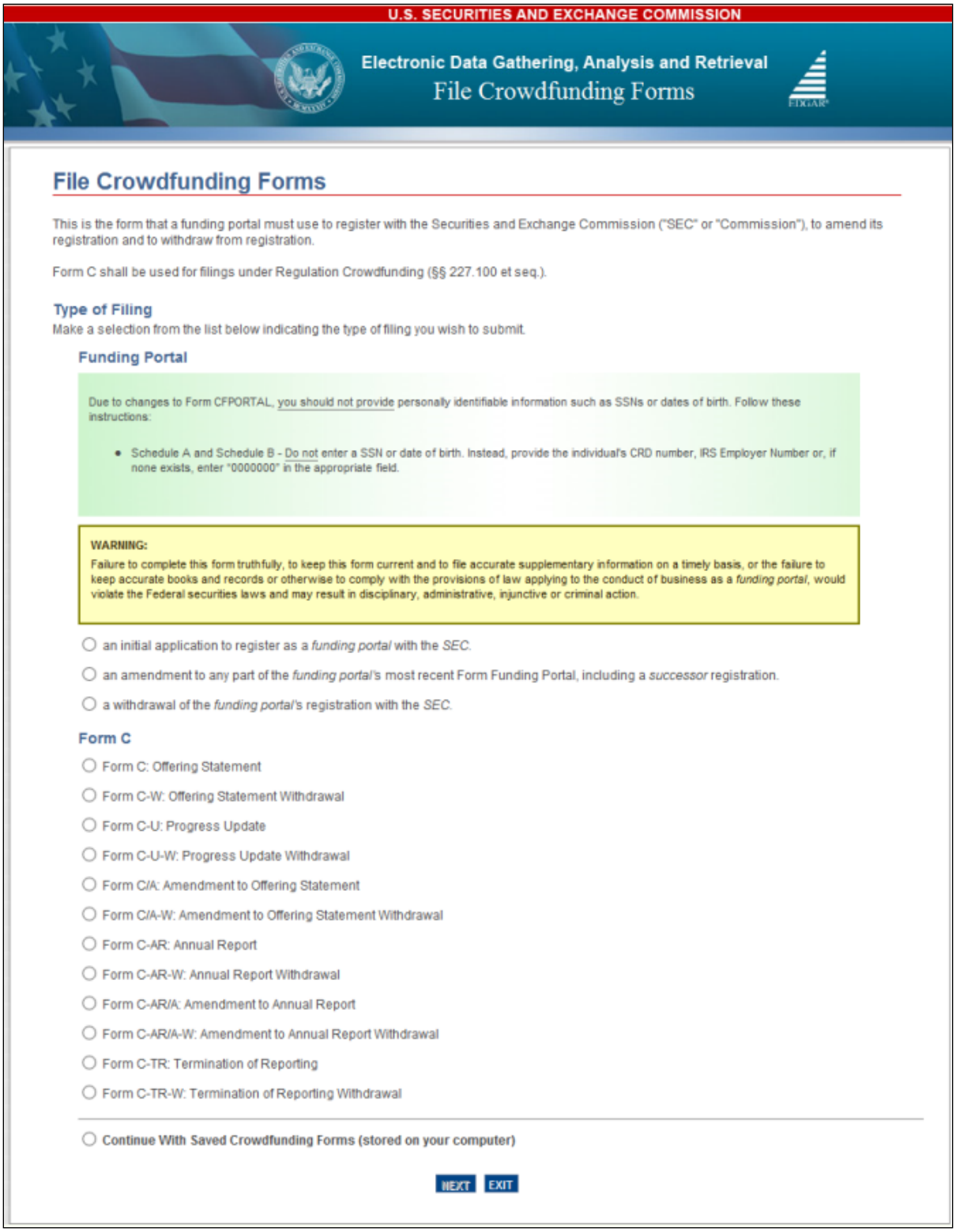


Figure 8-89: File Crowdfunding Forms

Select the type of filing from this screen:

- Select "Form C: Offering Statement" to file an offering statement.

- Select “Form C-W: Offering Statement Withdrawal” to withdraw a previously filed Form C filing.
- Select “Form C-U: Progress Update” to file a progress update.
- Select “Form C-U-W: Progress Update Withdrawal” to withdraw a previously filed Form C-U filing.
- Select “Form C/A: Amendment to Offering Statement” to amend a previously filed C or C/A filing.
- Select “Form C/A-W: Amendment to Offering Statement Withdrawal” to withdraw a previously filed C/A filing.
- Select “Form C-AR: Annual Report” to file an annual report.
- Select “Form C-AR-W: Annual Report Withdrawal” to withdraw a previously filed C-AR filing.
- Select “Form C-AR/A: Amendment to Annual Report” to file an amendment to an annual report.
- Select “Form C-AR/A-W: Amendment to Annual Report Withdrawal” to withdraw a previously filed C-AR/A filing.
- Select “Form C-TR: Termination of Reporting” to file a termination report.
- Select “Form C-TR-W: Termination of Reporting Withdrawal” to withdraw a previously submitted C-TR filing.
- Select “Continue with Saved Crowdfunding Forms (stored on your computer),” to continue working on a previously saved Form C filing.

Click the [Next] button. The Filer Information screen specific to the selected form type is displayed.

8.2.6.2 Filer Information

The Filer Information screen allows issuers to enter Form C filer information, such as Issuer CIK, Issuer CCC, and submission contact information.

The submission form type displays as a screen title that corresponds to the type of submission selected on the File Crowdfunding Forms selection screen. The Filer Information screen for Form C-AR is shown as an example below (Figure 8-90).

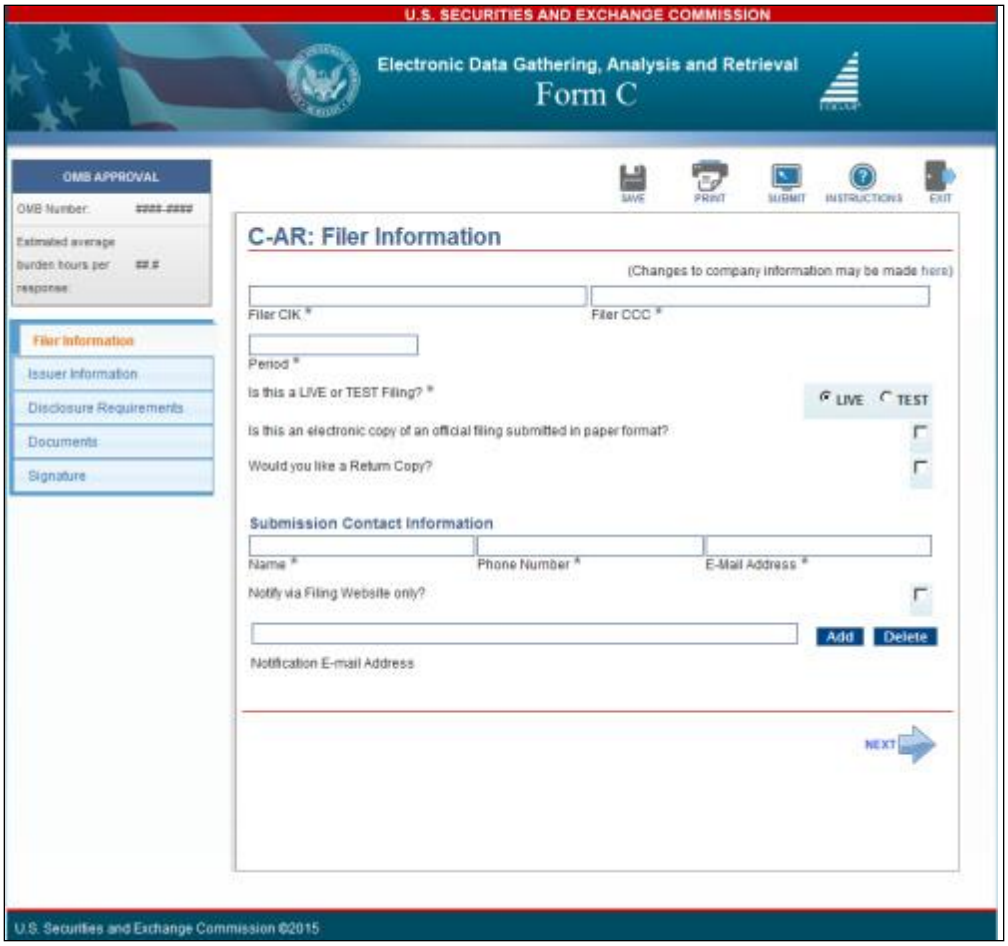


Figure 8-90: Submission Form Type C-AR: Filer Information screen

The following are the data entry conventions for this screen:

- **Filer CIK and CCC**: Enter the CIK and CCC of the issuer that is submitting the filing.
- **Form C File Number**: Enter the Form C file number with the 020- prefix. Based on the file number provided, submission form types C/A and C-U are pre-populated with data from previous filings.
- **Period**: Enter the period-end date of the most recent financial statements provided with this annual report. This field is mandatory on submission form types C-AR, C-AR/A, C-AR-W, and C-AR/A-W. A future date is not allowed.
- **Is this a LIVE or TEST filing?**: Select the radio button to mark the submission as a LIVE or TEST filing. The default selection for this button is LIVE. Select the "TEST" radio button to submit a test filing and EDGAR will treat the submission as a test and it will not be disseminated.
- **Is this an electronic copy of an official filing submitted in paper format?**: Select this check box if this submission is a confirming electronic copy of an official filing previously submitted in paper format. A confirming (electronic copy of a paper filing) is not an official filing.

- **Submission Contact Information**: Enter the name, phone number, and e-mail address of the person that the SEC may contact for any questions concerning the submission.
- **Notify via Filing Website only?**: Select the check box to download the filing status notification (of whether a filing is accepted or suspended) from the EDGAR Filing Website. Selecting this option restricts EDGAR from sending e-mail notifications of filing status.
- **Notification Information**: To notify others about the status of the filing, enter their e-mail addresses. A maximum of three addresses may be added by clicking the [Add] button. After the issuer submits the filing, EDGAR will automatically send notification messages to these e-mail addresses informing them of the filing status, i.e., the filing was accepted or suspended.

8.2.6.3 Issuer Information

The Issuer Information screen is shown in Figure 8-91 and enables issuers to provide specified disclosures to the Commission. These disclosures include the name, legal identity, jurisdiction of incorporation, physical address, website address of issuer, and if applicable, co-issuer information. Other details include the company name, commission file number, and CRD number (as applicable) of the intermediary through which the offering is being conducted.

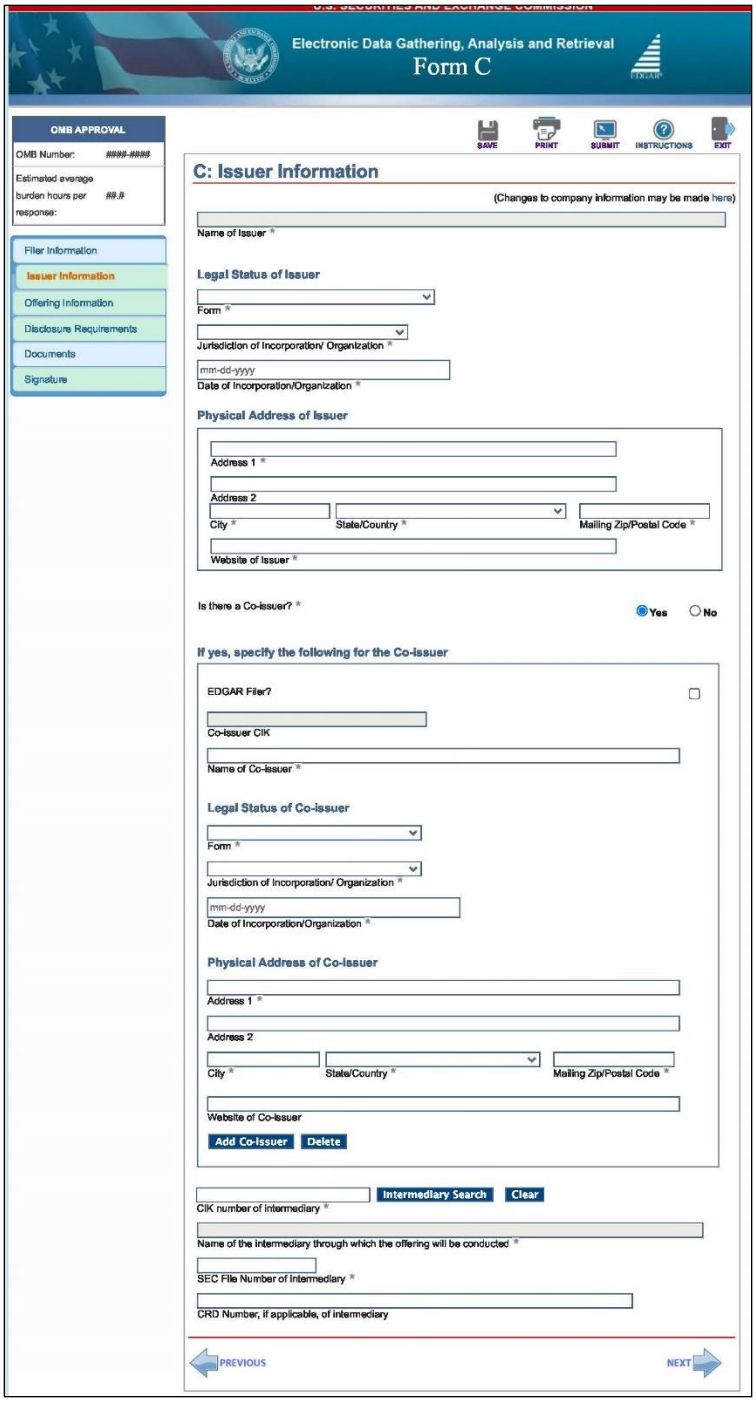


Figure 8-91: Form C Issuer Information screen

The Issuer Information screen displays fields that are specific to the Form C submission form type being submitted, and issuers must complete the fields as appropriate:

- **Describe Progress Update**: Provide an update (up to 256 characters) on submission form type C-U regarding the progress in meeting the target offering amount.

- **Check Box if Amendment is material and investors will have five business days to reconfirm**: This is an optional field on submission form type C/A. Select this check box to indicate material changes in the offer terms or disclosures previously made to investors.
- **Describe the Nature of the Amendment**: Describe the nature of the amendment on submission form type C/A. The field allows up to 256 characters.

Certain fields on the Issuer Information screen are pre-populated with information maintained in EDGAR for the issuer CIK and co-issuer CIK. If issuers or co-issuers want to update these fields, for example 'Jurisdiction of Incorporation/Organization' and 'Physical Address,' they must click the hyperlinked word "here" within "Changes to Company Information may be made here." The Retrieve/Edit Data screen is displayed on a new browser window and issuers/co-issuers may modify this information maintained in EDGAR. However, the modified information will only be displayed on the applicable fields on submission form types C, C/A, C-U, C-AR, C-AR/A, and C-TR upon exiting the current session and restarting the filing process.

- **Name of Issuer**: Displays the name of the issuer of the security on whose behalf Form C is filed. This field is displayed on Form C and its variants, and is pre-populated based on the CIK entered on the Filer Information screen.
- **Legal Status of Issuer**
  - **Form**: Select the issuer's form of organization. The options are: Corporation, Limited Partnership, General Partnership, Limited Liability Company, Business Trust, and Other. If "Other" is selected, enter a description of the legal status of the issuer in the "Specify" text box.
  - **Jurisdiction of Incorporation/Organization**: Displays the jurisdiction in which the business is registered. This field is pre-populated on submission form types C, C/A, C-U, C-AR, C-AR/A, and C-TR, and is based on the CIK entered. This field is editable.
  - **Date of Incorporation/Organization**: Select the date on which the organization was formed. A future date is not permitted and the earliest date allowed is 1776.
- **Physical Address of Issuer**: Displays the address of the issuer. The address is pre-populated from the information stored in EDGAR for the entity and is based on the CIK number entered at the beginning of the filing process. This field is editable and any changes made to this field will update the information stored in EDGAR.
- **Website of Issuer**: Enter the address of the issuer's principal website. The address entered must be less than or equal to 256 characters, and include a period.
- **Is there a Co-issuer?**: Select the "Yes" or "No" radio button to indicate whether a co-issuer is associated with the filing. This is a required field.
- **EDGAR Filer?**: Select this check box if the co-issuer is an EDGAR filer, and provide the co-issuer's CIK, form of organization, date of incorporation, and website address. Alternatively, if the co-issuer is not an EDGAR filer, do not select this check box but provide the co-issuer's name, form of organization, jurisdiction of incorporation/organization, date of incorporation/corporation, physical address, and website address.
- **Co-issuer CIK**: If the co-issuer is an EDGAR filer, enter the co-issuer CIK that is associated with the filing.

- **Name of Co-issuer**: Displays the name of the co-issuer of the security on whose behalf the Form C is filed. This field is pre-populated based on the CIK entered and is displayed on submission form types C, C/A, C-U, C-AR, C-AR/A, and C-TR.
- **Legal Status of Co-issuer:**
    - **Form**: Select the co-issuer's form of organization. The options are: Corporation, Limited Partnership, General Partnership, Limited Liability Company, Business Trust, and Other. If "Other" is selected, enter a description of the legal status of the co-issuer in the "Specify" text box.
    - **Jurisdiction of Incorporation/Organization**: Displays the jurisdiction in which the business is registered. This field is pre-populated on submission form types C, C/A, C-U, C-AR, C-AR/A, and C-TR, and is based on the co-issuer CIK entered. This field is editable.
    - **Date of Incorporation/Organization**: Select the date on which the organization was formed. A future date is not permitted and the earliest date allowed is 1776.
- **Physical Address of Co-issuer**: Displays the address of the co-issuer. The address is pre-populated from the information stored in EDGAR for the entity and is based on the co-issuer CIK entered. This field is editable and any changes made to this field will update the information stored in EDGAR.
- **Website of Co-issuer**: Enter the address of the co-issuer's principal website. The address entered must be less than or equal to 256 characters, and include a period.
- **CIK number of intermediary**: Enter the SEC-supplied CIK for the intermediary.
- **Name of the Intermediary through which the offering will be conducted**: Displays the name of the intermediary; this field is pre-populated on submission form types C, C/A and C-U and is based on the CIK number entered for the intermediary.
- **SEC File Number of intermediary**: Enter the SEC-supplied file number of the intermediary, beginning with the 007- or 008- prefix. Sample value: 007-00000-1. The File Number entered must belong to the CIK of the intermediary through which the offering will be conducted.
- **CRD Number, if applicable, of intermediary**: Displays the organization CRD Number; this field is pre-populated based on the CIK number entered for the intermediary and is non editable if the EDGAR system has a record for the CRD Number. If the system does not have a CRD Number for the intermediary based on the CIK entered, this field is not pre-populated and will be editable. The number entered must be less than or equal to 9 digits.

Issuers can enter the intermediary information or use the Search functionality to query the intermediary through which the offering will be conducted.

Searching for an Intermediary:

Follow the steps below to search for an intermediary through which an offering will be conducted:

1. Click the [Company Search] button on the Issuer Information screen.
   The "Intermediary Company Search" dialog box displays. See Figure 8-92.
2. Enter the CIK, Company Name, File Number, or CRD number of the crowdfunding intermediary in the corresponding fields.

   Note: At least one search criterion must be specified (CIK, Company Name, File Number, or CRD Number of the crowdfunding intermediary).

3. Click the [Search] button.
   A list of intermediaries matching the criteria specified is displayed.

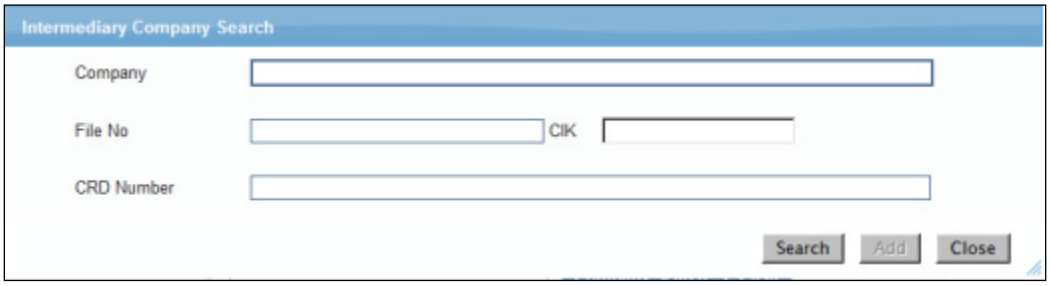


Figure 8-92: Intermediary Company Search dialog box

4. Select an intermediary from the search results displayed and click the [Add] button.
   EGDAR populates the following fields for the entity selected on the Issuer Information screen:

- CIK number of intermediary:
- Name of the Intermediary through which the offering will be conducted:
- SEC File Number of intermediary
- CRD Number, if applicable, of intermediary:

  Note: The system will populate the CRD number for the intermediary only if a CRD number is stored for the entity in the EDGAR Company Database.

8.2.6.4 Offering Information

The Offering Information screen shown in Figure 8-93 allows issuers to specify the following information:

- Amount of compensation to be paid to the intermediary, whether as a dollar amount or a percentage of the offering amount, or a good faith estimate if the exact amount is not available at the time of the filing, for conducting the offering, including the amount of referral or other fees associated with the offering
- Any other financial interest in the issuer that the intermediary holds, or any arrangement for the intermediary to acquire such an interest
- Type of security offered, number of securities offered, and price per share of the security
- Target offering amount, maximum offering amount (if different from the target offering amount), and deadline to reach the target offering amount
- Whether oversubscriptions will be accepted for the offering and, if so, how the oversubscriptions will be allocated (i.e., on a pro-rata basis; first-come, first-served basis; or other basis)

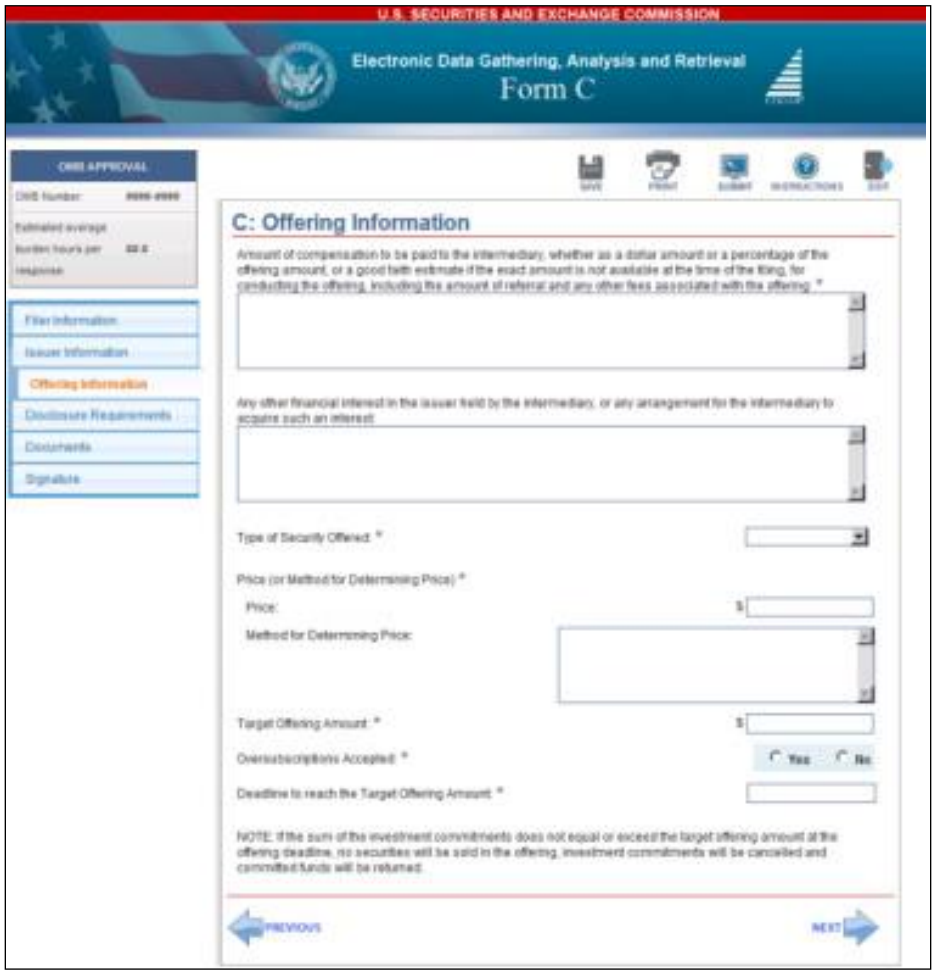


Figure 8-93: Form C: Offering Information screen

Follow the steps below to complete the Offering Information screen on submission form types C and C/A. Note that data on the Offering Information screen is displayed on submission form type C-U, but is non-editable.

1. Enter the compensation amount paid to the intermediary for conducting the offering, including the amount of referral and any other fees associated with the offering.
2. Enter any other direct or indirect interest in the issuer held by the intermediary, or any arrangement for the intermediary to acquire such an interest. (This field is optional on submission form types C and C/A.)
3. Select the type of security offered. The options are: Common Stock, Preferred Stock Debt, and Other.

- If "Other" is selected from the Type of Security Offered drop down list, then enter a description (up to 256 characters) in the "Specify" text box.

4. Enter the number of securities of a specified entity. The integer value may range from 1 to 9,999,999,999. This field is required if "Common Stock", "Preferred Stock", or "Other" is selected in "Type of Security Offered".
5. Enter the price per share for the security or describe the method for determining the price per share of the security. The price per share value entered must be an integer greater than zero and in N,NNN,NNN.NNNNN format. The description entered must be less than or equal to 256 characters.
6. Enter the aggregate target offering amount of securities included in this offering. The value entered must be greater than zero and less than or equal to $ 5,000,000.
7. Specify if oversubscriptions are accepted for this offering by selecting either "Yes" or "No".

- If "Yes" is selected, indicate how oversubscriptions will be allocated by selecting a value from the following options: Pro-rata basis; First-come, first-served basis; and Other.
- If "Other" is selected, then enter a description (up to 256 characters) of how the subscriptions will be allocated in the corresponding field.

8. Enter the maximum offering amount (if different from the target offering amount) on submission form types C and C/A. A response is required if oversubscriptions are accepted. The amount entered may not be greater than $ 5,000,000. Note that this amount is displayed but not editable on submission form type C-U.
9. Enter a valid date in MM-DD-YYYY format that specifies the deadline to reach the target offering amount. Both current and future dates are permitted.

8.2.6.5 Disclosure Requirements

The Disclosure Requirements screen is shown in Figure 8-94~~Figure 8-94~~ and enables issuers to provide a financial statement of the two most recently completed fiscal years. This includes total assets, cash and cash equivalents, accounts receivable, short-term debt, long-term debt, revenues/sales, cost of goods sold, taxes paid and net income.



Figure 8-94: Form C: Disclosure Requirements

Follow the steps below to complete the Disclosure Requirements screen on submission form types C, C/A, C-AR, and C-AR/A. Note that data on the Disclosure Requirements screen is displayed on submission form type C-U, but is non-editable.

1. Enter a value equal to or greater than zero in the "Current Number of Employees" field. Decimals can be used to denote part-time employees. Do not enter a negative value or leave the field blank.
2. Enter values for the most recent fiscal year and for the fiscal year prior to the most recent fiscal year in the appropriate columns, for each financial statement element. Enter a value in NNN,NNN,NNN.NN format, where N is an integer. Negative values are permitted.
   - Total Assets
   - Cash and Cash Equivalents
   - Accounts Receivable
   - Short-term Debt
   - Long-term Debt
   - Revenue/Sales
   - Cost of Goods Sold
   - Taxes Paid
   - Net Income
3. Select the jurisdictions in which the issuer intends to offer the securities.

   Note: This field applies to submission form types C and C/A.

8.2.6.6 Documents

The Attach Documents List screen is shown in Figure 8-95~~Figure 8-95~~ and enables issuers to upload the document attachments necessary for submission form types C, C/A, C-AR, C-AR/A, and C-TR.

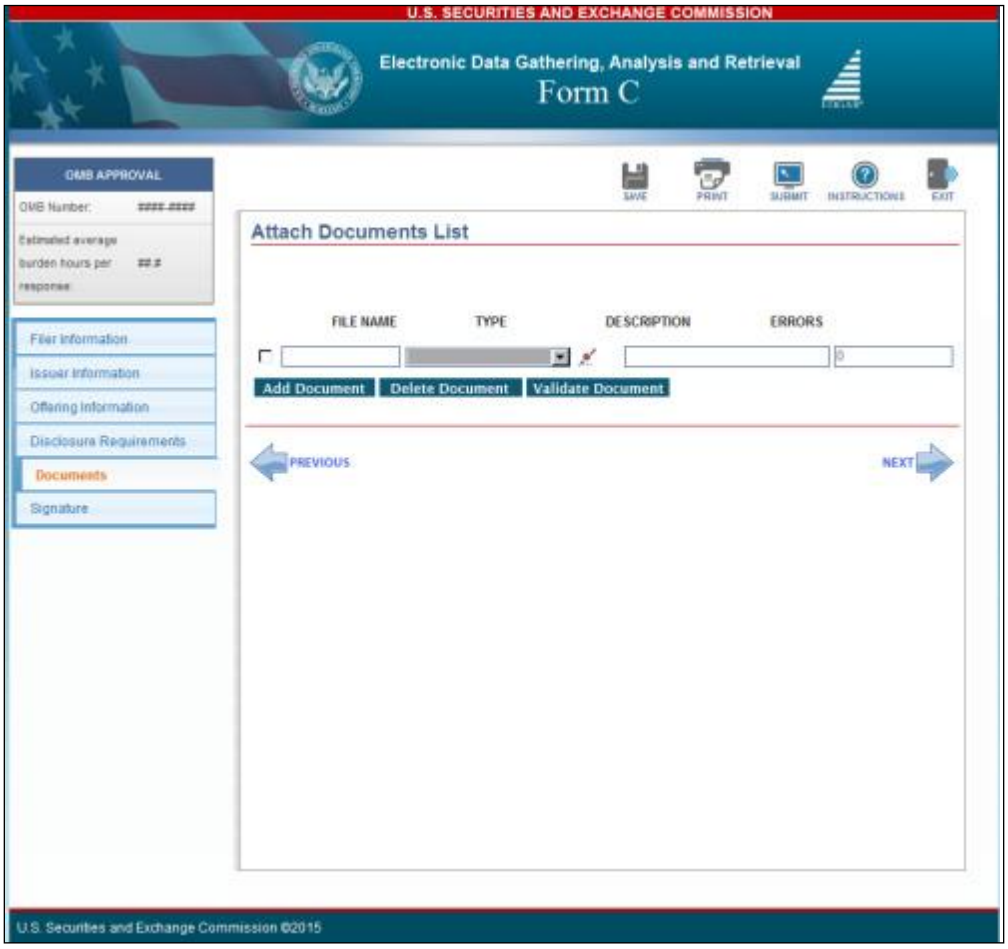


Figure 8-95: Form C: Attach Documents List screen

Issuers must attach at least one "EX-99" exhibit to submission form types C and C-AR in *.txt, *.htm, or *.pdf formats. An exhibit EX-99 attachment in PDF format is considered official for submission form types C and C-AR. The maximum size of all Form C submissions, including all attached documents, must not exceed 200MB. Document attachments must conform to other EDGAR standards described in Chapter 5. Attaching files that do not meet these standards may cause the filing to be suspended.

Adding a Document

To add a document, follow the steps given below:

1. Click the [Add Document] button on the Attach Documents List screen. The Select File window is displayed.
2. Select the file to attach and click the [Open] button. The name of the attached file is displayed in the File Name field.

Note: The file name must follow the EDGAR file naming standards described in Section 5.1.1, File Naming Standards. If the file name does not meet file naming standards, then an error message will appear.

3. Select the document type from the values displayed in the Type field. The options are EX-99 and Graphic.
4. Enter a description for the attached document in the Description field.
5. Repeat steps 1 to 4 to add multiple attachments.



Figure 8-96: Validating a File Name

Deleting a Document

To delete a document, follow the steps given below:

1. Select the check box adjacent to the document and click the [Delete Document] button. A Confirmation window will be displayed.
    a. Click the [Yes] button to confirm deletion. EDGAR removes the document from the submission.
    b. Click the [No] button to return to the Attached Documents List screen.

Before transmitting the Form C submission, we recommend that issuers validate the document attachments.

Validating a Document

Issuers can validate a document for errors by using the Doc Validation function.

1. Attach documents to the EDGAR submission as described above.
2. Select the check box adjacent to the document and click the [Validate Document] button.

a. If there are errors in the document, then the Errors field displays a value that corresponds to the number of errors in the document. Proceed to step 3.
b. If there are no errors in the document, then the Errors field is empty. Proceed to step 5.

3. Click the value in the Errors field for the document that contains errors to view the errors. A Document Validation window opens and lists the errors in the document.

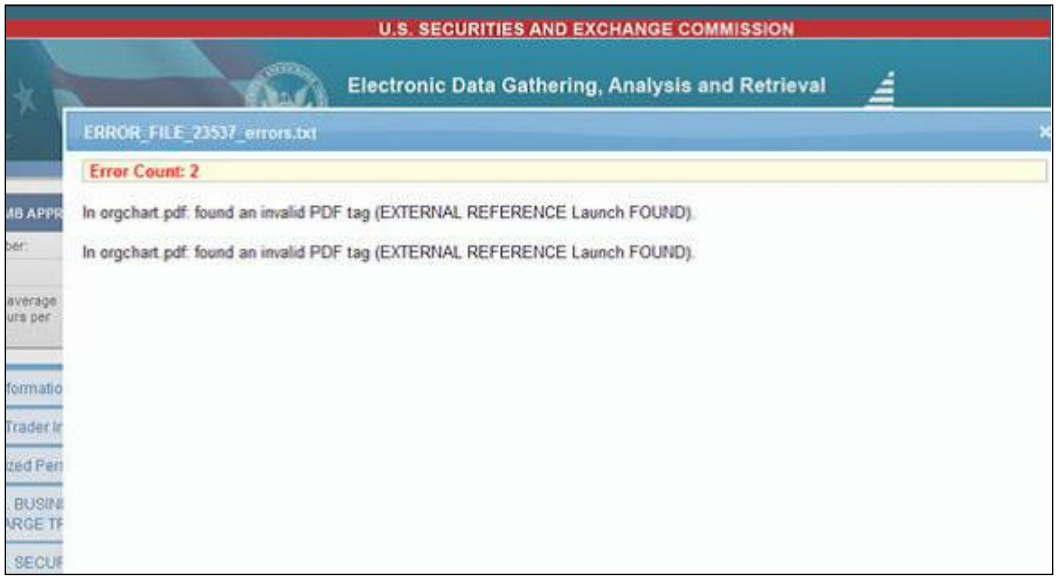


Figure 8-97: Validating a Document

4. Correct any document errors using the tool used to create the document.
5. Transmit the submission, once the submission has been compiled and validated.

8.2.6.7 Signature

The Signature screen is shown in Figure 8-98~~Figure 8-98~~ and is displayed on Form C and its variants. This screen allows issuers to sign the form and certify that the information being submitted is accurate and complete. Intentional misstatements or omissions of facts constitute federal criminal violations. *See* 18 U.S.C. 1001.

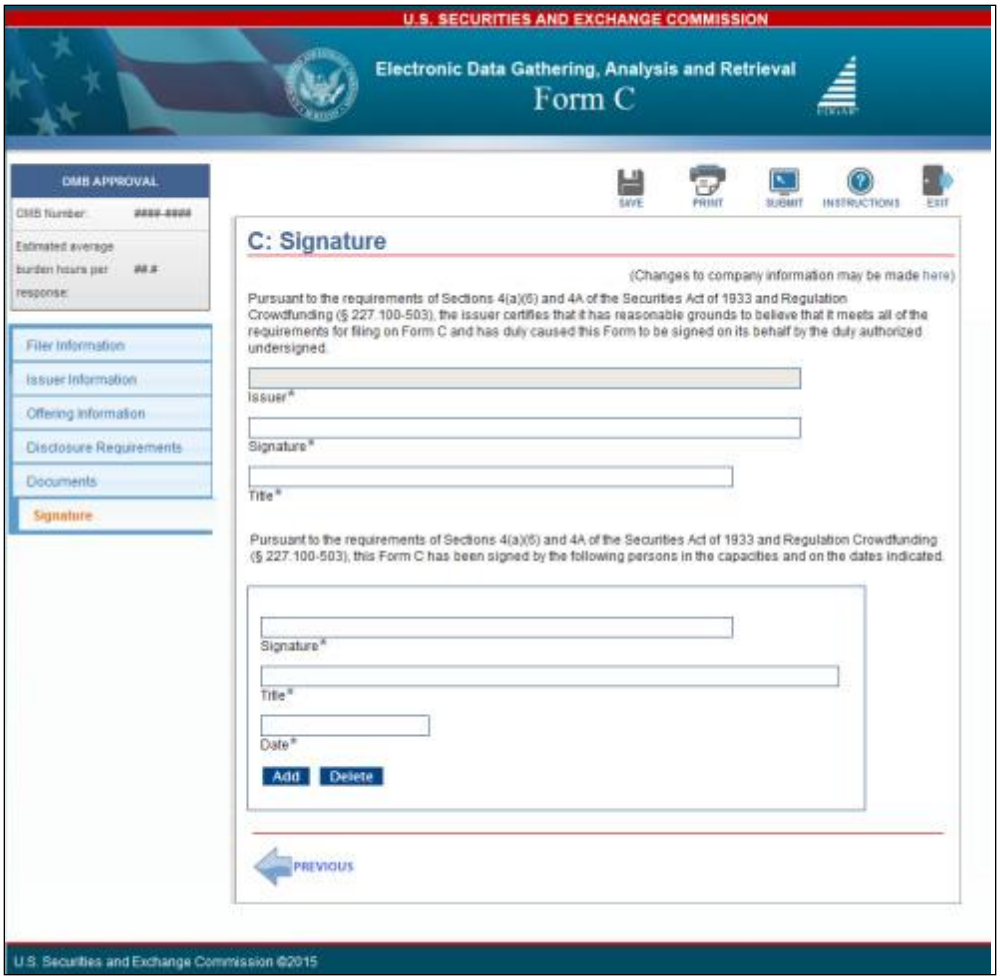


Figure 8-98: Form C: Signature screen

The following are the data entry conventions for this screen:

- **Issuer**: The Issuer field will be pre-populated with the name associated with the CIK entered at the beginning of the filing process, and will be disabled for editing.

The Form must be signed on behalf of the issuer by a duly authorized representative of each issuer.

- **Signature**: When signing the form, the individual must type their name in full (i.e., first name, middle name, and last name) in the Signature field. Initials are not acceptable, unless they are part of the individual's legal name. See Sections 4(a)(6) and 4A of the Securities Act of 1933 and Regulation Crowdfunding (§ 227.100-503), regarding signatures on forms filed electronically.
- **Title**: Enter the title of the individual signing the form. The field allows up to 256 characters.

The form must also be signed by the issuer, its principal executive officer or officers, its principal financial officer, its controller or principal accounting officer and at least a majority of the board of directors or persons performing similar functions.

- **Signature**: Enter in the full name (i.e., first name, middle name, and last name) of the person signing the form. Initials are not acceptable, unless they are part of the individual's legal name. See Sections 4(a)(6) and 4A of the Securities Act of 1933 and Regulation Crowdfunding (§ 227.100-503), regarding signatures on forms filed electronically.
- **Title**: Enter the title of the individual signing the form. The field allows up to 256 characters.
- **Date**: Enter the date of signature. A future date is not permitted and the date entered must be in MM-DD-YYYY format.

8.2.6.8 Form C Validation and Submission

After completing the required information on a selected Form C submission, click the [Submit] button at the top of the screen to transmit the submission to EDGAR.

The system will validate the form to verify that all required items in the form have been completed. A red "x" icon will display on the tabs that contain incomplete or invalid data. Complete any missing information and correct any errors before re-attempting to submit the form to EDGAR. If the issuer is filing a "Live" submission and there are no errors in the form, then the system will display a Confirmation/Warning screen. Alternatively, if the issuer is filing a "Test" submission and there are no errors in the form, then the system will display an Acknowledgement screen (Figure 8-101~~Figure 8-101~~).

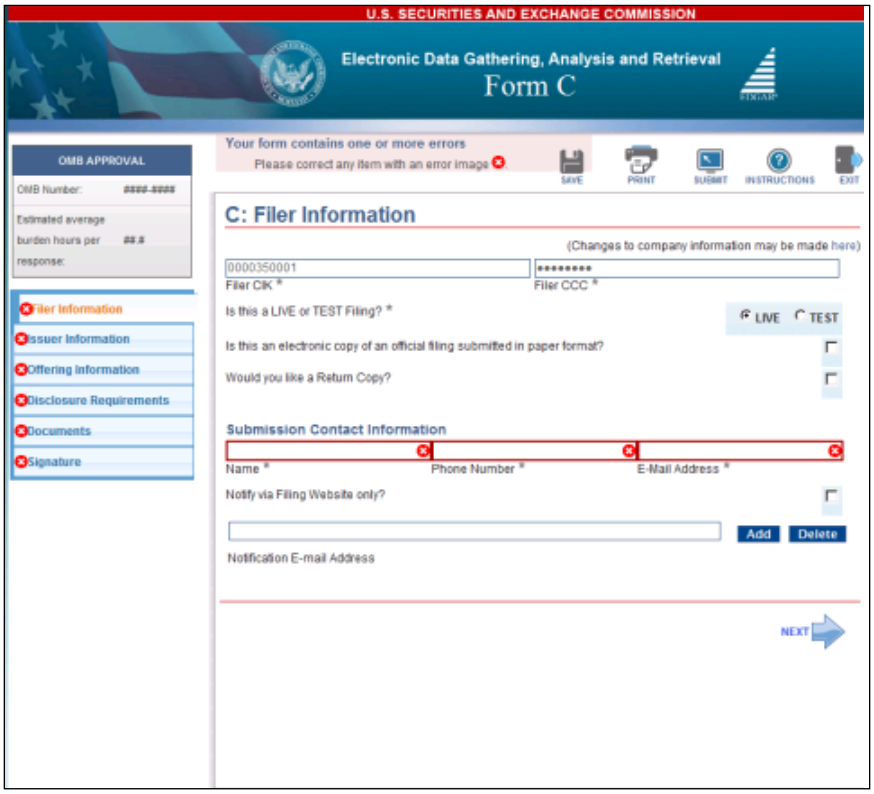


Figure 8-99: Validating Form C

Confirmation/Warning

The Form C Confirmation screen is shown below (Figure 8-100~~Figure 8-100~~). The Confirmation screen will prompt the issuer to "Transmit" or "Cancel" the Form C submission.

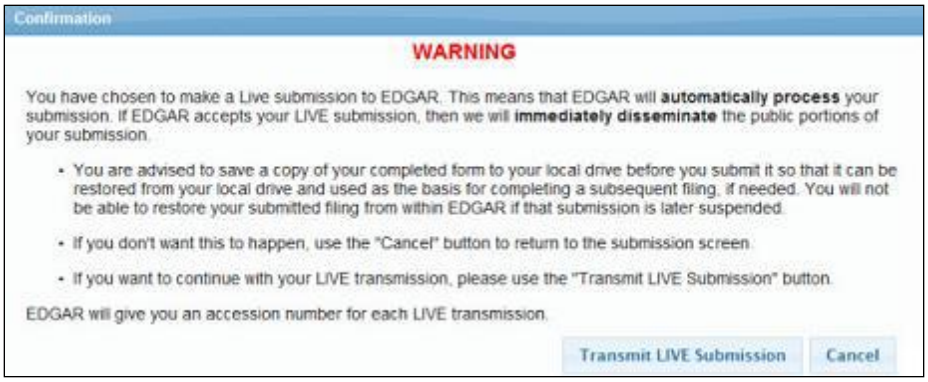


Figure 8-100: Confirmation/Warning screen

Submission Acknowledgement

The Transmit Submission Acknowledgement screen is shown below (Figure 8-101~~Figure 8-101~~) and it provides acknowledgement of the Form C submission transmission. Issuers may retain the accession number of the submission for their records.



Figure 8-101: Acknowledgment screen

8.2.7 File Form Funding Portal

This section describes the general process for preparing and submitting Form Funding Portal and its variants under the Securities Exchange Act of 1934 to EDGAR for processing.

Form Funding Portal has the following variants (submission form types):

- Form CFPORTAL: Initial application of funding portal
- Form CFPORTAL/A: Amendment to registration, including a successor registration
- Form CFPORTAL-W: Withdrawal of the funding portal's registration

Each Form Funding Portal contains several tabs on the left navigation pane. The tabs contain a number of questions that are organized into Items, Schedules, and Disclosure Reporting Pages (DRPs) for the selected submission form type. When completing the Form Funding Portal, include all applicable schedules and any required Disclosure Reporting Pages (DRPs), attach all required documents, and execute the form.

When filing a Form Funding Portal, you may view the filing instructions, print a blank or a partially completed form, save the form to your computer, or exit the form using the menu buttons available on the form type. For more information on the menu buttons, refer to Section 8.2.2, "General Information on Online Forms."

Before you begin the filing process, gather all the information you would need to complete a Form Funding Portal. We recommend that you print the blank submission form type to help you gather all necessary information to file a Form Funding Portal.

8.2.7.1 Basic Information for Form Funding Portal Submission

The following section provides general instructions to consider when filing Form Funding Portal and its variants.

- Filers can submit filer-constructed XML submissions for submission form types CFPORTAL, CFPORTAL/A, and CFPORTAL-W via the 'Transmit' link on the EDGAR Filing Website. Refer to Chapter 9, 'Filer-Constructed XML Submissions' in this volume and the "EDGAR Form CFPORTAL XML Technical Specification" document available on the SEC's Public Website (*https://www.sec.gov/oit/Article/info-edgar-tech-specs.html*) for further information.
- For submission form types CFPORTAL, CFPORTAL/A, and CFPORTAL-W, some form data, such as addresses and company name, will be pre-populated from the company database.
- If the filer enters a valid CIK and CCC combination on the Filer Information screen of submission form type CFPORTAL/A, form data will be pre-populated from the most recently accepted CFPORTAL or CFPORTAL/A filing, eliminating the need to re-enter this information. The filer will have the ability to amend any form data that has become inaccurate or outdated.
- If the filer enters a valid CIK and CCC combination on the Filer Information screen of submission form type CFPORTAL-W, form data will be pre-populated from the most recently accepted CFPORTAL or CFPORTAL/A filing, eliminating the need to re-enter this

information. The filer will have the ability to amend any form data that has become inaccurate or outdated.

- There are several ways to navigate within Form CFPORTAL. To navigate from one screen to another, perform one of the following:
  - Click [Next] located at the bottom right of the screen, to navigate to the next screen.
  - Click [Previous] located at the bottom left of the screen, to return to the previous screen.
  - Select the appropriate tab from the navigation menu located on the left side of the screen.
- Throughout the filing process, filers will have the ability to:
  - save the form to their computer
  - view and print the blank form or current form
  - submit the form
  - view the filing instructions
  - exit the process

  via the menu buttons displayed on the upper right corner of the screen (Figure 8-102~~Figure 8-102~~). For more information, refer to Section 8.2.2, "General Information on Online Forms."



Figure 8-102: Menu buttons

You can use the following help functions during your filing process. Place your mouse pointer over a field label to view context-sensitive help message (Figure 8-103~~Figure 8-103~~). Or, click the 'Instructions' link to view filing instructions in a new browser window.

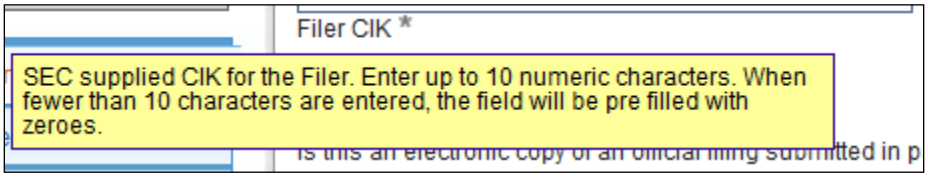


Figure 8-103: Help message on Filer CIK Field

8.2.8 Completing a Form Funding Portal Submission

To assist you in completing a Form Funding Portal submission, the screens for submission form type CFPORTAL and their descriptions are included in the following subsections.

Selecting a Submission Form Type

To file a Form Funding Portal, click the 'Regulation Crowdfunding' link on the EDGAR menu (Figure 8-62~~Figure 8-62~~) of the Filing Website. The File Funding Portal Forms screen will be displayed (Figure 8-104~~Figure 8-104~~) where filers can select the type of filing (CFPORTAL, CFPORTAL/A, or CFPORTAL-W) to submit.



Figure 8-104: File Funding Portal Forms

Select the type of filing from this screen:

- Select "Form Funding Portal: Initial application of funding portal" to file an initial application.
- Select "Form Funding Portal/A: Amendment to registration, including a successor registration" to amend a funding portal registration and assign a successor.
- Select "Form Funding Portal-W: Withdrawal of the funding portal's registration" to withdraw a funding portal's registration.
- Select "Continue With Saved Funding Portal Forms (stored on your computer)" to complete a previously saved Form Funding Portal submission.

Once you select a submission form type on the File Funding Portal Forms screen, click the [Next] button. You will be directed to the Filer Information screen of the selected submission form type.

Filer Information

The Filer Information screen allows you to enter Form Funding Portal filer information. Based on the type of submission selected, the screen header displays the type of Form Funding Portal being submitted. The CFPORTAL: Filer Information screen shown in Figure 8-105~~Figure 8-105~~ is specific to submission form type CFPORTAL.

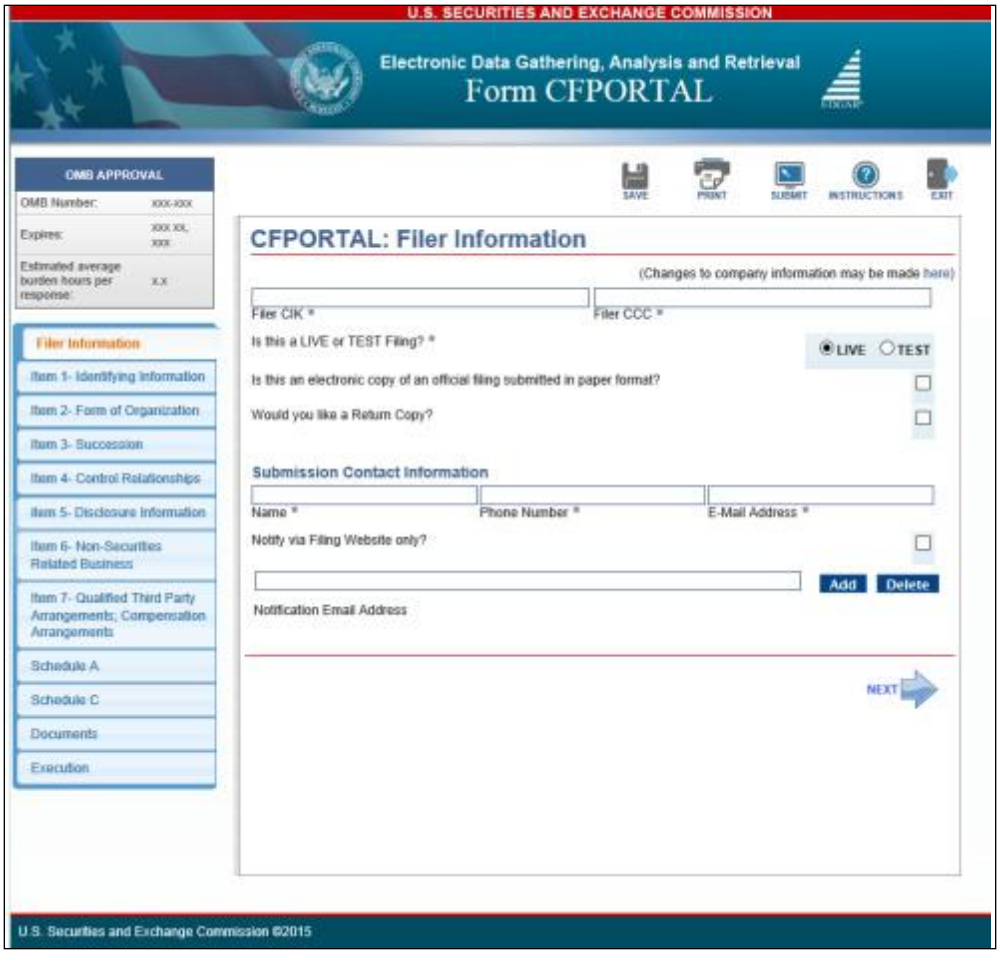


Figure 8-105: Form CFPORTAL: Filer Information screen

The following are the data entry conventions for this screen:

- **Filer CIK and CCC**: Enter the CIK and CCC of the filer that is submitting the filing.
- **Is this a LIVE or TEST filing?**: Select the radio button to mark the submission as a LIVE or TEST filing. The default selection for this button is LIVE. Select the "TEST" radio button to submit a test filing and EDGAR will treat the submission as a test and it will not be disseminated.
- **Is this an electronic copy of an official filing submitted in paper format?**: Select this check box if this submission is a confirming electronic copy of an official filing previously submitted in paper format. A confirming copy (electronic copy of a paper filing) is not an official filing.
- **File Number**: Enter the EDGAR standard file number with a 007- prefix in the File Number text box (displayed upon selecting the check box for "Is this an electronic copy of an official filing submitted in paper format?").
- **Submission Contact Information**: Enter the name, phone number, and e-mail address of the person that the SEC may contact for any questions concerning the submission.

- **Notify via Filing Website only?**: Select the check box to download the filing status notification (of whether a filing is accepted or suspended) from the EDGAR Filing Website. Selecting this option restricts EDGAR from sending e-mail notifications of filing status.
- **Notification Information**: To notify others about the status of the filing, enter their e-mail addresses. A maximum of three addresses may be added by clicking the [Add] button. After the filer submits the filing, EDGAR will automatically send notification messages to these e-mail addresses informing them of the filing status, i.e., the filing was accepted or suspended.

Making Changes to Company Information: If you need to make changes to the company information maintained in EDGAR (e.g., name, address, contact information), click the hyperlinked word "here" within 'Changes to company information may be made here'. You will be directed to the Retrieve/Edit Data screen on a new browser window where you may modify this information maintained in EDGAR. However, the modified information will only be displayed if you exit the current session and restart the filing process.

Note: Amended and Withdrawal filings will be pre-populated with the data from the most recently accepted CFPORTAL or CFPORTAL/A submission and company information maintained in EDGAR, for the CIK and CCC entered.

8.2.8.1 Form CFPORTAL: Initial application of funding portal

Form CFPORTAL contains seven Items, four Schedules, and six Disclosure Reporting Pages. You must complete all seven Items; all applicable Schedules and Disclosure Reporting Pages (DRPs); attach any required documents; and complete the execution page, when submitting Form CFPORTAL or its variants.

The following sections: CFPORTAL Items, Form CFPORTAL Schedules, and Form CFPORTAL Disclosure Reporting Pages provide the primary screens of Form CFPORTAL and their descriptions.

Form CFPORTAL Items

Item 1: Identifying Information: Provides basic information about the applicant, which includes the legal name of the funding portal, business and mailing address, and registration information.

Item 2: Form of Organization: Identifies the applicant's form of organization (e.g., the legal status of the applicant, the state of jurisdiction under which the applicant is organized, and date of organization).

Item 3: Successions: Specifies if the applicant is succeeding to the business of a registered funding portal at the time of the filing.

Item 4: Control Relationships: Identifies every person that directly or indirectly, controls management or policies of the applicant, or that the applicant directly or indirectly controls.

Item 5: Disclosure Information: Discloses selected portions of the criminal, regulatory, civil judicial, bankruptcy/SIPC, and bond or judgment/lien history of the applicant and/or each associated person of the funding portal as applicable.

Based on any affirmative response to the Item 5 questions, the applicant will be required to provide details and/or supporting documents on the corresponding DRP, for example Criminal Action DRP, Regulatory Action DRP, or Civil Judicial Action DRP (displayed on the left navigation pane). Refer to "Form CFPORTAL Disclosure Reporting Pages" further in this section for more details on how to report disciplinary information on Form CFPORTAL.

Item 6: Non-Securities Related Business: Identifies any non-securities related business engagements of the applicant.

Item 7: Qualified Third Party Arrangements; Compensation Arrangements: Identifies each person that will hold investor funds in escrow or otherwise pursuant to the requirements of Rule 303(e) of Regulation Crowdfunding (17 CFR 227.303(e)).

The following Form Funding Portal Items are explained further below: Item 1: Identifying Information, Item 2: Form of Organization, and Item 3: Successions.

Item 1: Identifying Information

The Identifying Information screen has 11 sections (A to K), which allows you to enter identifying details of the applicant.

Full name of the funding portal: The funding portal name field is pre-populated with information maintained in EDGAR for the filer CIK and is non-editable.

Name(s)/Website URL(s) under which business is conducted, if different from Item 1A: Identify any other name(s)/website URL(s) under which business is conducted.

IRS Employer Identification Number: Provide the IRS employer identification number (if there is no employer identification number enter 0000000) of the applicant.

If a name and/or website URL in (1A) or (1B) has changed since the *funding portal's* most recent Form Funding Portal, enter the previous name and/or website URL and specify whether the name change is of the: Indicate if the funding portal name (1A) or business name/website URL (1B) has changed since the last Form Funding Portal submission. Provide the previous business name or business website URL.

***Funding portal's* main street address (Do not use a P.O. Box)**: The address fields for the principal office are pre-populated with information maintained in EDGAR for the filer CIK. The address fields are editable.

Mailing Address(es) (if different) and office locations (if more than one): Indicates the mailing address and addresses of other office locations, if applicable.

> **Note**: If the main street address is the same as the mailing address, select the "Check here if mailing address is the same as the main address entered in Item 1E" check box.

Contact Information: Provide the phone number, fax number, and e-mail address for the funding portal.

Contact employee information: Provide the name and contact information of a person who is authorized to receive information and respond to questions about your submission.

Month *applicant's* fiscal year ends: Specify the month of the applicant's fiscal year-end. This value is not required if you selected "Sole Proprietor" in Item 2A. To update this field, please

navigate to the Retrieve/Edit Data screen on the EDGAR Filing Website. Changes made here will not be made to information stored in the company database.

Registrations: Indicate if the applicant previously registered on Form Funding Portal as a funding portal or with the Commission in any other capacity, and provide the SEC file number, if any.

Foreign registrations: Disclose any registrations with a foreign financial regulatory authority.

Item 2: Form of Organization

The Form of Organization screen has two sections (A and B) that allow you to enter details of the type of organization.

A. **Indicate legal status of *applicant***: Indicate the applicant's form of organization.

B. **If other than sole proprietor, indicate date and place applicant obtained its legal status (i.e., state or country where incorporated, where partnership agreement was filed, or where applicant entity was formed)**: Indicate the State/Country of formation and the date of formation.

Item 3: Successions

The Successions screen has one section (A) that allows you to indicate whether the applicant is succeeding to the business of a currently registered funding portal. Based on an affirmative response to Item 3A, two additional sections (B and C) are displayed.

A. **Is the applicant at the time of this filing succeeding to the business of a currently registered funding portal?**: If "Yes" is selected, complete Items 3B and 3C.

Complete the following information if succeeding to the business of a currently registered funding portal: Provide the name and SEC file number of the acquired funding portal. The name of the acquired funding portal will be pre-populated based on the file number provided by the filer. In that case, you do not need to provide the name.

Briefly describe the details of the succession including any assets or liabilities not assumed by the *successor*: Provide details of the succession including any assets or liabilities not assumed by the successor.

Note: Once the successor (the applicant) is registered as a funding portal, a submission form type CFPORTAL-W must be filed to withdraw registration of the acquired funding portal. For specific details on "Succession by Application" or "Succession by Amendment", refer to "Specific Instructions for Certain Items in Form Funding Portal" on the Form Funding Portal Instructions screen (displayed upon clicking the Instructions tab on the upper right corner of the screen).

Form Funding Portal Schedules

Form Funding Portal contains supplemental Schedules A, B, C, and D, which are displayed on the left navigation pane.

All applicants filing an initial application must complete Schedule A and if the filing is for a non-resident Funding Portal, also complete Schedule C. Complete Schedule B only when filing an amended filing, as needed to amend Schedule A submitted in previous submissions. Complete Schedule D only when filing a withdrawal filing.

Note: For an amended filing, Schedule A is displayed on the left navigation pane, where you may view information (read-only) submitted on previous Form Funding Portal submissions. To amend any information displayed on Schedule A, use the Schedule B that is displayed on the left navigation pane to make necessary changes. Any amendments made in Schedule B will be reflected in Schedule A of subsequent Form CFPORTAL submissions.

A comprehensive description of each schedule is available in Table 8-1.

Table 8-1: Form Funding Portal Schedules and Descriptions

Schedule	Description
Schedule A	When submitting an initial application for Form Funding Portal, you are required to complete Schedule A. Use Schedule A to provide information on the Direct Owners and Executive Officers.
Schedule B	Use Schedule B, only when submitting an amended filing, to amend information that was provided on Schedule A on a previous submission.
Schedule C	Use Schedule C to: identify the non-resident Funding Portal's United States agent for service of process, and certify that it can, as a matter of law and will: (1) provide the Commission and any registered national securities association of which it becomes a member with prompt access to its books and records, and (2) submit to onsite inspection and examination by the Commission and any registered national securities association of which it becomes a member.
Schedule D	When submitting a withdrawal from registration for Form Funding Portal, you are required to complete Schedule D. Use Schedule D to provide information on where the applicant will maintain books and records after withdrawing registration.

The following Form Funding Portal Schedules with their primary screens are explained further.

- Schedule A: Direct Owners and Executive Officers
- Schedule B: Amendments to Schedule A

Schedule A of Form Funding Portal, shown in Figure 8-106~~Figure 8-106~~, enables you to provide information on the Direct Owners and Executive Officers.

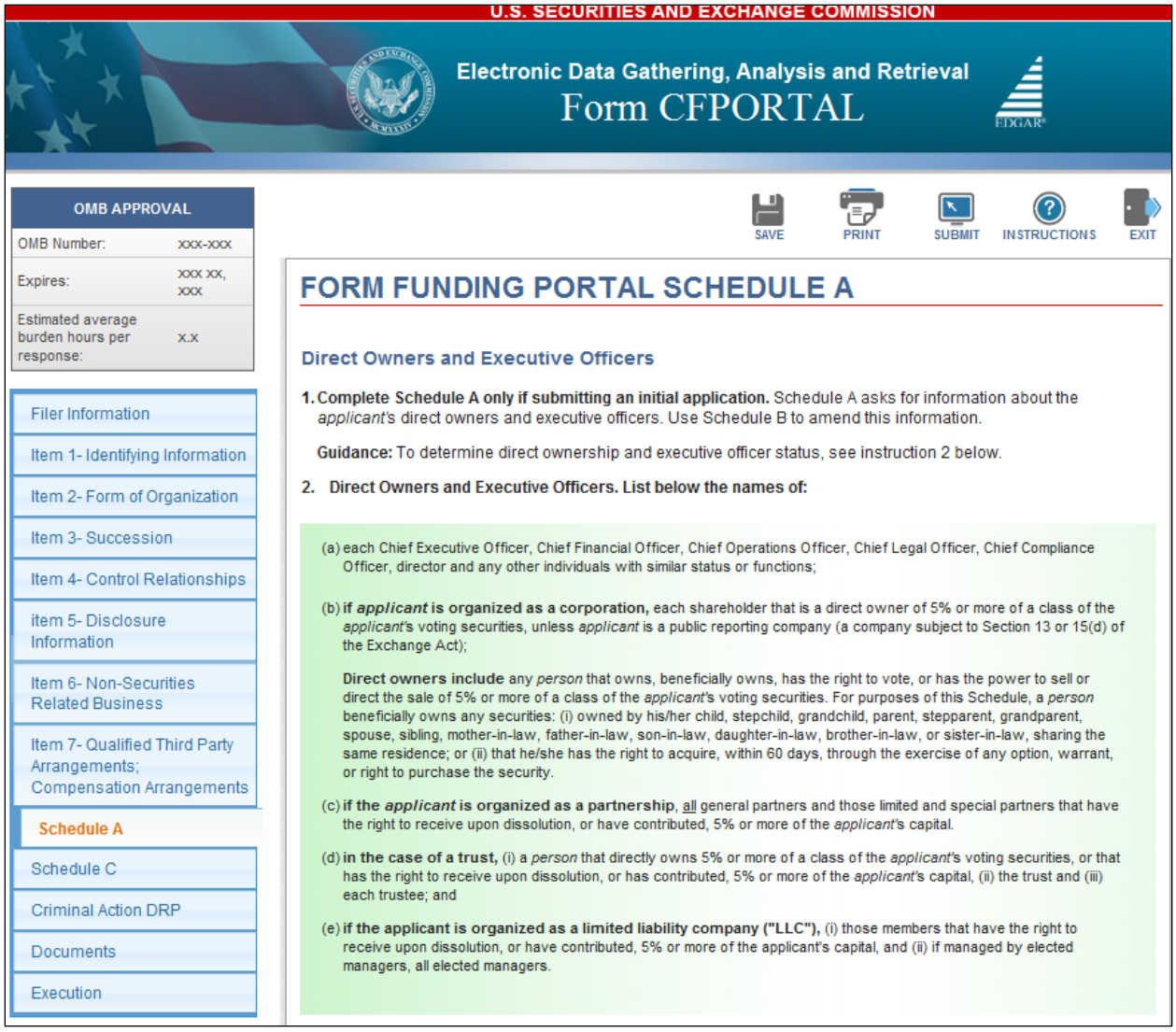


Figure 8-106: Schedule A: Direct Owners or Executive Officers

Adding or Deleting a Direct Owner or Executive Officer

To complete Schedule A:

1. Enter the name, title or status, date when title or status was acquired, and other relevant information of the Direct Owner or Executive Officer in the fields displayed.
2. Select the appropriate entity type (Domestic Entity, Foreign Entity, or Natural Person).
3. Select an appropriate Ownership Code for the Direct Owner and indicate whether the identified Direct Owner is a control person.
4. If you did not select "FE (Foreign Entity)" in Step 2, then provide the CRD Number. If there is no CRD Number, enter the IRS Tax Number or IRS Employer Identification Number. If there is no CRD Number, IRS Tax Number, or IRS Employer Identification Number, enter 0000000.

If "FE (Foreign Entity)" is selected, then the filer may optionally enter any of the values.

5. Click the [Add] button, at the bottom of the page, to add additional entries.
6. Repeat steps 1 to 5 to add additional entries.
7. Click the [Delete] button adjacent to an entry to remove it from the submission.

Note: For amended filings, Schedule A is read-only. To update an existing entry, use Schedule B on an amended filing.

Schedule B of an amended filing (Figure 8-107~~Figure 8-107~~) enables you to add a new Direct Owner, and amend information provided on Schedule A (Direct Owners and Executive Officers) on a previous Form Funding Portal submission.

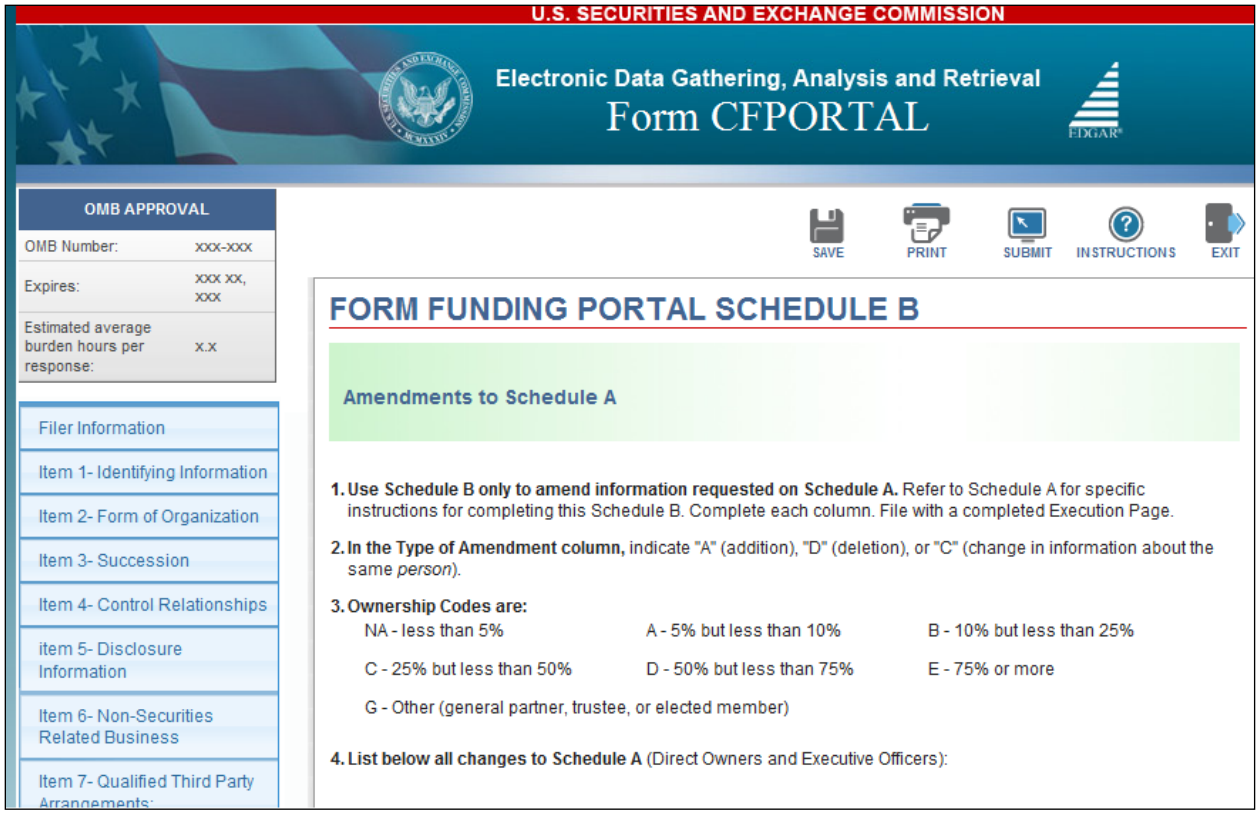


Figure 8-107: Schedule B: Amendments to Schedule A

Schedule A with entries added on a previous Form Funding Portal submission is listed on the Schedule B: Amendments to Schedule A screen.

- **Type of Amendment**: Select the type of amendment (addition, deletion, or change) from the drop down menu.

- Select "D (deletion)" to remove an existing Direct Owner or Executive Officer.
    - Selecting this option will make the fields for this entry non-editable. Once the SEC accepts the submission, this entry will be removed from Schedule A for future Form Funding Portal submissions.
- Select "C (change)" to update information for an existing Direct Owner or Executive Officer.

Adding or Changing a Direct Owner or Executive Officer

To change information on an existing Direct Owner or Executive Officer, select "C (change)" for the Type of Amendment field and follow the steps below as necessary. To add a new entry, go to the blank portion of the form at the bottom of the page and follow the steps below.

1. Enter the name, title or status, date when title or status was acquired, and other relevant information of the Direct Owner or Executive Officer in the fields displayed.
2. Select the appropriate entity type (Domestic Entity, Foreign Entity, or Natural Person).
3. Select an appropriate Ownership Code for the Direct Owner and indicate whether the identified Direct Owner is a control person.
4. If you did not select "FE (Foreign Entity)" in Step 2, then provide the CRD Number. If there is no CRD Number, enter the IRS Tax Number or IRS Employer Identification Number. If there is no CRD Number, IRS Tax Number, or IRS Employer Identification Number, enter 0000000.
   If "FE (Foreign Entity)" is selected, then the filer may optionally enter any of the values.
5. Click the [Add] button, at the bottom of the page, to add additional entries.
6. Repeat steps 1 to 5 to add additional entries.

   Note: When adding a new Direct Owner or Executive Officer on Schedule B, the "Type of Amendment" field can only be "A (addition)".

Form Funding Portal Disclosure Reporting Pages

Form Funding Portal and its variants include six types of Disclosure Reporting Pages (DRPs). The DRPs can either be an initial or amended response (to report a change to any of the information provided on a previously reported disclosure event).

Note: Any supporting documents must be provided using the Documents tab on the left navigation pane. For details on how to attach a document, refer to Section 8.2.8.2, "Form Funding Portal Documents".

Affirmative responses to any of the questions in Item 5 will add the corresponding disclosure tab on the left navigation pane. Figure 8-108: Item 5: Disclosure Information~~Figure 8-108: Item 5: Disclosure Information~~ shows how your response to question C(1) in Item 5 adds the Regulatory Action DRP tab on the left navigation pane.

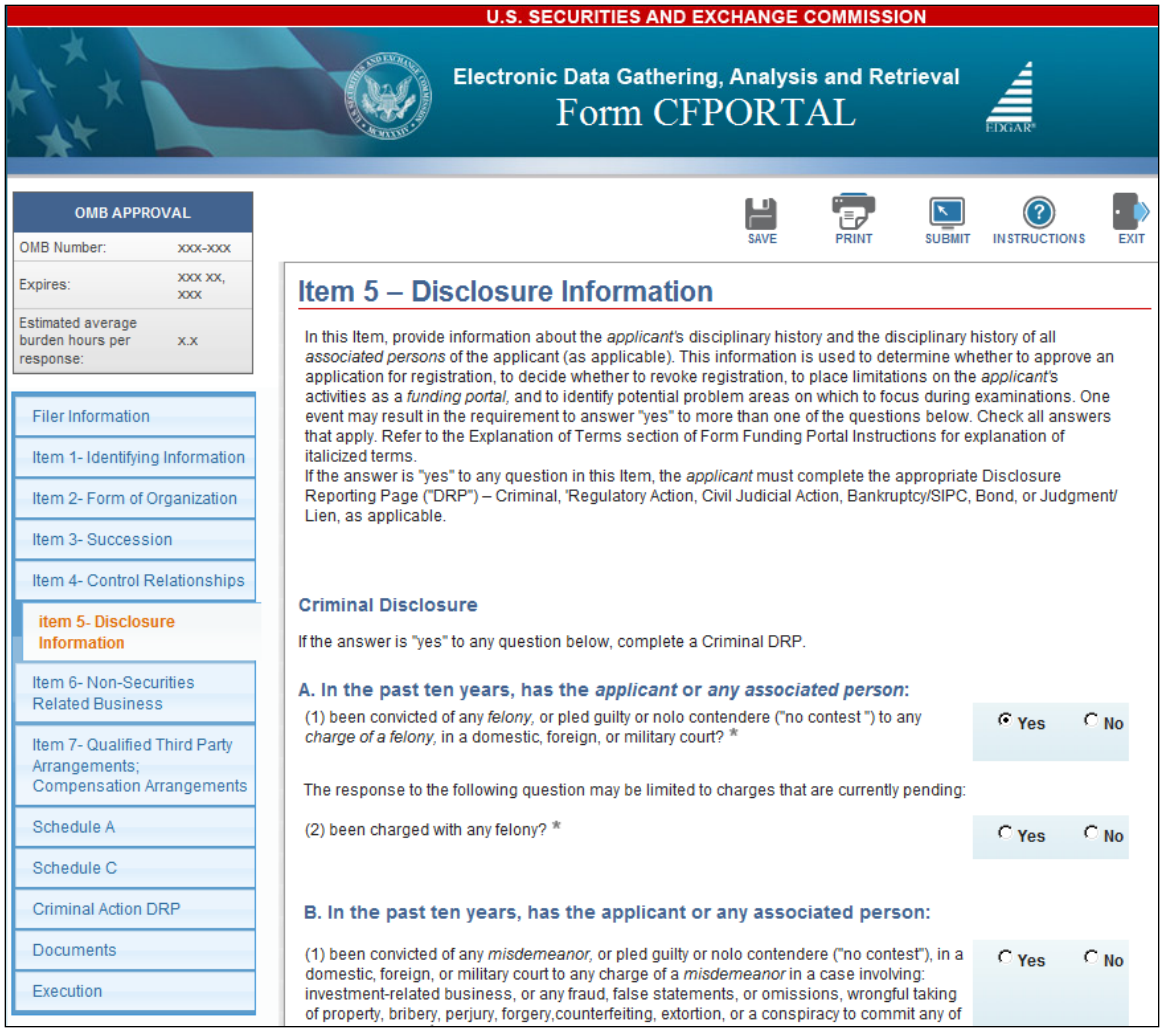


Figure 8-108: Item 5: Disclosure Information

The six types of DRPs on Form Funding Portal and its variants are listed below:

- Criminal Action DRP: Use this DRP to report details for affirmative responses to questions in Item 5A or 5B of Form Funding Portal or its variants.
- Regulatory Action DRP: Use this DRP to report details for affirmative responses to questions in Item 5C, 5D, 5E, 5F, and 5G of Form Funding Portal or its variants.
- Civil Judicial Action DRP: Use this DRP to report details for affirmative responses to questions in Item 5H or 5I of Form Funding Portal or its variants.
- Bankruptcy/SIPC DRP: Use this DRP to report details for affirmative responses to questions in Item 5J of Form Funding Portal or its variants.
- Bond DRP: Use this DRP to report details for affirmative responses to questions in Item 5K of Form Funding Portal or its variants.
- Judgment/Lien DRP: Use this DRP to report details for affirmative responses to questions in Item 5L of Form Funding Portal or its variants.

Completing Disclosure Reporting Pages (DRPs) on Form Funding Portal

To report an event, click the appropriate disclosure tab on the left navigation pane. The corresponding disclosure reporting page is displayed. For example, clicking the Regulatory Action DRP tab displays the Regulatory Action Disclosure Reporting Page (CFPORTAL) screen.

Note: When filing an amended filing, a new entry must be added to the DRP to report a new event/proceeding or a new case arising out of an existing event/proceeding that was reported earlier on Form Funding Portal. (Do not add the new case to an existing entry).

The "Regulatory Action DRP" fields are further explained below:

- **This Disclosure Reporting Page (DRP CFPORTAL) is an**: The "Initial" radio button is pre-populated, if a new event is being added to the DRP. Alternatively, the "Amended" radio button will be pre-populated if an event reported earlier (on the Form CFPORTAL or its variants) is being updated.
- **Check item(s) being responded to**: Select the applicable check boxes to match the questions with affirmative responses in Item 5.

There are two parts to the Regulatory Action DRP on Form CFPORTAL, and they are to be completed as applicable. In Part 1 of the DRP, specify whom the DRP is being filed for and if applicable, provide the total number of associated persons, the type, and identifying information of each associated person. Proceed further by completing Part 2 of the DRP as necessary.

A. The person(s) or entity(ies) for whom this DRP is being filed is (are) the: Only one of the following may be selected.
    - Applicant (the funding portal)
    - Applicant and one or more of the applicant's associated person(s)
    - One or more of the applicant's associated person(s)

1. **Applicant**: Follow the steps below to provide information about the applicant's disciplinary event.
    a. Click the [Add Applicant] button to report the event being filed for the applicant.
2. **Associated Person(s)**: Follow the steps below to provide information about the associated person's disciplinary event.
    a. Click the [Add Associated Person] button to identify the associated person involved in the event being reported and their details. If there is more than one associated person involved with the same event, identify each associated person separately. In the corresponding "Associated Person" section of the DRP, provide identifying information and registration information of the associated person, and if applicable, complete Regulatory Action DRP Part 2.

Removing Disclosure Reporting Pages on Form Funding Portal

In order to remove a Disclosure Reporting Page from an accepted CFPORTAL or CFPORTAL/A submission, you must submit a new CFPORTAL/A submission. The following DRPs cannot be deleted by providing "No" for questions in Item 5:

- Criminal Action Disclosure Reporting Page

- Regulatory Action Disclosure Reporting Page
- Civil Judicial Action Disclosure Reporting Page
- Bankruptcy/SIPC Disclosure Reporting Page

To remove one of these DRPs for the:

- Applicant: Select one of the following options for the "If this DRP is being filed for the applicant, and it is an amendment that seeks to remove a DRP concerning the applicant from the record, the reason the DRP should be removed is:" field.
  - The applicant is registered or applying for registration and the event or proceeding was resolved in the applicant's favor.
  - The DRP was filed in error.
- Associated Person: Select one of the following options for the "If this DRP is being filed for the applicant, and it is an amendment that seeks to remove a DRP concerning the associated person from the record, the reason the DRP should be removed is:" field.
  - The associated person(s) is (are) no longer associated with the applicant.
  - The event or proceeding was resolved in the associated person's favor.
  - The DRP was filed in error.

Note: The Bond Disclosure Reporting Page and Judgment/Lien Disclosure Reporting Page may be removed from the submission when the filer has selected "No" for the corresponding question in Item 5 (5K for the Bond Disclosure and 5L for Judgment Lien Disclosure).

8.2.8.2 Form Funding Portal Documents

The Attach Documents List screen is shown in Figure 8-101 and enables filers to upload the document attachments necessary for submission form types CFPORTAL, CFPORTAL/A, and CFPORTAL-W.

The following attachments are required when the applicant or an associated person is a non-resident funding portal:

- Attach an Opinion of Counsel as *EX-99.34 OPIN COUNSL* (Exhibit C) if the funding portal is a non-resident funding portal. A non-resident funding portal is defined as a funding portal incorporated in or organized under the laws of a jurisdiction outside of the United States or its territories, or having its principal place of business in any place not in the United States or its territories.

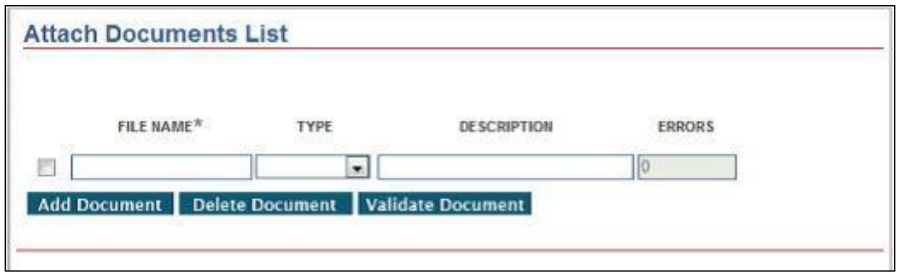


Figure 8-109: Attach Documents List screen

Adding a Document

To add a document, follow the steps given below:

1. Click the [Add Document] button on the Attach Documents List screen. The Select File window is displayed.
2. Select the file to attach and click the [Open] button. The name of the attached file is displayed in the File Name field.

   Note: The file name must follow the EDGAR file naming standards described in Section 5.1.1, File Naming Standards.
3. Select the document type from the values displayed in the Type field.
4. Enter a description for the attached document in the Description field.
5. Repeat steps 1 to 4 to add multiple attachments.

Deleting a Document

To delete a document, follow the steps given below:

4. Select the check box adjacent to the document and click the [Delete Document] button. A Confirmation window will be displayed.
   a. Click the [Yes] button to confirm deletion. EDGAR removes the document from the submission.
   b. Click the [No] button to return to the Attached Documents List screen.

Before transmitting the Form Funding Portal submission, we recommend that issuers validate the document attachments.

Validating a Document

Issuers can validate a document for errors by using the Doc Validation function.

1. Attach documents to the EDGAR submission as described above.
2. Select the check box adjacent to the document and click the [Validate Document] button.
   a. If there are errors in the document, then the Errors field displays a value that corresponds to the number of errors in the document. Proceed to step 3.
   b. If there are no errors in the document, then the Errors field is empty. Proceed to step 5.
3. Click the value in the Errors field for the document that contains errors to view the errors. A Document Validation window opens and lists the errors in the document.

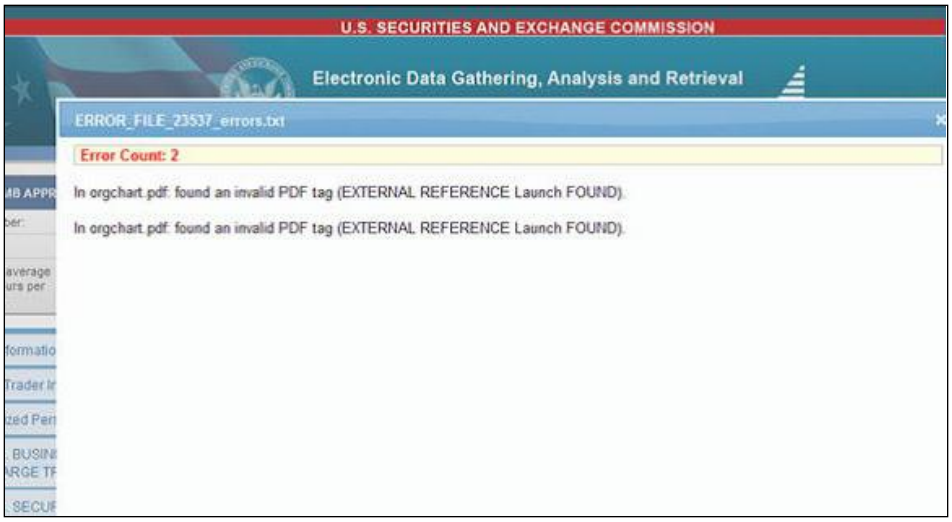


Figure 8-110: Validating a Document

4. Correct any document errors using the tool used to create the document.
5. Transmit the submission, once the submission has been compiled and validated.

8.2.8.3 Execution/Signature

The Execution or Signature screen (Figure 8-111~~Figure 8-111~~) allows you to provide a signature by typing your name in the Signature field and thereby certify that all information provided on the Funding Portal form submission is current, true and complete.

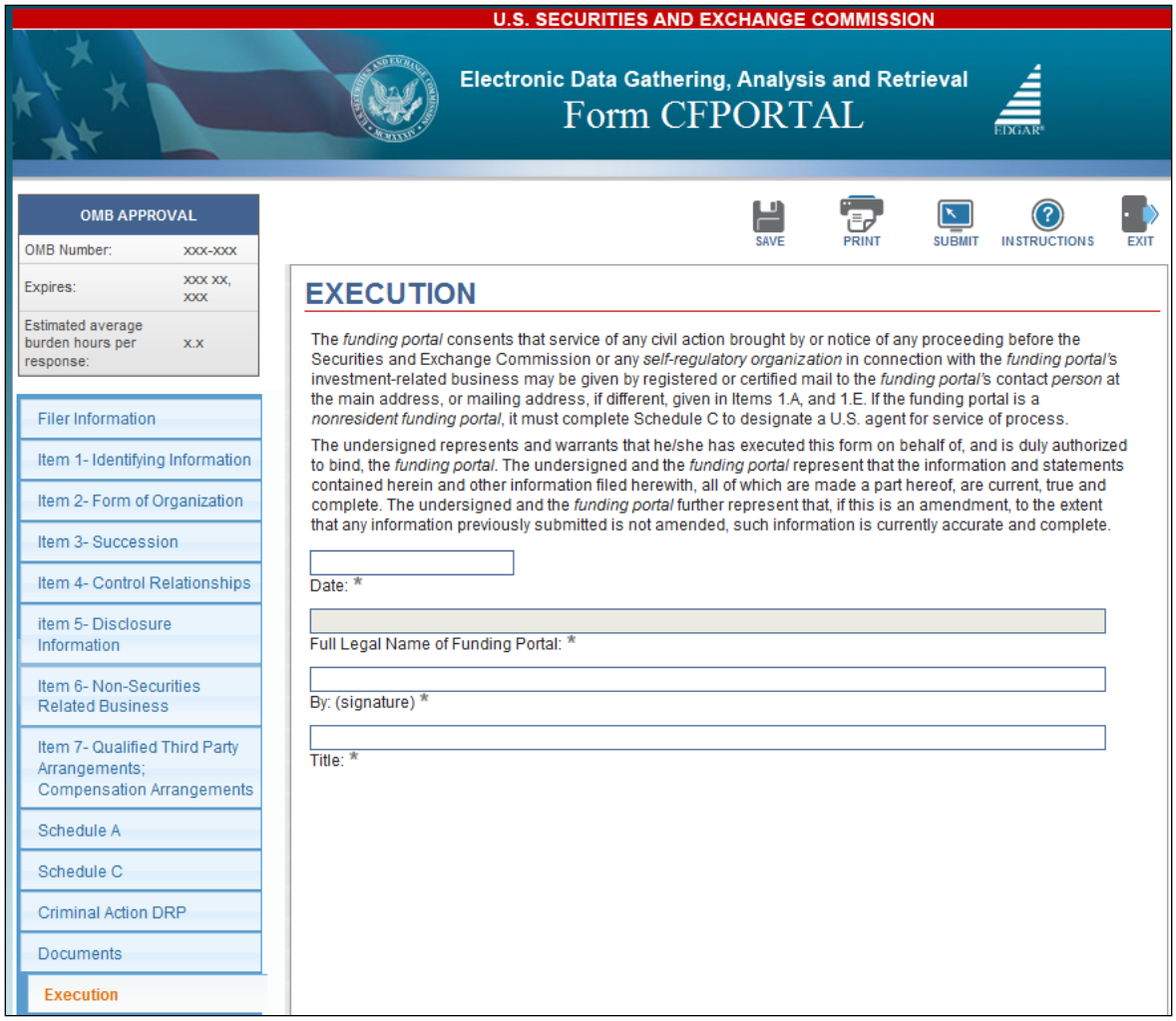


Figure 8-111: Form Funding Portal Execution screen

The following are the data entry conventions for this screen:

- **Date**: The date of signature. A future date is not permitted and the date entered must be in MM-DD-YYYY format.
- **Full Legal Name of Funding Portal**: The name of the Funding Portal will be pre-populated from the entity name based on the filer CIK. This field is non-editable.
- **By (signature)**: When signing the form, the individual must type their full (i.e., first name, middle name, and last name) in the Signature field. Initials are not acceptable, unless they are part of the individual's legal name.
- **Title**: The title of the individual signing the form. The field allows up to 256 characters.

8.2.8.4 Form Funding Portal Validation and Submission

After completing the required information on a selected Form Funding Portal submission, click the [Submit] button at the top of the screen to transmit the submission to EDGAR.

The system will validate the form to verify that all required items in the form have been completed. A red "x" icon will display on the tabs that contain incomplete or invalid data. Complete any missing information and correct any errors before re-attempting to submit the form to EDGAR. If the filer is filing a "Live" submission and there are no errors in the form, then the system will display a Confirmation/Warning screen. Alternatively, if the filer is filing a "Test" submission and there are no errors in the form, then the system will display an Acknowledgement screen (Figure 8-114).

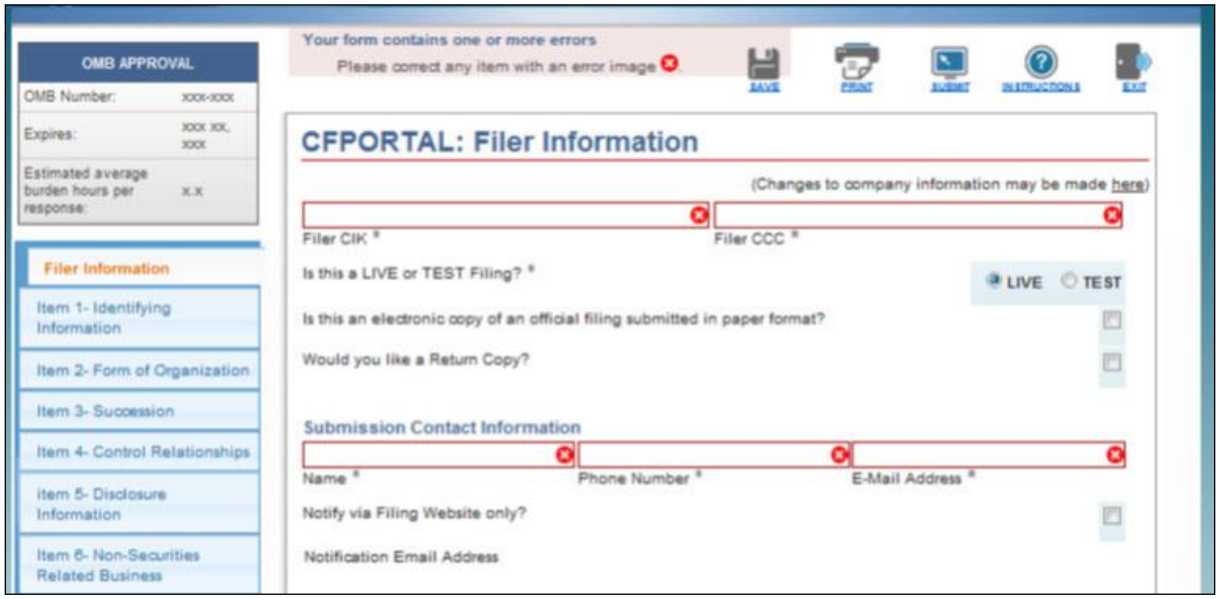


Figure 8-112: Validating Form Funding Portal

Confirmation/Warning

The Form Funding Portal Confirmation screen is shown below (Figure 8-113~~Figure 8-113~~). The Confirmation screen will prompt the filer to "Transmit" or "Cancel" the Form Funding Portal submission.

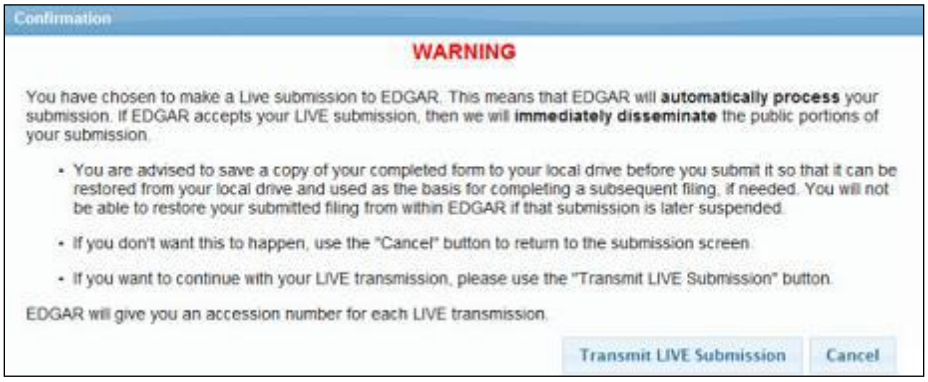


Figure 8-113: Confirmation/Warning screen

Submission Acknowledgement

The Transmit Submission Acknowledgement screen is shown below (Figure 8-114~~Figure 8-114~~) and it provides acknowledgement of the Form Funding Portal submission transmission. Filers may retain the accession number of the submission for their records.



Figure 8-114: Acknowledgment screen

Successful submission of submission form types CFPORTAL, CFPORTAL/A, or CFPORTAL-W will be accepted, but registration is not effective until the later of: (1) 30 calendar days after the date that the registration is received by the Commission; or (2) the date that the membership is approved by FINRA. The SEC will send a notice to the filer once the filing becomes effective.

8.2.9 File Form 13H Submission

This section describes the main screens of Form 13H (Large Trader Registration Information Required of Large Traders Pursuant to the Securities Exchange Act of 1934 and Rule 13h-1 Thereunder).

Form 13H has the following variants (submission form types):

- Initial Filing – Submission form type 13H
- Annual Filing – Submission form type 13H-A
- Amended Filing – Submission form type 13H-Q
- Inactive Status – Submission form type 13H-I
- Termination Filing – Submission form type 13H-T
- Reactivated Status – Submission form type 13H-R

Form 13H is composed of the following sections:

File Form 13H: Specifies the type of filing that the filer is submitting.

Form 13H: Filer Information: Information regarding the Form 13H filer.

Large Trader Information: Specifies the fields that correspond to the chosen submission form type and includes information pertaining to the Large Trader.

Authorized Person: Information of the person authorized to make the submission on behalf of the filer.

Item 1: Businesses of the Large Trader: Information regarding the businesses engaged in by the filer and its affiliates.

Item 2: Securities and Exchange Commission Filings: Specifies whether the filer or any of its affiliates file any other forms with the Commission.

Item 3: CFTC Registration and Foreign Regulators: Specifies whether the filer or any of its affiliates is registered with the CFTC or is regulated by a foreign regulator.

Item 4: Organization Information: Requires the filer to upload an organizational chart and identify Securities Affiliates as well as list any LTID suffixes used.

Item 5: Governance of the Large Trader: Information regarding the nature of incorporation of the large trader. Specifies the names of any general partners or limited partners that own more than 10% of the large trader, the names of any executive officers, directors or trustees of the large trader, and the jurisdiction (state, province, or country) in which the large trader is organized.

Item 6: List of Broker-Dealers At which the Large Trader or its Securities Affiliates has an Account: Lists each broker-dealer with which the filer and its affiliates have an account and their applicable category.

Documents: Allows you to upload an organizational chart as a document attachment to the EDGAR submission as required in Item 4: Organization Information.

Instructions: Displays the instructions for completing Form 13H.

Note: Large Trader Information and Items 1-6 are required to be completed on submission form types 13H, 13H-A, and 13H-Q only. Items 1-6 are not part of the submission form types 13H-I, 13H-R, and 13H-T.

8.2.10 Completing a Form 13H Submission

To aid you in completing a Form 13H or any of its variants (13H-A, 13H-Q, 13H-I, 13H-T, 13H-R), a selection of the primary screens is shown below.

Note: For 13H and 13H variants no filer-constructed XML submissions will be accepted.

File Form 13H

The File Form 13H screen is shown below (Figure 8-115). This screen allows you to specify the type of 13H filing.

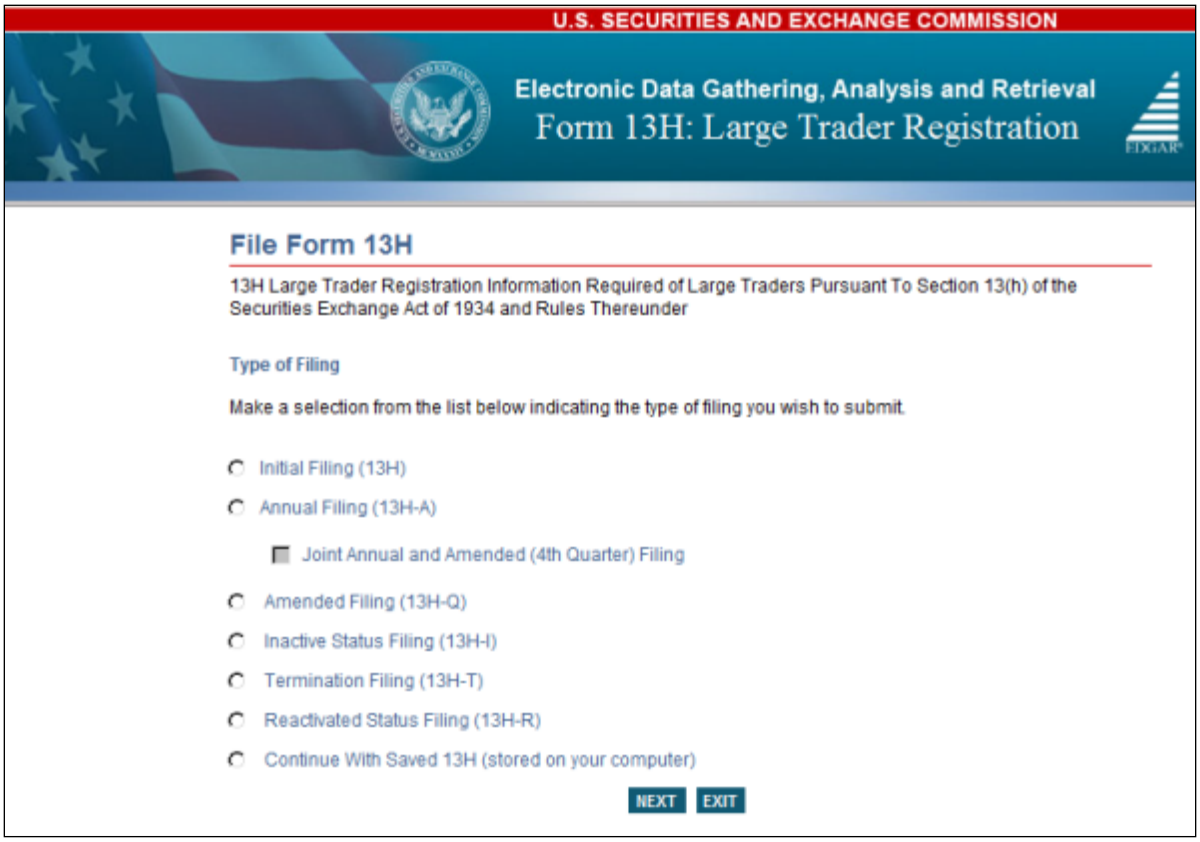


Figure 8-115: File Form 13H

Select the type of filing from this screen:

- If you are filing an initial Form 13H submission, select the Initial Filing (13H) option.
- If this is an annual filing, select the Annual Filing (13H-A) option.

Note: You can use the 13H-A form type to jointly satisfy the annual and fourth-quarter amendment filing requirements. Select the "Annual Filing" radio button and the "Joint Annual and Amended (4th Quarter) Filing" check box to designate your Annual Filing as an Amended Filing.

- If this is an amended filing, select the Amended Filing (13H-Q) option.
- If the Large Trader is becoming inactive, select the Inactive Status Filing (13H-I) option.
- If you are terminating your status as a Large Trader, select the Termination Filing (13H-T) option.
- If you are reactivating your status as a Large Trader, select the Reactivated Status Filing (13H-R) option.
- If you want to continue working on a previously saved Form 13H (stored on your computer), select the Continue With Saved 13H (stored on your computer) option.

Note: For an Annual (13H-A) or Amended (13H-Q) Filing, form data will be pre-populated based on the CIK and the CCC entered, eliminating the need to re-enter this information.

Form 13H: Filer Information

The Form 13H: Filer Information screen is shown below (Figure 8-116). This screen allows you to enter Form 13H filer information.

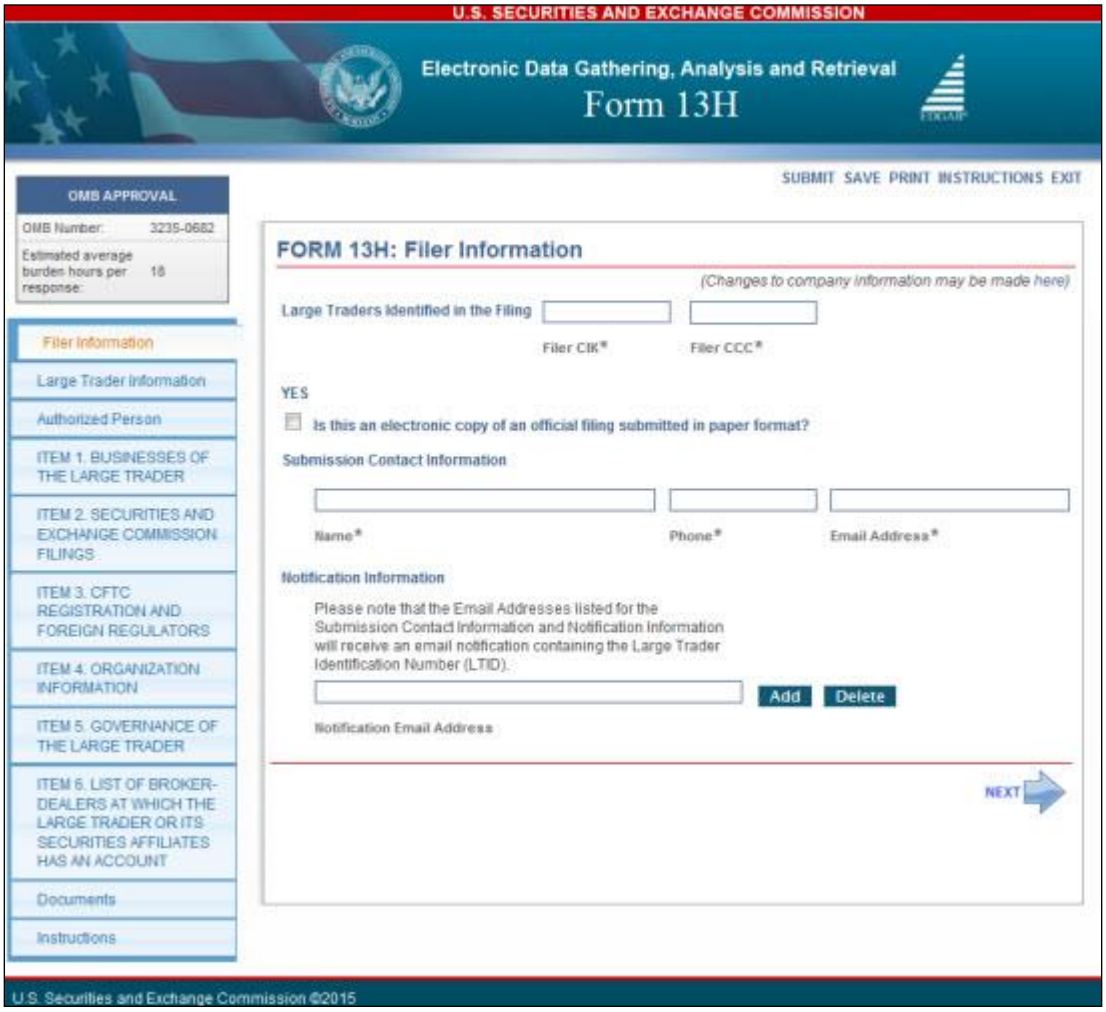


Figure 8-116: Form 13H: Filer Information

The following are the data entry conventions for this screen:

- **Large Traders Identified in the Filing**: Enter the CIK (Filer ID Number) and CCC (Filer ID Number Confirmation Code) of the entity that is submitting the filing.
- **Is this an electronic copy of an official filing submitted in paper format?**: Select this box if this submission is a confirming electronic copy of an official filing previously submitted on paper pursuant to Regulation S-K. A confirming copy (electronic copy of a paper filing) is not an official filing.
- **Submission Contact Information**: Enter the contact information for the filer.

  Note: If there is a problem with the filing, EDGAR will contact the person you have provided here.
- **Notification Information**: Enter the e-mail address of anyone else that you want to notify of the status of your filing (e.g., submission was accepted or suspended). After you submit the filing, EDGAR will automatically send notification messages to the e-mail addresses associated with the Login CIK and Submission Contact. The automated submission notification e-mail for a 13H-A submission form type will state that the 13H-A submission received was for an annual filing or a combined annual and fourth quarter filing.
  - Adding or Removing Additional E-Mail Addresses
    - You may add additional e-mail addresses by clicking the [Add] button.
    - An e-mail address must be in the standard e-mail format and include one "@" and at least one "." after the "@".
    - You may remove an e-mail address by clicking the [Delete] button next to the e-mail address to be removed.

Note: An e-mail notification containing the Large Trader Identification Number (LTID) will be sent to the e-mail addresses provided in the Submission Contact Information and Notification Information fields along with the e-mail address in EDGAR for the CIK of Large Trader.

Making Changes to Company Information

If you want to make changes to the company information maintained in EDGAR (e.g., name, address, contact information, e-mail address), click the hyperlinked word "here" within "Changes to company information may be made here". You will be directed to the Retrieve/Edit Data screen on a new browser window where you may modify this information maintained in EDGAR. However, the modified information will only be displayed if you exit the current session and restart the filing process.

Large Trader Information

The Large Trader Information screen is shown in Figure 8-117. This screen has two parts.

The first part displays fields that are specific to the options chosen on the File Form 13H screen. Listed below in Table 8-2 are the options for the File Form 13H screen and the corresponding fields that are displayed on the Large Trader Information screen.

Note: No fields are displayed for an Amended Filing.

Table 8-2: Type of Form 13H Filing and the Corresponding Fields Displayed

Type of Form 13H Filing	Fields displayed
Initial Filing (13H)	Date identifying transactions first effected Voluntary filing Date of voluntary filing
Annual Filing (13H-A)	Calendar Year Ending Joint Annual and Amended (4th Quarter) Filing
Amended Filing (13H-Q)	Not Applicable (N/A)
Inactive Status Filing (13H-I)	Date Commencing Inactive Status
Termination Filing (13H-T)	Effective Date
Reactivated Status Filing (13H-R)	Date Identifying transactions first effected, post-inactive status

The second part allows you to enter Large Trader Information. Certain fields relating to the large trader, such as the name, business and mailing address, business telephone number, and e-mail address will be pre-populated with information maintained in EDGAR and is non-editable in this screen. This information can only be updated from the 'Retrieve/Edit Data' link on the EDGAR Filing Website.

Notes:

(1) Filers that are registered as Broker-Dealers cannot update their company information (except for e-mail address) through the 'Retrieve/Edit Data' link on the EDGAR Filing Website. Instead, they must submit a Form BD/A (Amendment) to CRD to update their company information. The Form BD/A filing will automatically update the company information in EDGAR, and thereafter the new company address information will be pre-populated into the applicable address fields on future EDGAR submissions.

(2) Once a Form 13H filing has been accepted, the EDGAR system will generate a unique eight-digit LTID number and notify the filer via e-mail of their assigned LTID. On subsequent Annual (13H-A) and Amended (13H-Q) filings, the system will populate the LTID based on the CIK and CCC of the filer.

(3) Filers must enter a year that is earlier than the current calendar year in the Calendar Year Ending field when filing a 13H-A filing (Annual Filing or Joint Annual and Amended (4th Quarter) Filing).

(4) Filers can enter their Tax Identification Number in the Tax Identification Number field. Enter the Tax Identification Number (TIN) in the format DD-DDDDDDD where D is a digit. If a filer does not have a TIN, including a filer that is an individual, then the filer should enter "00-0000000" in the TIN field.

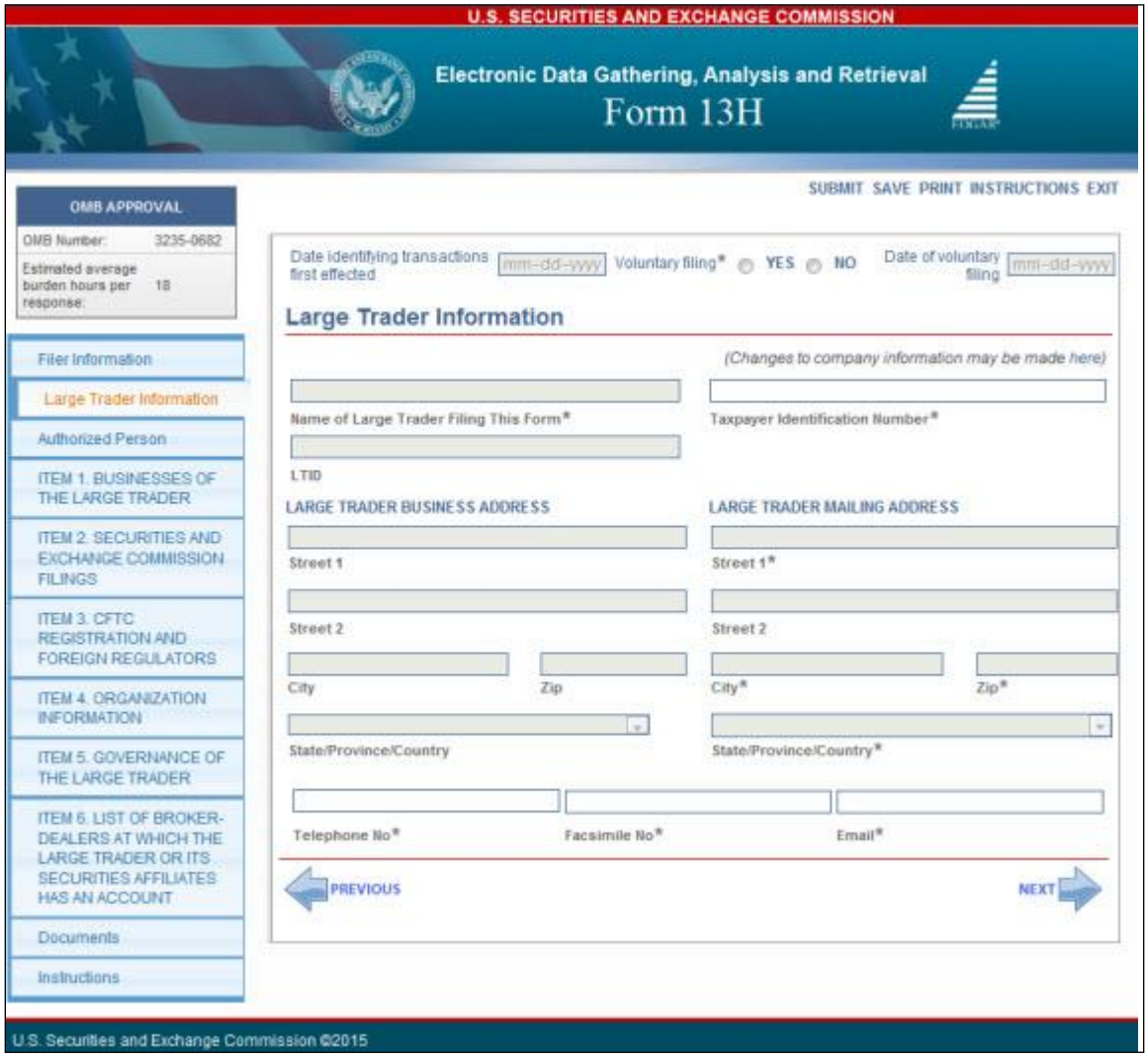


Figure 8-117: Large Trader Information

Authorized Person

The Authorized Person screen is shown below (Figure 8-118). This screen allows you to enter the information of the person authorized to make the submission on behalf of the filer and sign the form.

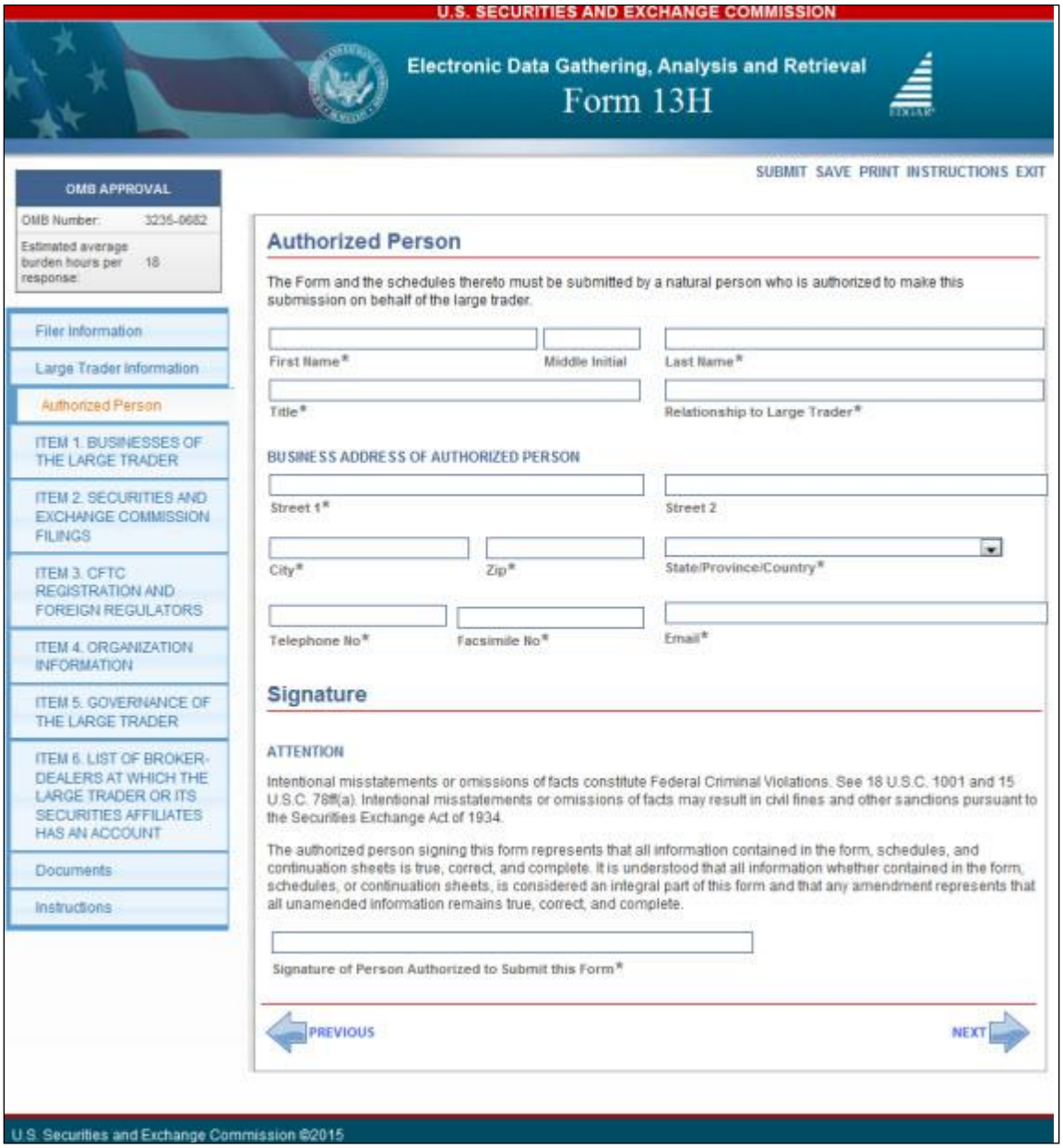


Figure 8-118: Authorized Person

For signature, enter the signer's name or other letters or characters adopted or authorized as the signer's signature in the Signature of Person Authorized to Submit this form field.

Item 1: Businesses of the Large Trader

The Businesses of the Large Trader screen is shown below (Figure 8-119). This screen allows you to specify the type and nature of your business and your affiliates' business.

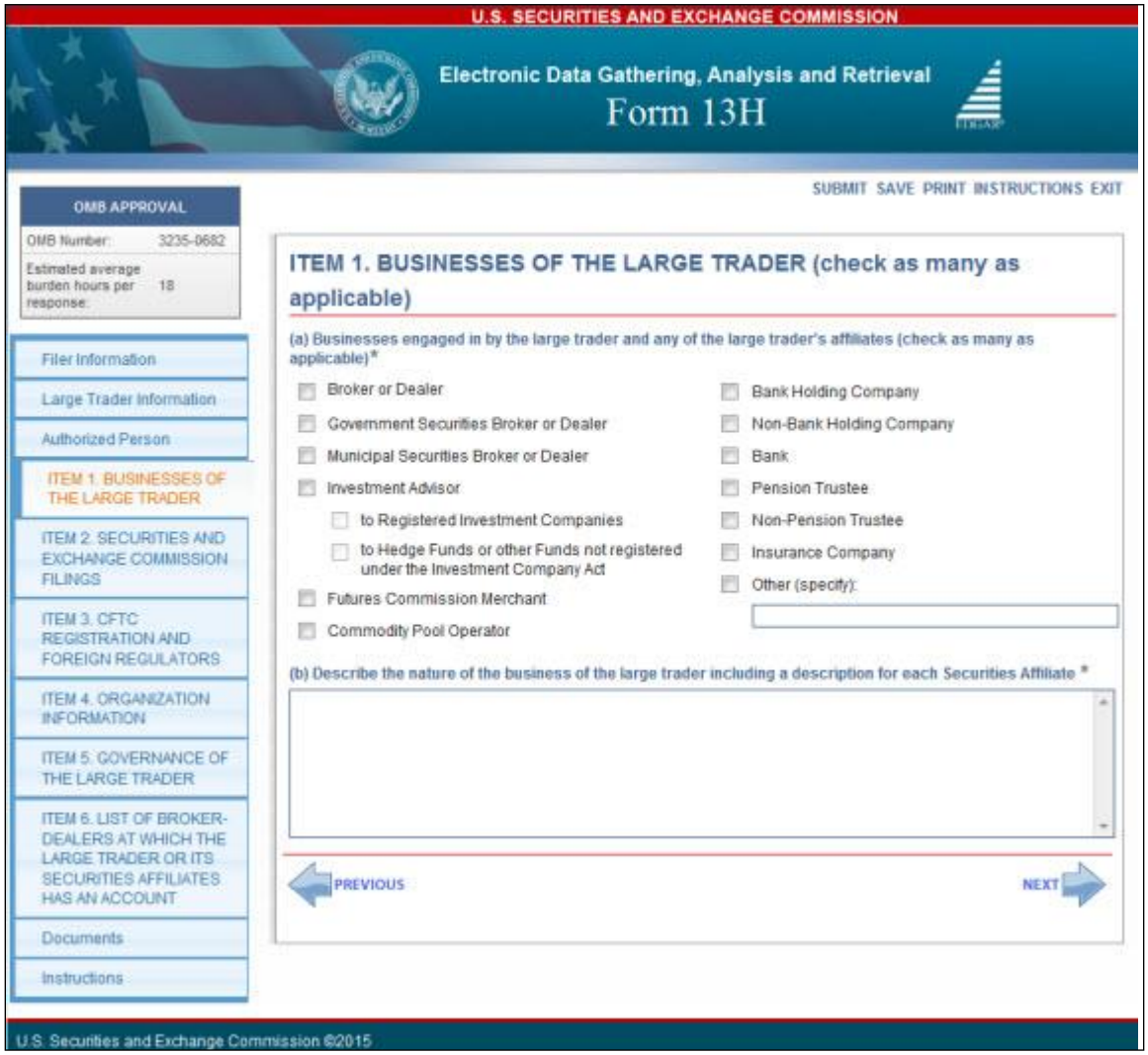


Figure 8-119: Businesses of the Large Trader

In Item 1(a), select as many applicable businesses engaged in by the filer and its affiliates. If the type of business is not listed, select 'Other (specify)' and provide details in the corresponding text box.

If you select 'Investment Advisor', you can optionally select one, both or neither of the following options:

- to Registered Investment Companies
- to Hedge Funds or other Funds not registered under the Investment Company Act

In Item 1(b), provide a description of the Large Trader and each of its affiliates' nature of business and trading strategies.

Item 2: Securities and Exchange Commission Filings

The Securities and Exchange Commission Filings screen is shown below (Figure 8-120).

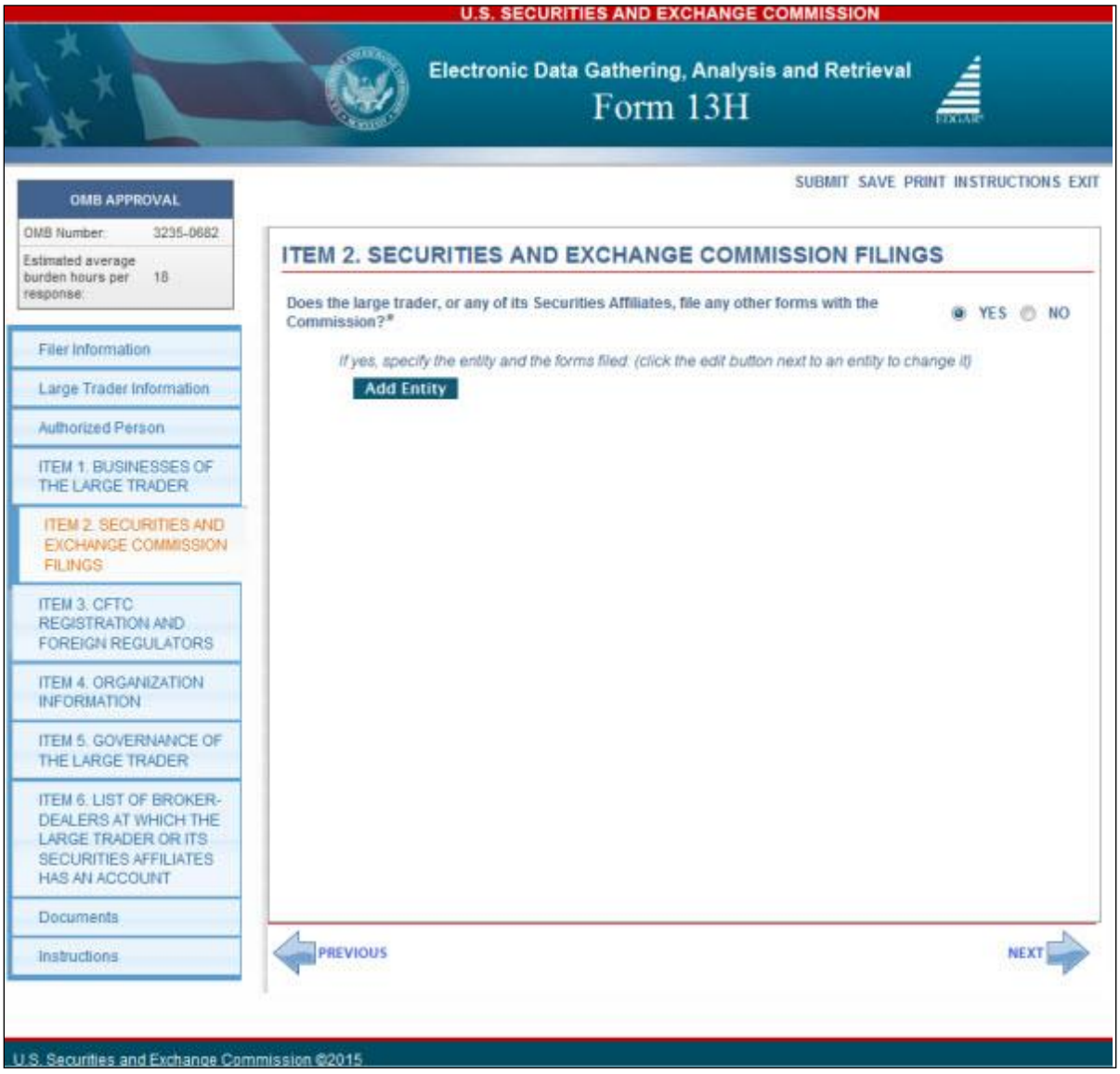


Figure 8-120: Securities and Exchange Commission Filings

Adding or Deleting Entities

1. To add an entity, click the [Add Entity] button. A pop up box is displayed allowing you to enter the CIK and the Form(s) Filed.

   Note: EDGAR automatically populates the entity name, if you enter a valid CIK.

2. Types of form(s) filed may be entered for each entity. To add additional form types, click the [Add Row] button adjacent to the Form(s) Filed field. A new row is displayed allowing you to enter the form type.



Figure 8-121: Add Entity and Form(s) Filed

   To delete a form, click the [Delete Row] button adjacent to the Form(s) Filed field. A dialog box prompts you for confirmation prior to deleting the form type.

3. To delete an entity, click the [Delete] button corresponding to the entity. A dialog box prompts you for confirmation prior to deleting the entity.

Attach Documents List

The Attach Documents List screen is shown below (Figure 8-122). This screen allows you to upload an organizational chart.

Note: "Individual" filers (i.e., a natural person that is a large trader) are not required to upload an organizational chart.

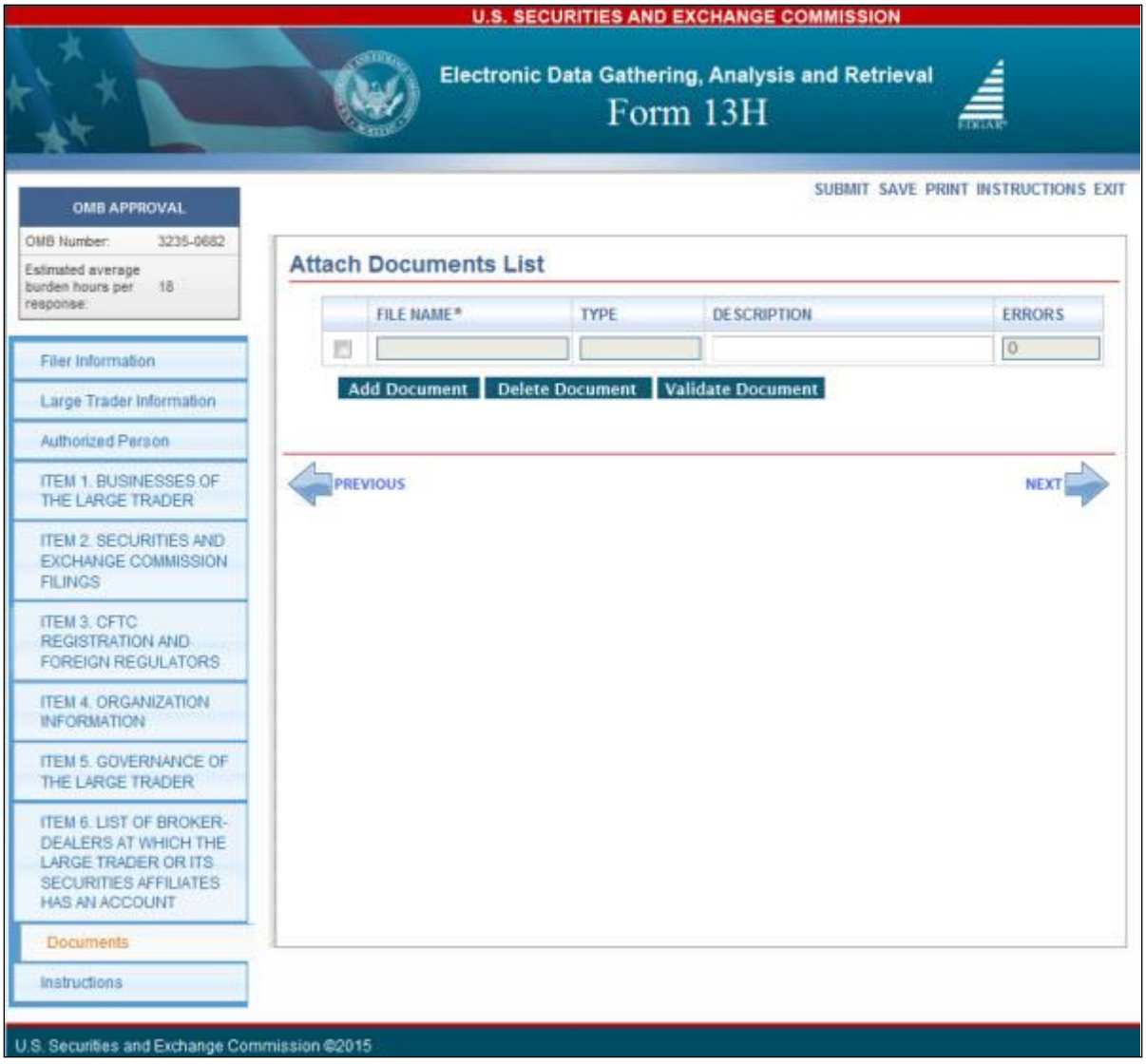


Figure 8-122: Attach Documents List

Adding or Deleting Documents

The organizational chart must be uploaded as a document attachment to the EDGAR submission in PDF format. (Refer to Section 5.2.3.6, "PDF as Official Document," for details on EDGAR standards on PDF attachments.) You must upload an organizational chart, if it is required for every 13H, 13H-A, or 13H-Q filing, irrespective of whether it was uploaded in an earlier filing. Multiple documents can be attached provided that they are in PDF format and the submission size does not exceed 200 MB.

Please note that the documents attached to a submission are mimed by EDGAR before transmission, which increases the size of the documents by approximately one third of its original size.

To add or delete a document, follow the steps given below:

1. To add a document entry, click the [Add Document] button on the Attach Documents List screen.

   The Select File window is displayed.
2. Select the file you want to attach and click the [Open] button. The file you selected appears in the Attach Documents List screen.

   Notes:

   (1) The document file name must be in 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.

   (2) When you attach a document, the Type field is automatically populated with ORGCHART.
3. To delete a document, select the box adjacent to the document, and click the [Delete Document] button. A window prompts you to confirm that you want to delete the document. If you click the [Yes] button, then EDGAR removes the document from the submission.

Viewing a Document

To view the text of a document that has been added:

1. Click the name of the file, in the File Name field.

   A separate window opens and displays the attached document for viewing or printing.
2. To return to the Attached Documents List screen, close the document window.

Validating a Document

Before you transmit your submission, we recommend that you validate your document attachments. You can validate the document for errors by using the Doc Validation function.

1. Attach your documents to the EDGAR submission as described above.
2. Select the check box for the document you want to validate.
3. Click the [Validate Document] button.
4. If there are errors in the document, then the Errors field displays a value that corresponds to the number of errors in the document. Proceed to step 5. If there are no errors in the document, then the Errors field is empty. Proceed to step 7.
5. To view the errors, click the value in the Errors field for the document that contains errors.

A Document Validation window opens (Figure 8-123) and lists the errors in the document.

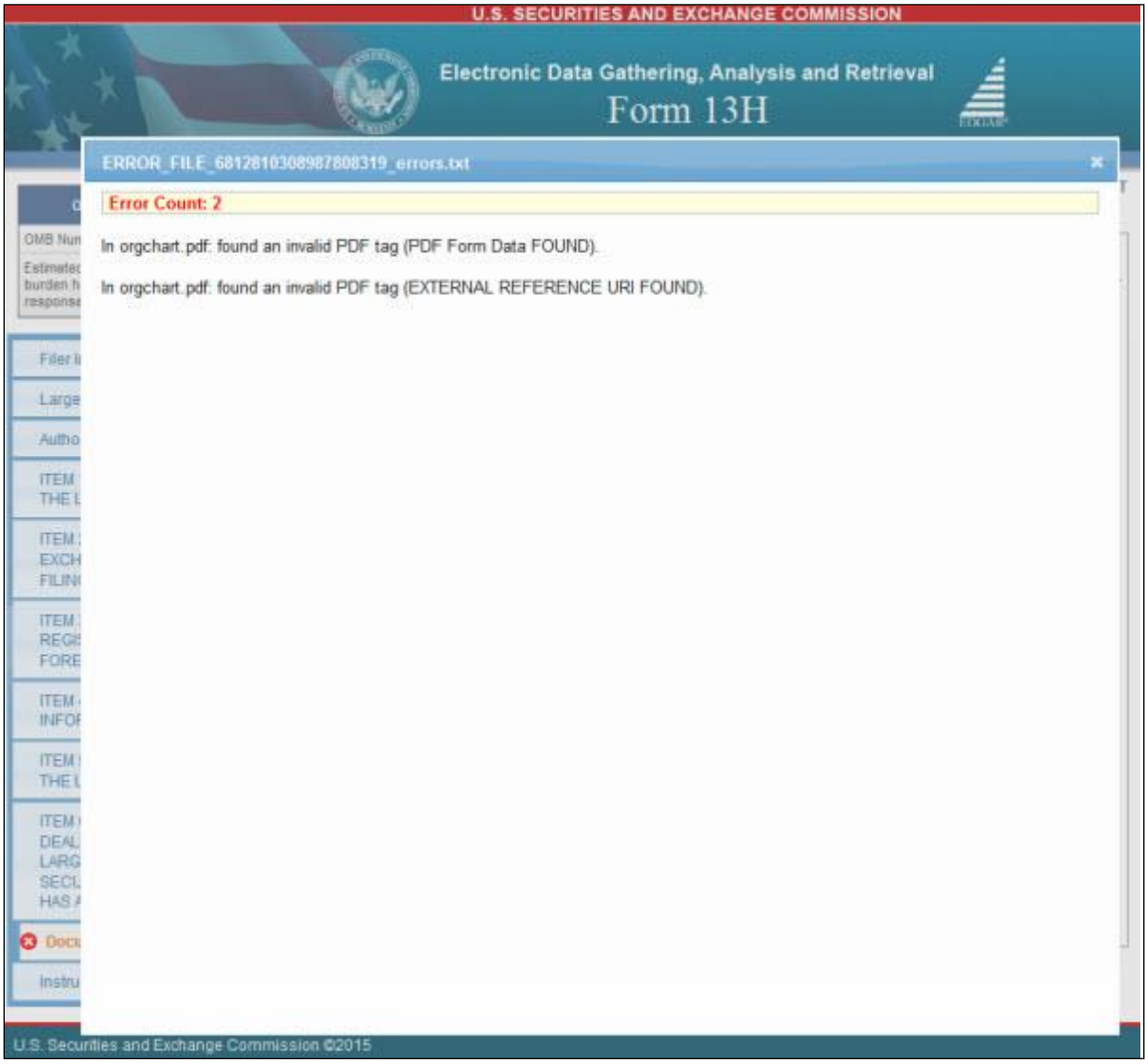


Figure 8-123: Document Validation Window

6. Correct any document errors using the tool that you used to create the document, then re-upload the document.
7. You can now transmit your submission, if your submission has been compiled and validated.

Confirmation/Warning

Once you have completed the required information on Form 13H (or a variant form type), click [Submit] at the top of the screen to transmit your submission to EDGAR.

The Form 13H Confirmation screen is shown below (Figure 8-124). This screen prompts you for confirmation prior to transmitting your 13H or 13H variant submission.

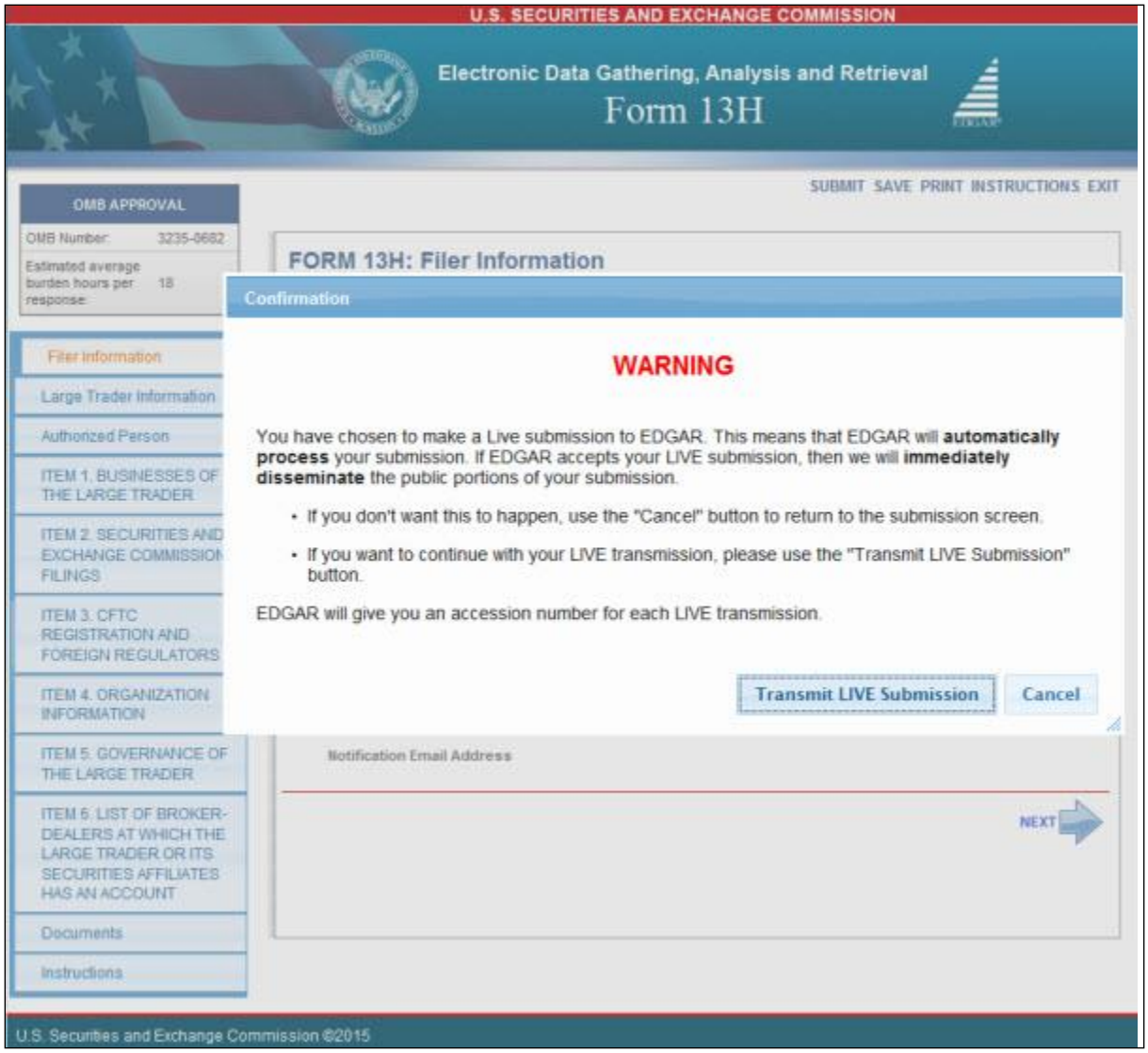


Figure 8-124: Form 13H Confirmation

Submission Acknowledgment

The Transmit Submission Acknowledgment screen is shown below (Figure 8-125) and it provides acknowledgment of your Form 13H submission transmission. Write down the accession number for your records.

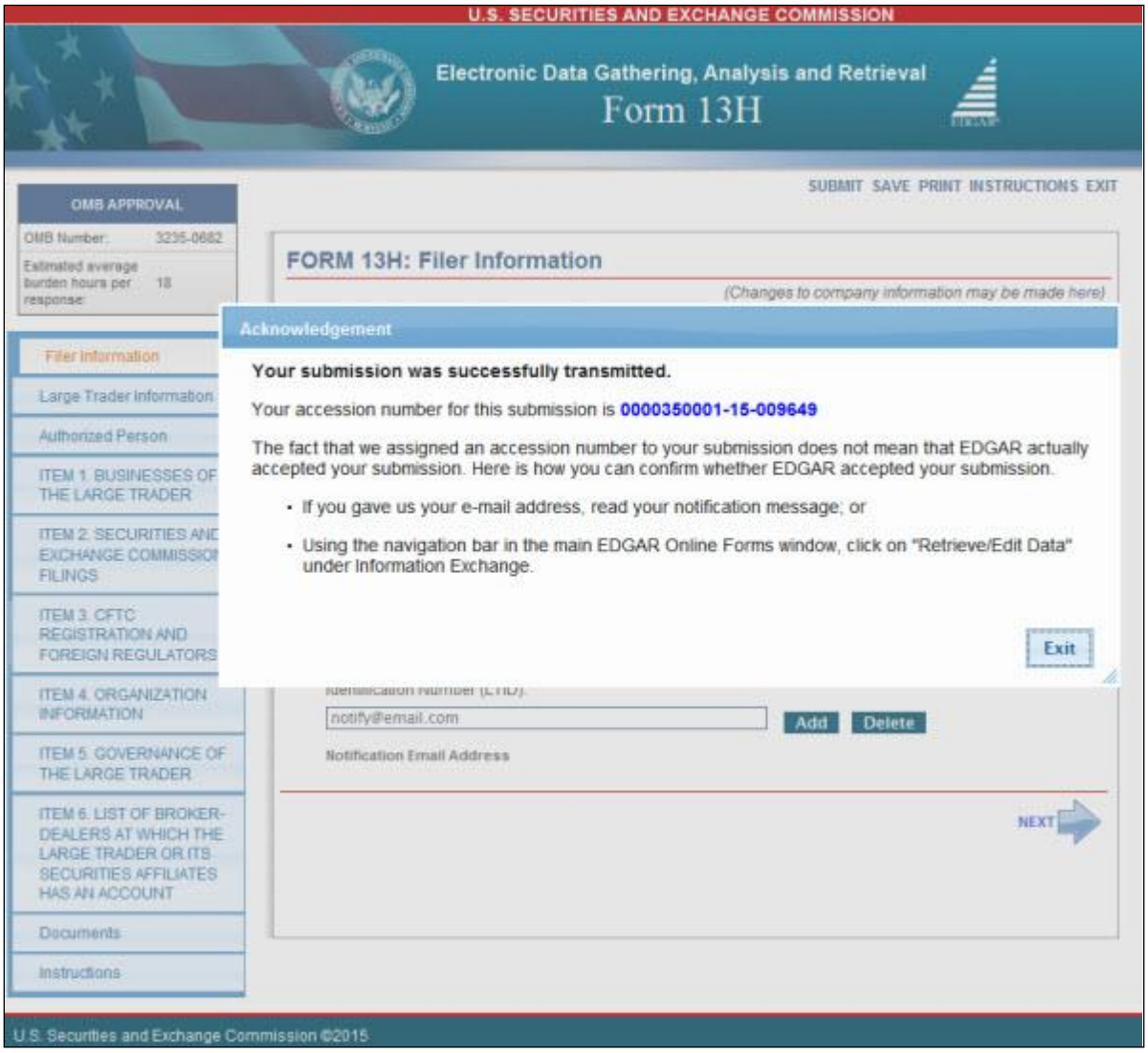


Figure 8-125: Transmit Submission Acknowledgment

8.2.11 File Form 13F

This section describes the general process for preparing and submitting variants of Form 13F (Information Required of Institutional Investment Managers Pursuant to Section 13(f) of the Securities Exchange Act of 1934 and Rules Thereunder) to EDGAR for processing.

Form 13F has the following variants (submission form types):

- 13F-HR: Initial Quarterly Form 13F Holdings Report filed by institutional investment managers ("Managers")
- 13F-HR/A: Amendment to a Quarterly Form 13F Holdings Report filed by Managers
- 13F-NT: Initial Quarterly Form 13F Notice filed by Managers
- 13F-NT/A: Amendment to a Quarterly Form 13F Notice filed by Managers

Note: The 13F Holdings Report and 13F Combination Report are both filed using submission form type 13F-HR. To file an amendment to either a 13F Holdings Report or a 13F Combination Report, you must use submission form type 13F-HR/A.

8.2.12 Completing a Form 13F Submission

To assist you in completing a Form 13F submission, the screens for submission form type 13F-HR and their descriptions are included in this section.

Selecting Submission Form Type

To file a Form 13F variant, click the 'File Form 13F' link on the EDGAR Menu (see Figure 8-54) of the Filing Website. The Type of Filing screen is displayed, as shown below in Figure 8-126.



Figure 8-126: Form 13F – Type of Filing Selection Screen

Select the form type you want to submit from the Type of Filing screen:

- If you are reporting all of your Section 13(f) securities, then select the 'Initial Quarterly Form 13F Holdings Report filed by institutional managers (13F-HR)' option to file a 13F Holdings Report.
- If you are reporting only some of your Section 13(f) securities and the remainder is reported on another Manager's Form 13F, then select the 'Initial Quarterly Form 13F Holdings Report filed by institutional managers (13F-HR)' option to file a 13F Combination Report.
- If you are not reporting any of your Section 13(f) securities and all of your Section 13(f) securities are reported on another Manager's Form 13F, then select the 'Initial Quarterly Form 13F Notice Report filed by institutional managers (13F-NT)' option to file a 13F Notice.
- If you are amending a previously submitted Holdings Report or Combination Report, then select the 'Amendment to a Quarterly Form 13F Holdings Report filed by institutional managers (13F-HR/A)' option to file an amendment to submission form type 13F-HR.
- If you are amending a previously submitted Notice, select the 'Amendment to a Quarterly Form 13F Notice Report filed by institutional managers (13F-NT/A)' option to file an amendment to submission form type 13F-NT.
- If you want to continue working on a previously saved Form 13F variant (stored on your computer), select the 'Continue with Saved Form (Stored on your computer)' option.

Throughout the filing process, you will have the ability to view the filing instructions, view and print your form, save your form to your computer, or exit the filing process. For more information on menu buttons (Save, Print, Instructions, etc.) available on the submission form type, refer to Section 8.2.2, "General Information on Online Forms."

Once you select a submission form type on the Type of Filing screen, click [Next]. You will be directed to the Filer Information screen specific to the selected form type.

Note: Form 13F is composed of five tabs. Based on the filing type selected, you must complete all applicable tabs prior to submitting the filing to EDGAR for processing. The table below lists the tabs applicable for each Form 13F submission type.

Table 8-3: Form 13F variants and its applicable tabs

Tabs	Submission Form Types
Filer Information	13F-HR, 13F-HR/A, 13F-NT, and 13F-NT/A
Cover Page	13F-HR, 13F-HR/A, 13F-NT, and 13F-NT/A
Signature	13F-HR, 13F-HR/A, 13F-NT, and 13F-NT/A
Summary Page	13F-HR and 13F-HR/A
Documents	13F-HR and 13F-HR/A

Refer to the [Instructions] menu button located on the top right corner of the selected form type for General Instructions, Instructions for Confidential Treatment Requests, and Special Instructions (for Cover Page, Summary Page, and Information Table).

Filer Information

The Filer Information screen shown below (Figure 8-127) is specific to submission form type 13F-HR. This screen allows you to enter Form 13F filer information. Based on the type of submission selected, the screen title displays the type of Form 13F being submitted.

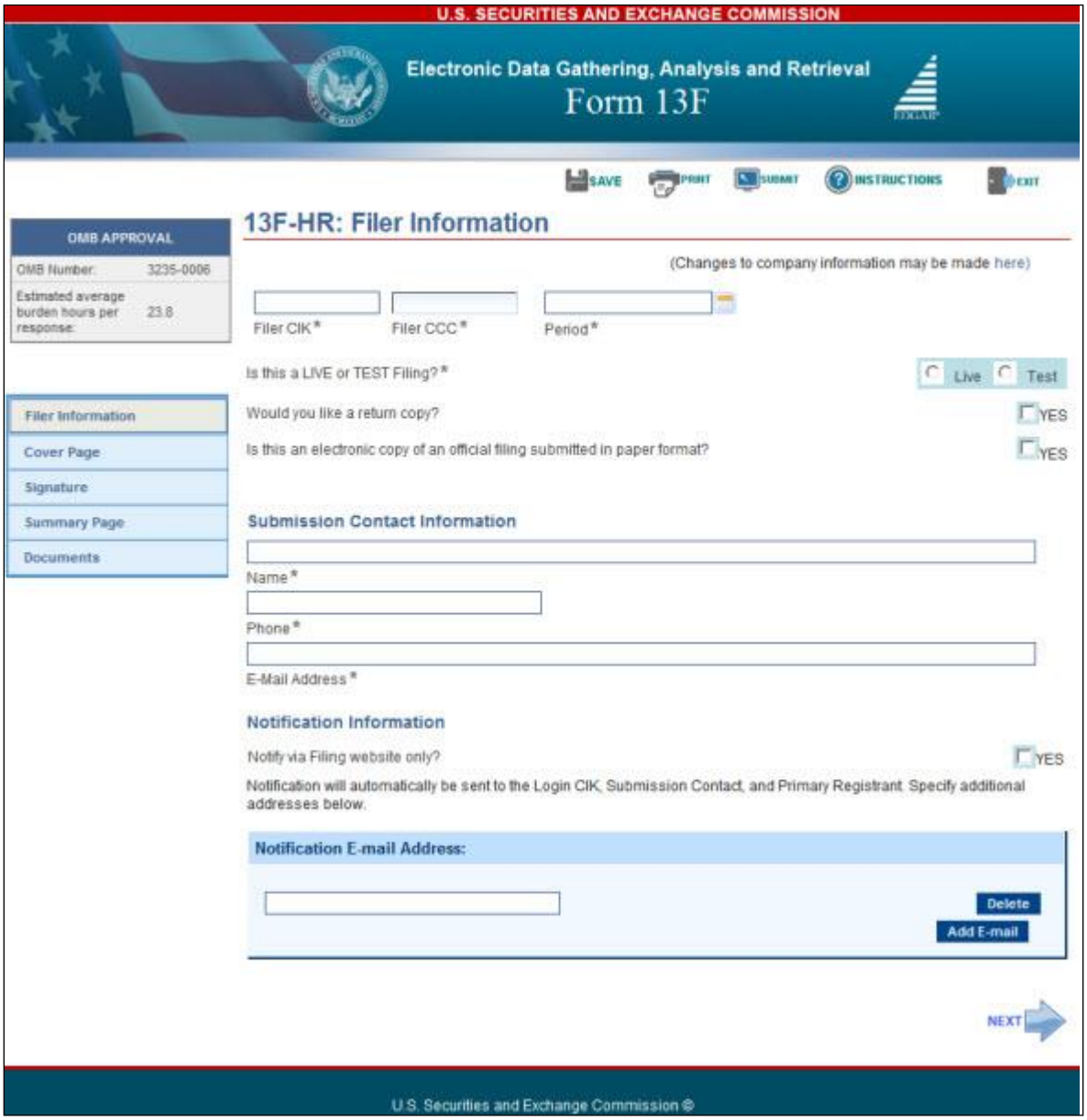


Figure 8-127: Filer Information Screen – Submission Form Type 13F-HR

Note: It is necessary to provide a valid filer CIK and CCC on the Filer Information screen before entering any other data or navigating to other screens. Based on the CIK/CCC entered, certain fields on the Cover Page screen are pre-populated with information maintained in EDGAR.

The following are the data entry conventions for the Filer Information screen:

- **Filer CIK and Filer CCC**: Enter the CIK and CCC of the filer. Once you enter a valid CIK and CCC, these fields become non-editable.
- **Period**: Enter the end date of report or period of filing which is the last day of the calendar year or quarter. Allowable date values are 03-31-YYYY, 06-30-YYYY, 09-30-YYYY, and 12-31-YYYY. A future date is not allowed.
- **Is this a LIVE or TEST submission?**: Select the radio button to mark the submission as a LIVE or TEST filing. The default selection for this button is LIVE. Select the "TEST" radio button if you want to submit a test filing and EDGAR will treat the submission as a test and it will not be disseminated.
- **Is this an electronic copy of an official filing submitted in paper format?**: Select the "Yes" check box only if your submission is a confirming electronic copy of an official filing previously submitted on paper. Enter the standard EDGAR file number in the corresponding File Number field (displayed upon selecting "Yes").
- **Submission Contact Information**: Enter the name, phone number, and e-mail address of the person you would like the SEC to contact regarding any questions concerning the submission.
- **Notify via Filing website only?**: Select the "Yes" check box to download the filing status notification from the EDGAR Filing Website. Selecting this option restricts EDGAR from sending e-mail notifications of filing status.
- **Notification E-mail Address**: Enter the e-mail address of any additional individuals you want to notify the status of your filing (e.g., submission was accepted or suspended). You may enter up to three addresses by clicking the [Add E-mail] button.

Cover Page

The Cover Page screen for submission form type 13F-HR/A is shown below (Figure 8-128). This screen allows you to select the report type being submitted.

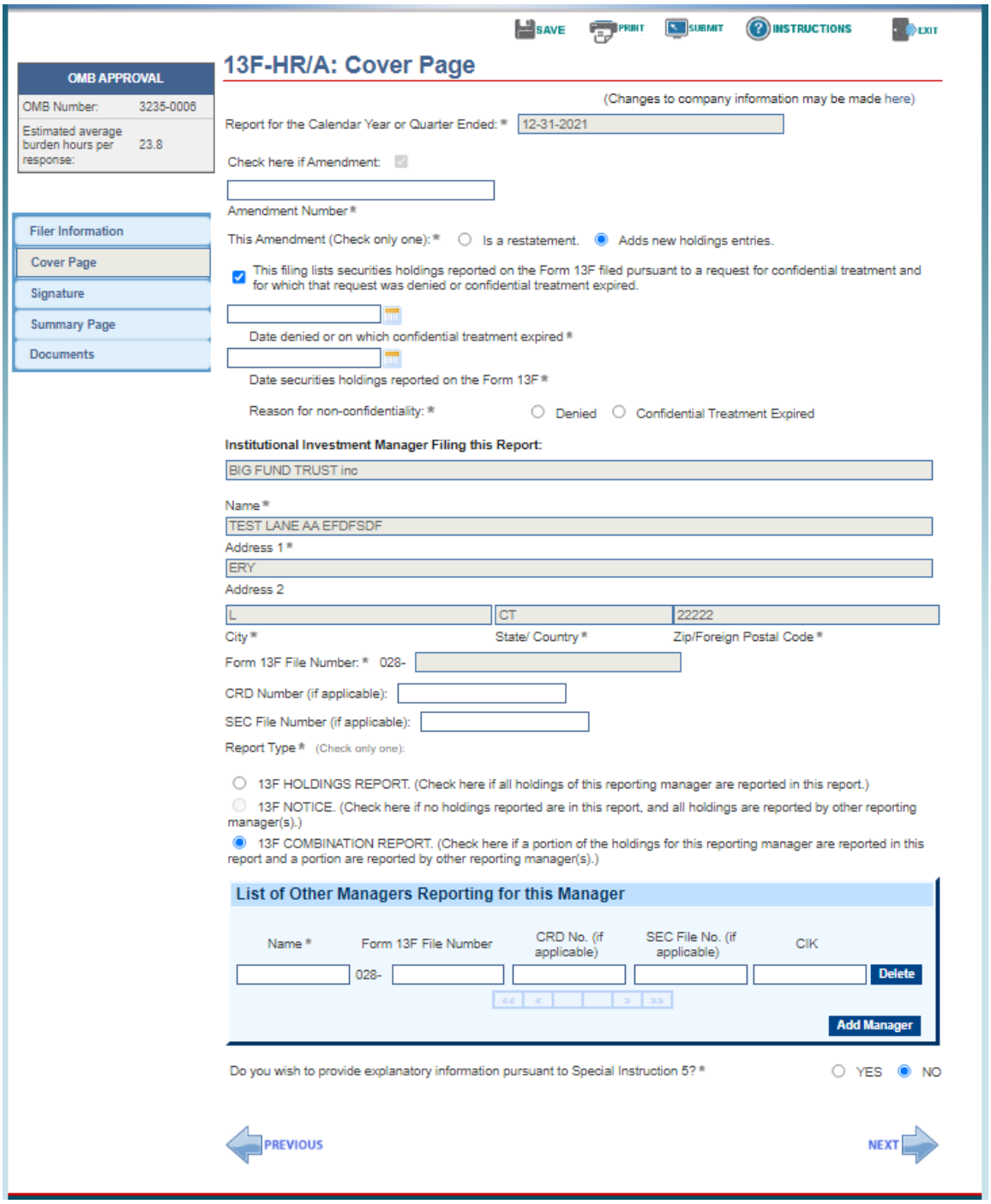


Figure 8-128: Cover Page – Submission Form Type 13F-HR/A

Report for the Calendar Year or Quarter Ended: This field is non-editable and pre-populated with the date provided for the Period field on the Filer Information screen.

Check here if Amendment: This field is non-editable and pre-populated based on your selection (13F-HR/A or 13F-NT/A) on the Type of Filing screen. When filing an amendment, you must provide an amendment number and amendment type in the corresponding fields displayed.

- Amendment Number: Enter a value between 1 and 99 in the Amendment Number text box. Multiple amendments to a filing for a quarter are permitted. The number assigned for each amendment reflects the order in which such amendments are filed in a quarter, and distinguishes the amendments from one another.
- This Amendment: Select a radio button to indicate if this amendment "Is a restatement" or "Adds new holdings entries".
  - If 'Adds new holdings entries' is selected (as shown in Figure 8-128), check the corresponding box if any of the new entries in this filing were previously reported on a confidential Form 13F filing. Provide the date the confidential Form 13F was filed and the date on which the confidential treatment expired or the request was denied.

    Note: Amended filings, when it is a restatement, will supersede the original filing. When new holding entries are added, the amended filing will supplement the original filing. Your public Form 13F filing for a given calendar quarter must be amended within six business days of either the notification of denial of your confidential treatment request or the expiration of confidential treatment.

  Institutional Investment Manager Filing this Report: The Name and Address fields are non-editable and pre-populated based on the Filer CIK and CCC. The Form 13F File Number field is non-editable and populated upon submission of this filing.

  CRD Number (if applicable): Enter a valid CRD number, if applicable. A CRD number of up to nine-digits may be optionally provided.

  SEC File Number (if applicable): Enter a valid SEC File Number, if applicable. The file number may be optionally provided.

  Report Type: This field allows you to select the type of report being filed.

- If 13F-NT was selected as the submission type on the Type of Filing screen, the "13F Notice" radio button is pre-populated and the 'List of Other Managers Reporting for this Manager' section is displayed.
- If 13F-HR was selected as the submission type on the Type of Filing screen, you must select either "13F Holdings Report" or "13F Combination Report" radio button to indicate the type of report being filed.
  - If you select the "13F Combination Report" radio button, then the 'List of Other Managers Reporting for this Manager' section is displayed.

    List of Other Managers Reporting for this Manager: This section allows you to provide the Other Manager's CIK and Form 13F file number unless the Other Manager is a first-time filer, and in this case:

    1. Enter the full legal name of the Other Manager in the Name field. (The Name field is pre-populated and non-editable if a valid CIK was entered in the CIK field.)

2. Enter the Form 13F file number for the Other Manager reporting your securities holdings in the Form 13F File Number field, unless this is a first-time filer.
3. Enter the CRD number for the Other Manager reporting your securities holdings in the CRD No. field, if applicable.
4. Enter the SEC file number for the Other Manager reporting your securities holdings in the SEC File No. field, if applicable.
5. Click the [Add Manager] button to list additional Managers.
6. Click the [Delete] button displayed next to an entry to delete a Manager.

Do you wish to provide explanatory information pursuant to Special Instruction 5?: The default response is "No". Select the "Yes" radio button if you wish to provide additional information. Then, enter the additional information for this filing in the Additional Information field displayed.

Making changes to Company Information: If you need to make changes to the company information maintained in EDGAR (e.g., name, address, contact information), click the hyperlinked word "here" within 'Changes to company information may be made here'. You will be directed to the Retrieve/Edit Data screen on a new browser window where you may modify this information maintained in EDGAR. However, the modified information will only be displayed if you exit the current session and restart the filing process.

Signature

The Signature screen is shown below (Figure 8-129). This screen identifies the person signing this report on behalf of the Reporting Manager and provides a signature to certify that the information provided in this submission is true and accurate.

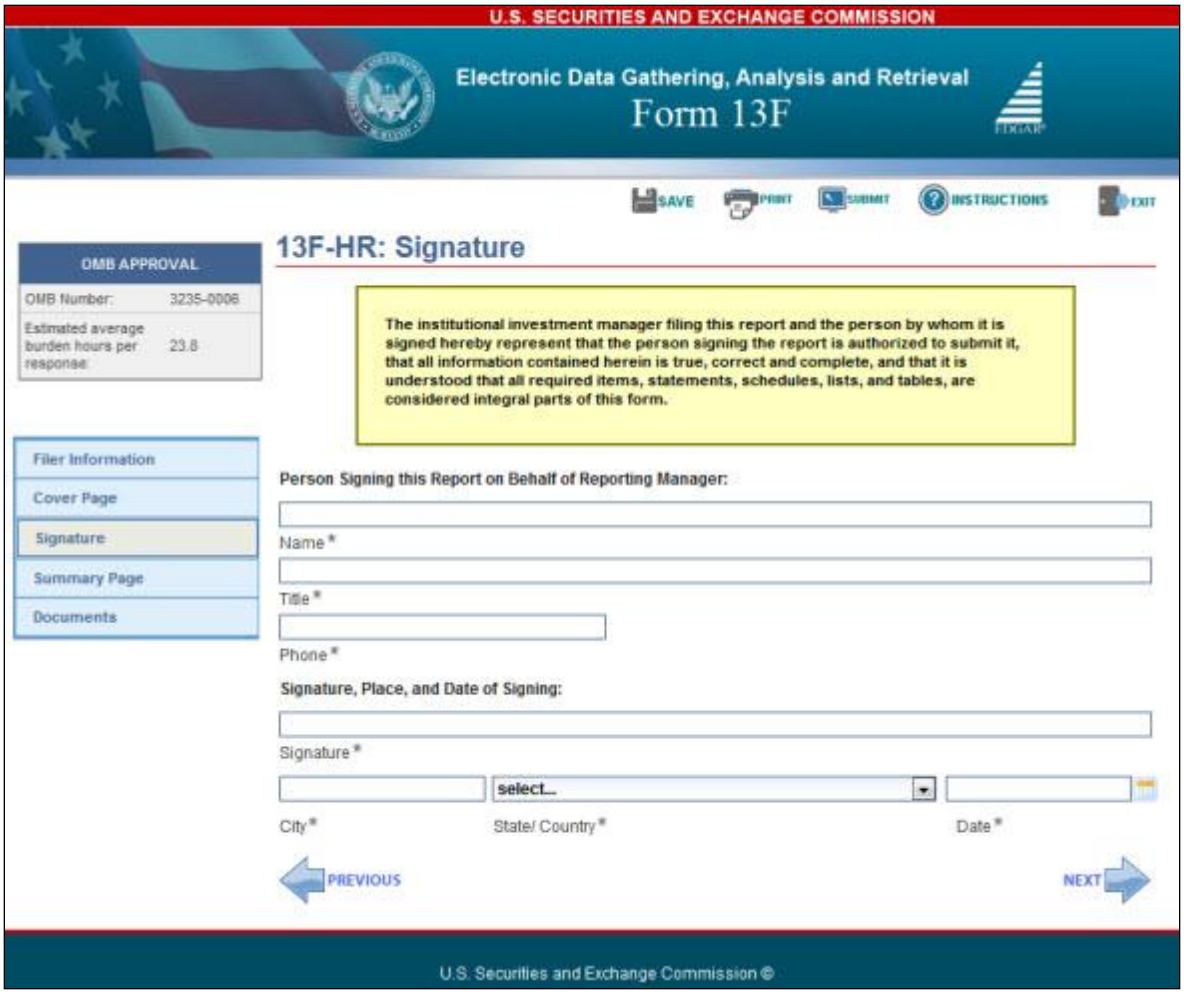


Figure 8-129: Signature Screen – Submission Form Type 13F-HR

Summary Page

The Summary Page screen is shown below (Figure 8-130). This screen allows you to provide a summary of the report including the number of Other Included Managers.

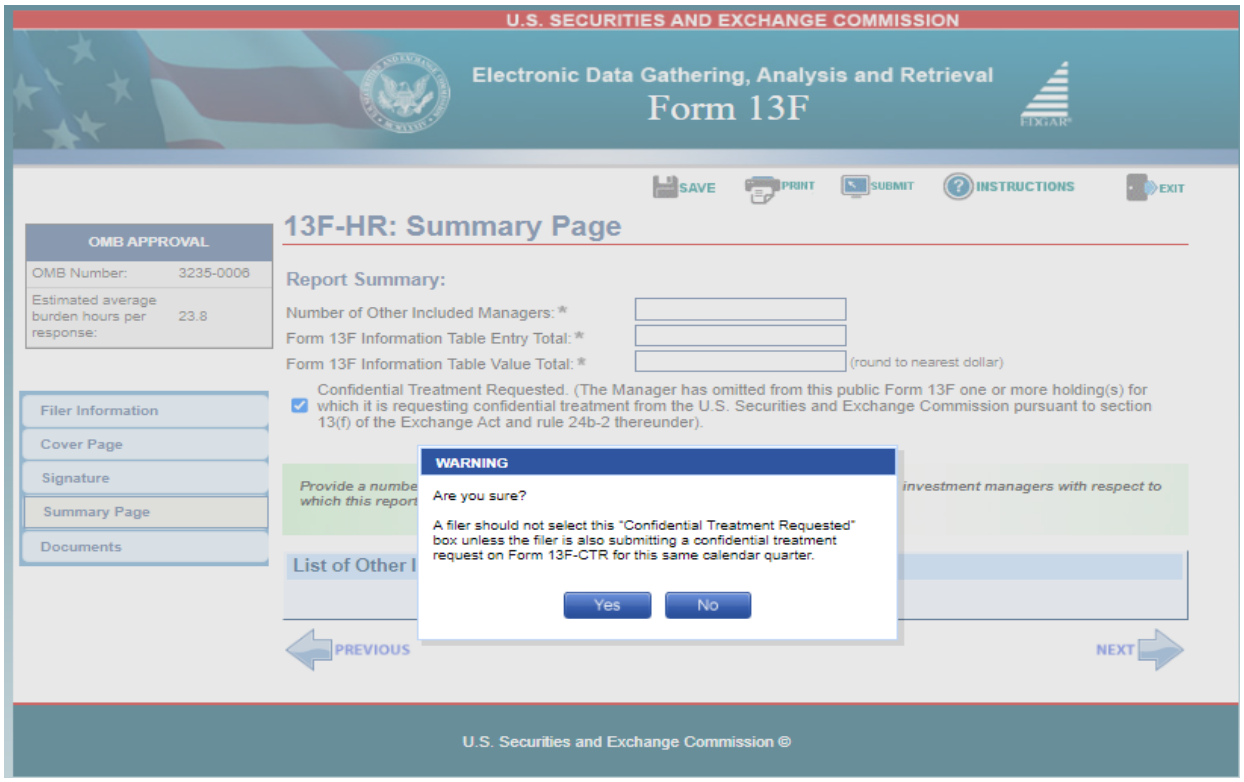


Figure 8-130: Summary Page Screen – Submission Form Type 13F-HR

The Summary Page screen must be completed if you are filing submission form type 13F-HR or its amendment.

Number of Other Included Managers: The value entered in this field must match the number of Managers you will list under the 'List of Other Included Managers' section. (If the value entered is zero for this field, then the 'List of Other Included Managers' section will state "None".)

Form 13F Information Table Entry Total: Enter the total number of line entries providing holdings information included in the Information Table.

Form 13F Information Table Value Total: Enter the aggregate fair market value of all holdings reported in this report. The value entered for this field is the total for Column 4 of all line entries in the Information Table and must be rounded to the nearest dollar.

Note: Select the "Confidential Treatment Requested. (The manager has omitted from this public Form 13F one or more holding(s) for which it is requesting confidential treatment from the U.S. Securities and Exchange Commission pursuant to section 13(f) of the Exchange Act and rule 24b-2 thereunder)" check box to specify that the Manager has omitted one or more holding(s) from this public Form 13F and is requesting confidential treatment with the U.S. Securities and Exchange Commission. A filer should not select this "Confidential Treatment Requested" check box unless a confidential treatment request on

Form 13F-CTR is also being submitted for the same calendar quarter.

List of Other Included Managers: If this submission reports holdings of one or more Managers, other than the Manager filing this report, then identify each such Manager in this section.

1. Enter the number assigned to the Other Included Manager in the No. field. The number assigned must be entered in sequential order and need not be consecutive.
2. Enter the full legal name of the Other Included Manager in the Name field. (The Name field is pre-populated and non-editable if a valid CIK was entered in the CIK field.)
3. Enter the Form 13F file number for the Other Included Manager in this report, unless this is a first-time filer.
4. Enter the CRD number for the Other Included Manager in this report, if applicable.
5. Enter the SEC file number for the Other Included Manager in this report, if applicable.
6. Click the [Add Manager] button to list additional Managers.
7. Click the [Delete] button displayed next to an entry to delete a Manager.

Documents

The Attached Documents List screen is shown below (Figure 8-131). This screen allows you to attach only the Information Table in XML format on submission form types 13F-HR and 13F-HR/A.

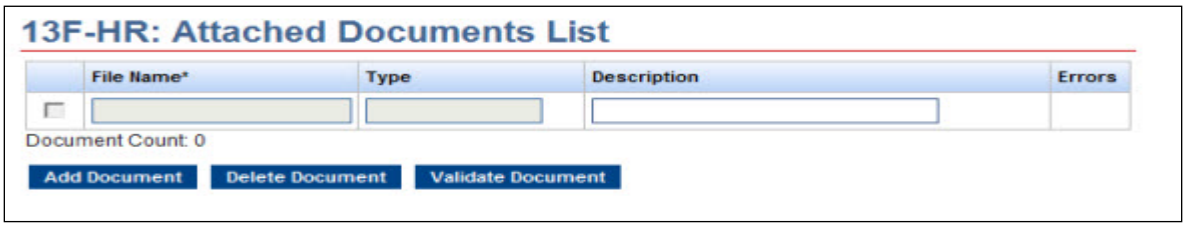


Figure 8-131: Attached Documents List Screen – Submission Form Type 13F-HR

Prepare the Information Table in XML format using the table title, column headings, and format provided in the "EDGAR Form 13F XML Technical Specification" document. For an explanation of the column headings and table title, refer to Special Instruction 12 on the General Instructions screen accessible by clicking the [Instructions] button on the top right menu. Note that EDGAR requires a Form 13F Information Table with at least one line of data on every 13F-HR and 13F-HR/A submission. Filers with no holdings may enter, as appropriate, N/A (not applicable), NONE, or zero in this line of data, but cannot put text in a column that requires a numerical response. In addition, filers must comply with the pre-defined choice lists for SH/PRN (column 5) and Investment Discretion (column 6). Under these circumstances, leaving blank any or all of the entries for (i) FIGI (second column of column 3), (ii) Put/Call (the third column of column 5), and/or (iii) Other Manager (column 7) will not prevent the submission from being accepted on EDGAR.

Attach the completed Information Table using the [Add Document] button. For details on how to add, delete or validate a document, refer to "Attach Documents List" in Section 8.2.4. Only one document can be attached to your 13F-HR or 13F-HR/A submission.

Note: Once you have completed the form online, use the [Print] button to view and/or print the attached Information Table prior to submission. You may also print a blank form or the current form to review or keep for your records.

Form 13F Submission

Once you have completed the required information on a selected Form 13F, click [Submit] at the top of the screen to transmit your submission to EDGAR. The Confirmation screen is displayed. In some cases, additional warnings may be provided (see Form 13F Submission: Warning below).

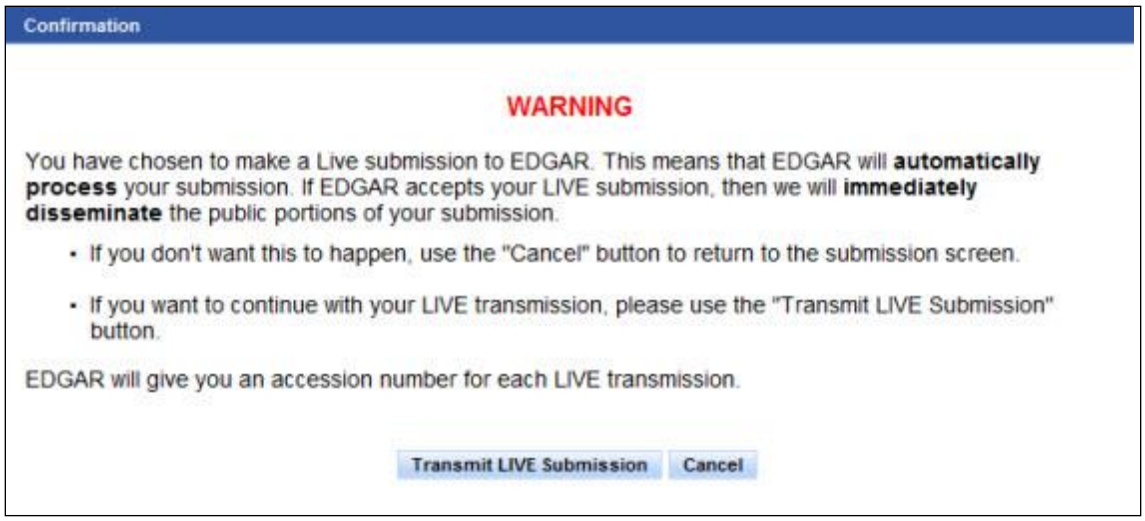


Figure 8-132: Confirmation Screen

- If you do not want to transmit the live submission, click [Cancel] on the Confirmation screen; this returns you to the Filer Information screen.
- To submit your filing to EDGAR for processing, click [Transmit LIVE Submission] on the Confirmation screen. An Acknowledgment screen is displayed.

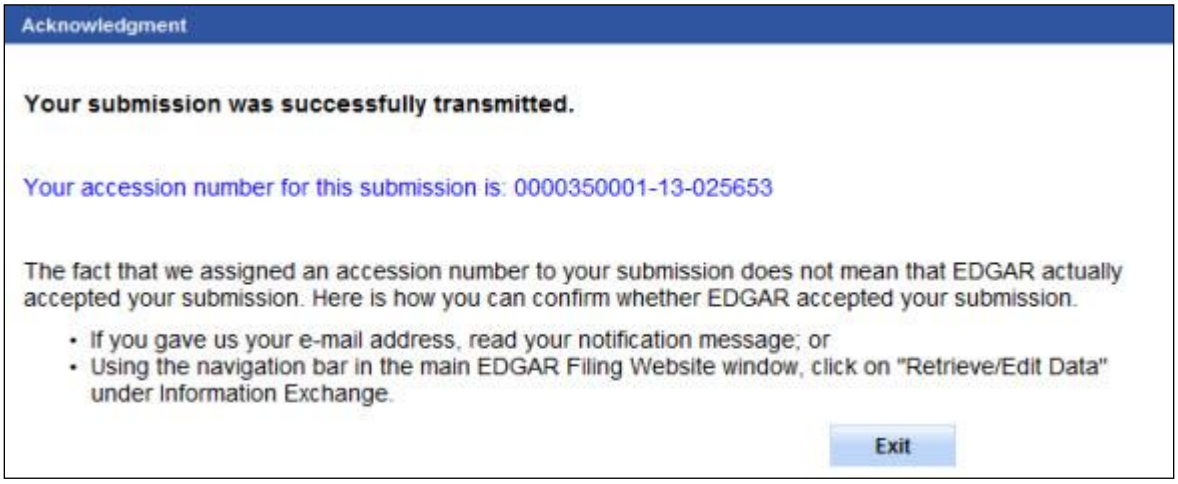


Figure 8-133: Acknowledgment Screen

The Acknowledgment screen provides acknowledgment of your Form 13F submission. Write down the accession number of the filing for your records.

Form 13F Submission: Warning

Upon submittal of a 13F-HR or 13F-HR/A filing, validation is performed which checks the data on the Summary Page against the corresponding data located in the attached Information Table to provide the user feedback on data consistency.

The data that is evaluated is as follows:

1) “Form 13F Information Table Entry Total”; and

2) “Form 13F Information Table Value Total”.

Inconsistencies between the Summary Page and the Information Table will be displayed within a warning message on the Confirmation dialog box. Please see figure 8-134 “Confirmation”. The filer can either select the “Cancel” button to return to the filing or select the “Transmit LIVE Submission” button to continue with the submission.

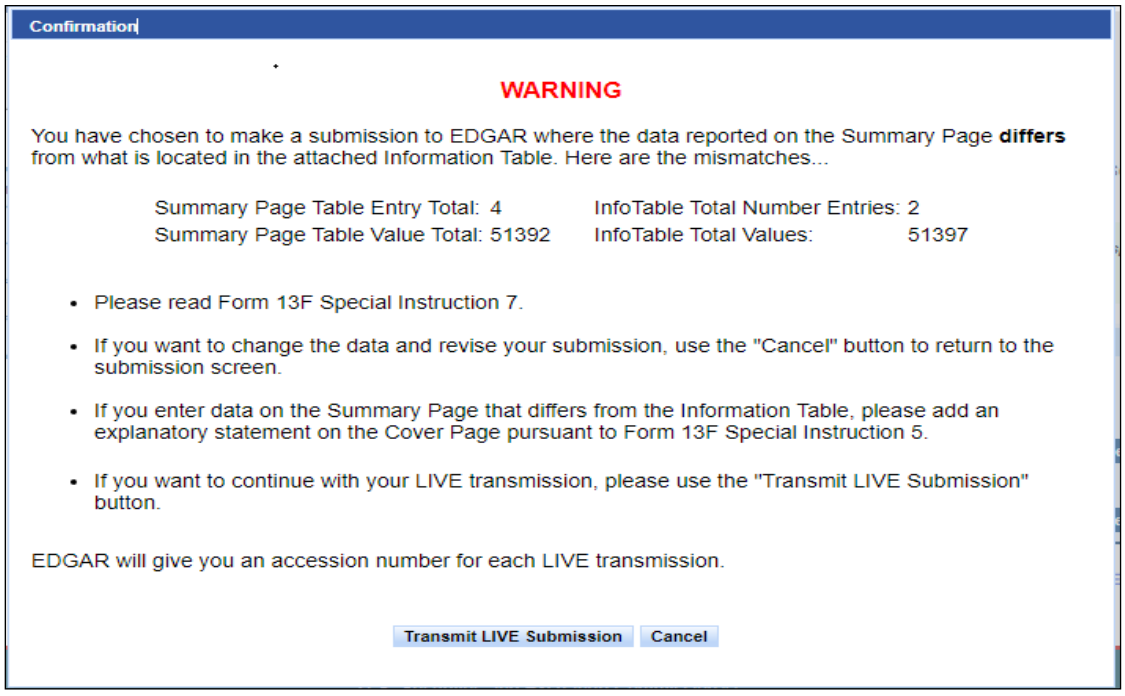


Figure 8-134: Confirmation

8.2.13 File Form 13F Confidential Treatment Request

This section describes the general process for preparing and submitting variants of a Form 13F Confidential Treatment Request to EDGAR for processing.

A Form 13F Confidential Treatment Request has the following variants (submission form types):

- 13F-CTR: Form 13F Confidential Treatment Request
- 13F-CTR/A: Amendment to a Form 13F Confidential Treatment Request (including a *de novo* request, if any)

8.2.14 Completing a Form 13F Confidential Treatment Request Submission

To assist you in completing a Form 13F Confidential Treatment Request submission, the screens for submission form type 13F-CTR and their descriptions are included in this section.

Selecting Submission Form Type

To file a Form 13F Confidential Treatment Request variant, click the 'File Form 13F Confidential Treatment Request (Form 13F-CTR)' link on the EDGAR Menu (see Figure 8-62) of the Filing Website. The Type of Filing screen is displayed, as shown below in Figure 8-135.



Figure 8-135: Form 13F Confidential Treatment Request – Type of Filing Selection Screen

Select the form type you want to submit from the Type of Filing screen:

- If you are requesting confidential treatment of information reported on Form 13F, then select the 'Form 13F Confidential Treatment Request (13F-CTR)' option to file a 13F Confidential Treatment Request.
- If you are amending a previously submitted Form 13F Confidential Treatment Request, then select the 'Amendment to a Form 13F Confidential Treatment Request (including a *de novo* request, if any) (13F-CTR/A)' option to file an amendment to submission form type 13F-CTR.
- If you want to continue working on a previously saved Form 13F Confidential Treatment Request variant (stored on your computer), select the 'Continue with Saved Form (Stored on your computer)' option.

Throughout the filing process, you will have the ability to view the filing instructions, view and print your form, save your form to your computer, or exit the filing process. For more information on menu buttons (Save, Print, Instructions, etc.) available on the submission form type, refer to Section 8.2.2, "General Information on Online Forms."

Once you select a submission form type on the Type of Filing screen, click [Next]. You will be directed to the Filer Information screen specific to the selected submission form type.

Form 13F Confidential Treatment Request is composed of five tabs. You must complete all tabs prior to submitting the filing to EDGAR for processing.

Refer to the [Instructions] menu button located on the top right corner of the selected form type for General Instructions, Instructions for Confidential Treatment Requests, and Special Instructions (for Cover Page, Summary Page, and Information Table).

Filer Information

The Filer Information screen shown below (Figure 8-136) is specific to submission form type 13F-CTR/A. This screen allows you to enter Form 13F Confidential Treatment Request filer information. Based on the type of submission selected, the screen title displays the type of Form 13F Confidential Treatment Request being submitted.

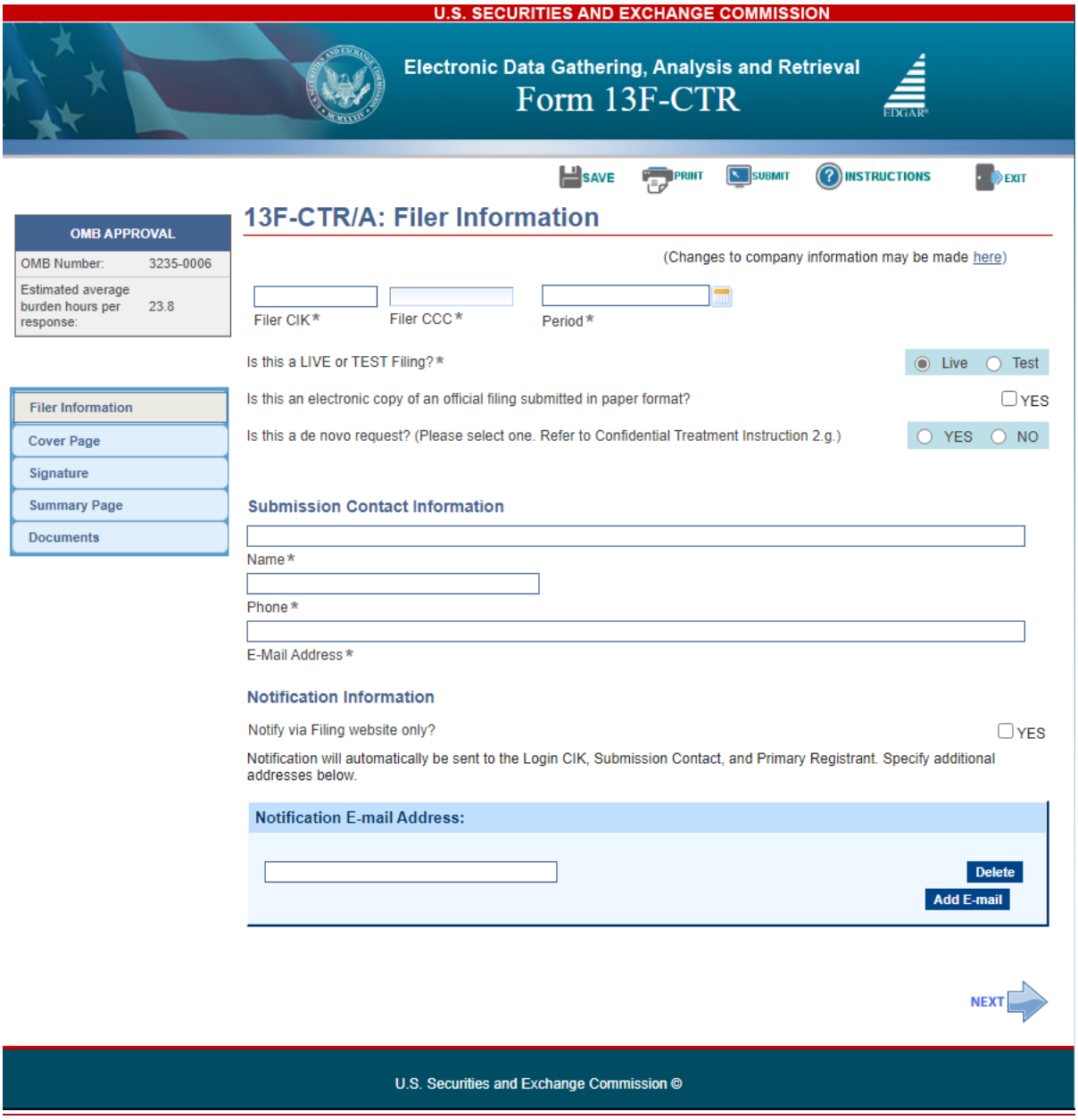


Figure 8-136: Filer Information Screen – Submission Form Type 13F-CTR/A (Image replaced)

Note: It is necessary to provide a valid filer CIK and CCC on the Filer Information screen before entering any other data or navigating to other screens. Based on the CIK/CCC entered, certain fields on the Cover Page screen are pre-populated with information maintained in EDGAR.

The following are the data entry conventions for the Filer Information screen:

- **Filer CIK and Filer CCC**: Enter the CIK and CCC of the filer. Once you enter a valid CIK and CCC, these fields become non-editable.
- **Period**: Enter the end date of report or period of filing which is the last day of the calendar year or quarter. Allowable date values are 03-31-YYYY, 06-30-YYYY, 09-30-YYYY, and 12-31-YYYY. A future date is not allowed.
- **Is this a LIVE or TEST submission?**: Select the radio button to mark the submission as a LIVE or TEST filing. The default selection for this button is LIVE. Select the "TEST" radio button if you want to submit a test filing and EDGAR will treat the submission as a test and it will not be disseminated.
- **Is this an electronic copy of an official filing submitted in paper format?**: Select the "Yes" check box only if your submission is a confirming electronic copy of an official filing previously submitted on paper. Enter the standard EDGAR file number in the corresponding File Number field (displayed upon selecting "Yes").
- **Is this a de novo request? (Please select one. Refer to Confidential Treatment instruction 2.g.)** (This field is applicable only on Form 13F-CTR/A.) Select the radio button to mark the submission as YES or NO. A warning will be displayed if neither option is checked, but this question is optional and a filer can override the warning and submit their filing without answering it.
- **Submission Contact Information**: Enter the name, phone number, and e-mail address of the person you would like the SEC to contact regarding any questions concerning the submission.
- **Notify via Filing website only?**: Select the "Yes" check box to download the filing status notification from the EDGAR Filing Website. Selecting this option restricts EDGAR from sending e-mail notifications of filing status.
- **Notification E-mail Address**: Enter the e-mail address of any additional individuals you want to notify the status of your filing (e.g., submission was accepted or suspended). You may enter up to three addresses by clicking the [Add E-mail] button.

Cover Page

The Cover Page screen for submission form type 13F-CTR/A is shown below (Figure 8-137). This screen allows you to select the report type being submitted.

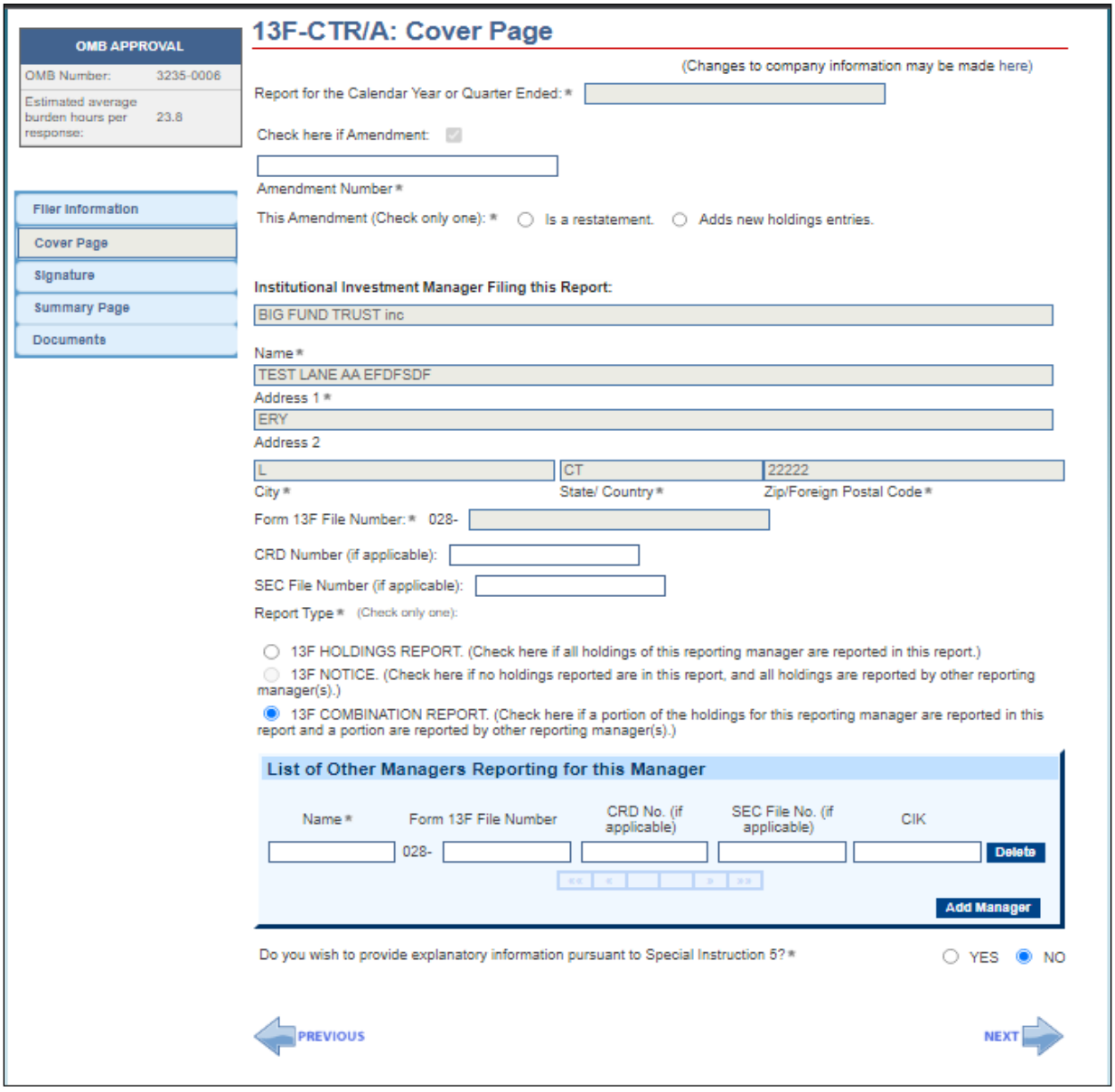


Figure 8-137: Cover Page – Submission Form Type 13F-CTR/A

- **Report for the Calendar Year or Quarter Ended**: This field is non-editable and pre-populated with the date provided for the Period field on the Filer Information screen.
- **Check here if Amendment:** This field is non-editable and pre-populated based on your selection (13F-CTR/A) on the Type of Filing screen. When filing an amendment, you must provide an amendment number and amendment type in the corresponding fields displayed.
- **Amendment Number:** Enter a value between 1 and 99 in the Amendment Number text box. Multiple amendments to a filing for a quarter are permitted. The number assigned for each

amendment reflects the order in which such amendments are filed in a quarter, and distinguishes the amendments from one another.

- **This Amendment:** Select a radio button to indicate if this amendment "Is a restatement" or "Adds new holdings entries".

  Note: Amended filings, when it is a restatement, will supersede the original filing. When new holding entries are added, the amended filing will supplement the original filing.

- **Institutional Investment Manager Filing this Report:** The Name and Address fields are non-editable and pre-populated based on the Filer CIK and CCC.
- **Form 13F File Number:** This field is non-editable and populated upon submission of this filing.
- **CRD Number (if applicable):** Enter a valid CRD number, if applicable. A CRD number of up to nine-digits may be optionally provided.
- **SEC File number (if applicable):** Enter a valid SEC File Number, if applicable. The file number may be optionally provided.
- **Report Type:** Select either the "13F Holdings Report" or "13F Combination Report" radio button to indicate the type of report being filed.
  - If you select the "13F Combination Report" radio button, then the 'List of Other Managers Reporting for this Manager' section is displayed.
- **List of Other Managers Reporting for this Manager:** This section allows you to provide the Other Manager's CIK and Form 13F file number unless the Other Manager is a first-time filer, and in this case:
  1. Enter the full legal name of the Other Manager in the Name field. (The Name field is pre-populated and non-editable if a valid CIK was entered in the CIK field.)
  2. Enter the Form 13F file number for the Other Manager reporting your securities holdings in the Form 13F File Number field, unless this is a first-time filer.
  3. Enter the CRD number for the Other Manager reporting your securities holdings in the CRD No. field, if applicable.
  4. Enter the SEC file number for the Other Manager reporting your securities holdings in the SEC File No. field, if applicable.
  5. Click the [Add Manager] button to list additional Managers.
  6. Click the [Delete] button displayed next to an entry to delete a Manager.
- **Do you wish to provide explanatory information pursuant to Special Instruction 5?:** The default response is "No". Select the "Yes" radio button if you wish to provide additional information. Then, enter the additional information for this filing in the Additional Information field displayed.

Making changes to Company Information: If you need to make changes to the company information maintained in EDGAR (e.g., name, address, contact information), click the hyperlinked word "here" within 'Changes to company information may be made here'. You will be directed to the Retrieve/Edit Data screen on a new browser window where you may modify

this information maintained in EDGAR. However, the modified information will only be displayed if you exit the current session and restart the filing process.

Signature

The Signature screen is shown below (Figure 8-138). This screen identifies the person signing this report on behalf of the Reporting Manager and provides a signature to certify that the information provided in this submission is true and accurate.



Figure 8-138: Signature Screen – Submission Form Type 13F-CTR

Summary Page

The Summary Page screen is shown below (Figure 8-139). This screen allows you to provide a summary of the report including the number of Other Included Managers.

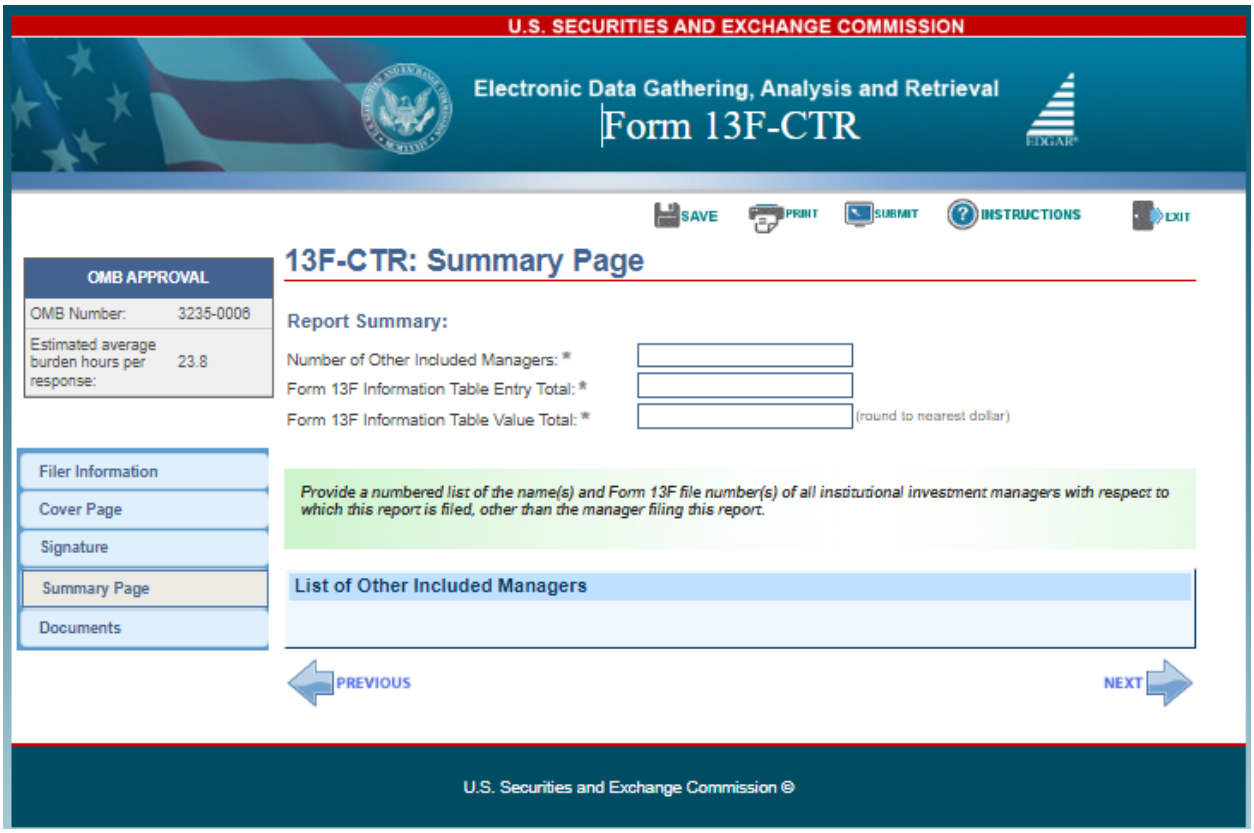


Figure 8-139: Summary Page Screen – Submission Form Type 13F-CTR

The Summary Page screen must be completed if you are filing submission form type 13F-CTR or its amendment.

- **Number of Other Included Managers:** The value entered in this field must match the number of Managers you will list under the 'List of Other Included Managers' section. (If the value entered is zero for this field, then the 'List of Other Included Managers' section will state "None".)
- **Form 13F Information Table Entry Total:** Enter the total number of line entries providing holdings information included in the Information Table.
- **Form 13F Information Table Value Total:** Enter the aggregate fair market value of all holdings reported in this report. The value entered for this field is the total for Column 4 of all line entries in the Information Table and must be rounded to the nearest dollar.
- **List of Other Included Managers:** If this submission reports holdings of one or more Managers, other than the Manager filing this report, then identify each such Manager in this section.
  1. Enter the number assigned to the Other Included Manager in the No. field. The number assigned must be entered in sequential order and need not be consecutive.

2. Enter the full legal name of the Other Included Manager in the Name field. (The Name field is pre-populated and non-editable if a valid CIK was entered in the CIK field.)
3. Enter the Form 13F file number for the Other Included Manager in this report, unless this is a first-time filer.
4. Enter the CRD number for the Other Manager in this report, if applicable.
5. Enter the SEC file number for the Other Included Manager in this report, if applicable.
6. Click the [Add Manager] button to list additional Managers.
7. Click the [Delete] button displayed next to an entry to delete a Manager.

Documents

The Attached Documents List screen is shown below (Figure 8-140). This screen allows you to attach the Request Letter in PDF format and the Information Table in XML format on submission form types 13F-CTR and 13F-CTR/A.

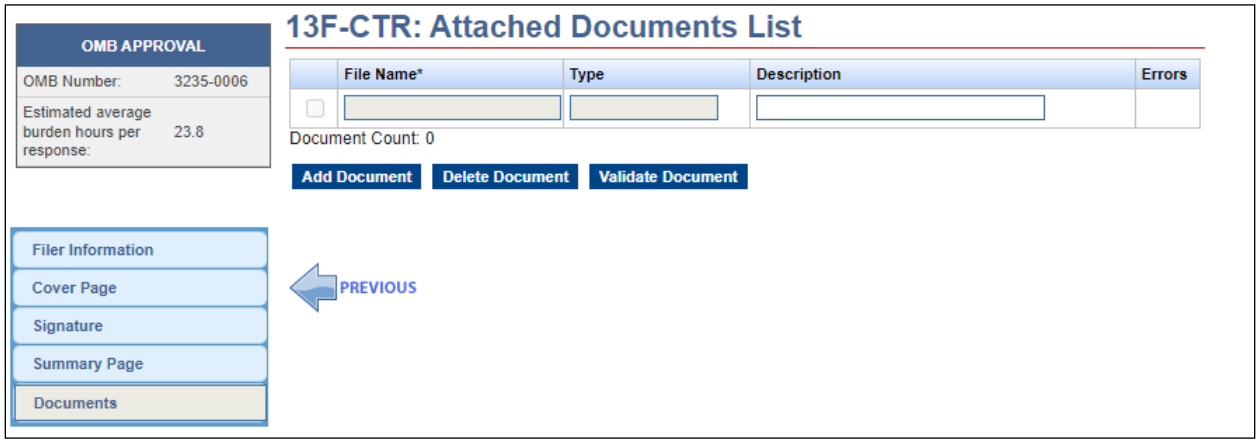


Figure 8-140: Attached Documents List Screen – Submission Form Type 13F-CTR

Prepare the Information Table in XML format using the table title, column headings, and format provided in the "EDGAR Form 13F XML Technical Specification" document. For an explanation of the column headings and table title, refer to Special Instruction 12 on the General Instructions screen accessible by clicking the [Instructions] button on the top right menu. Note that both a Request Letter (in PDF format) and an Information Table must be attached on all 13F-CTR and 13F-CTR/A submissions.

Attach the completed Request Letter and Information Table using the [Add Document] button. For details on how to add, delete or validate a document, refer to "Attach Documents List" in Section 8.2.4. Only one Request Letter and Information Table document can be attached to your 13F-CTR or 13F-CTR/A submission.

Note: Once you have completed the form online, use the [Print] button to view and/or print the attached Information Table prior to submission. You may also print a blank form or the current form to review or keep for your records.

Confirmation

Once you have completed the required information on a selected Form 13F, click [Submit] at the top of the screen to transmit your submission to EDGAR. The Confirmation screen is displayed.

In some cases, additional warnings may be provided (see Form 13F Submission: Warning below).

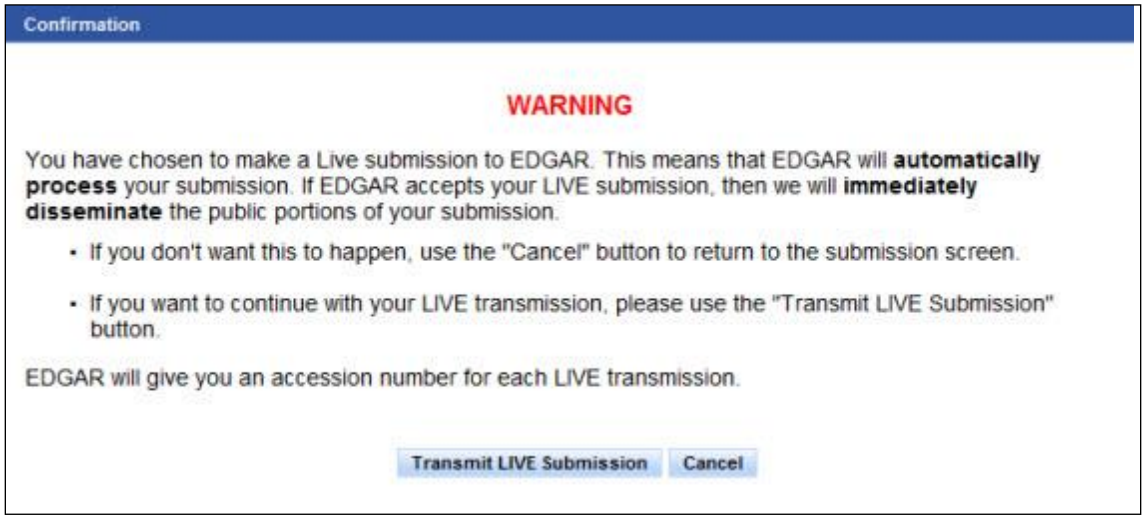


Figure 8-141: Confirmation Screen

- If you do not want to transmit the live submission, click [Cancel] on the Confirmation screen; this returns you to the Filer Information screen.
- To submit your filing to EDGAR for processing, click [Transmit LIVE Submission] on the Confirmation screen. An Acknowledgment screen is displayed.

Submission Acknowledgment

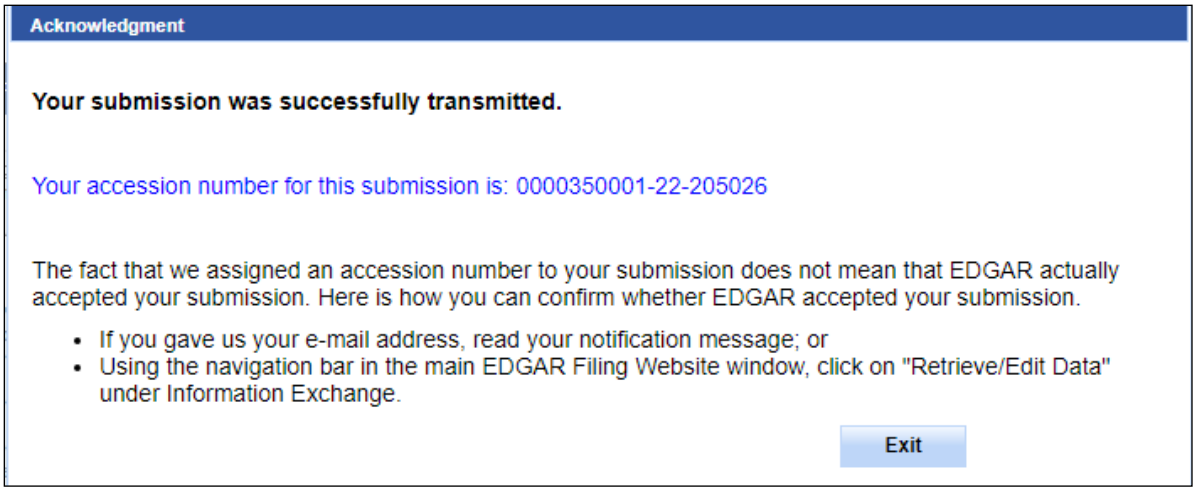


Figure 8-142: Acknowledgment Screen

The Acknowledgment screen provides acknowledgment of your Form 13F Confidential Treatment Request submission. Write down the accession number of the filing for your records.

Form 13F Submission: Warning

Upon submittal of a 13F-CTR or 13FCTR/A filing, validation is performed which checks the data on the Summary Page against the corresponding data located in the attached Information Table to provide the user feedback on data consistency.

The data that is evaluated is as follows:
1) “Form 13F Information Table Entry Total”; and
2) “Form 13F Information Table Value Total”.

If any of these items are inconsistent between the Summary Page and the Information Table, a warning message will be displayed in the Confirmation dialog box. Please see figure 8-143 “Confirmation”. The filer can either select the Cancel button to dismiss this dialog box to correct the Summary Page or Information Table data or select the “Transmit LIVE Submission button to continue with the submission after adding an explanatory statement on the Cover Page pursuant to Form 13F Special Instruction 5.

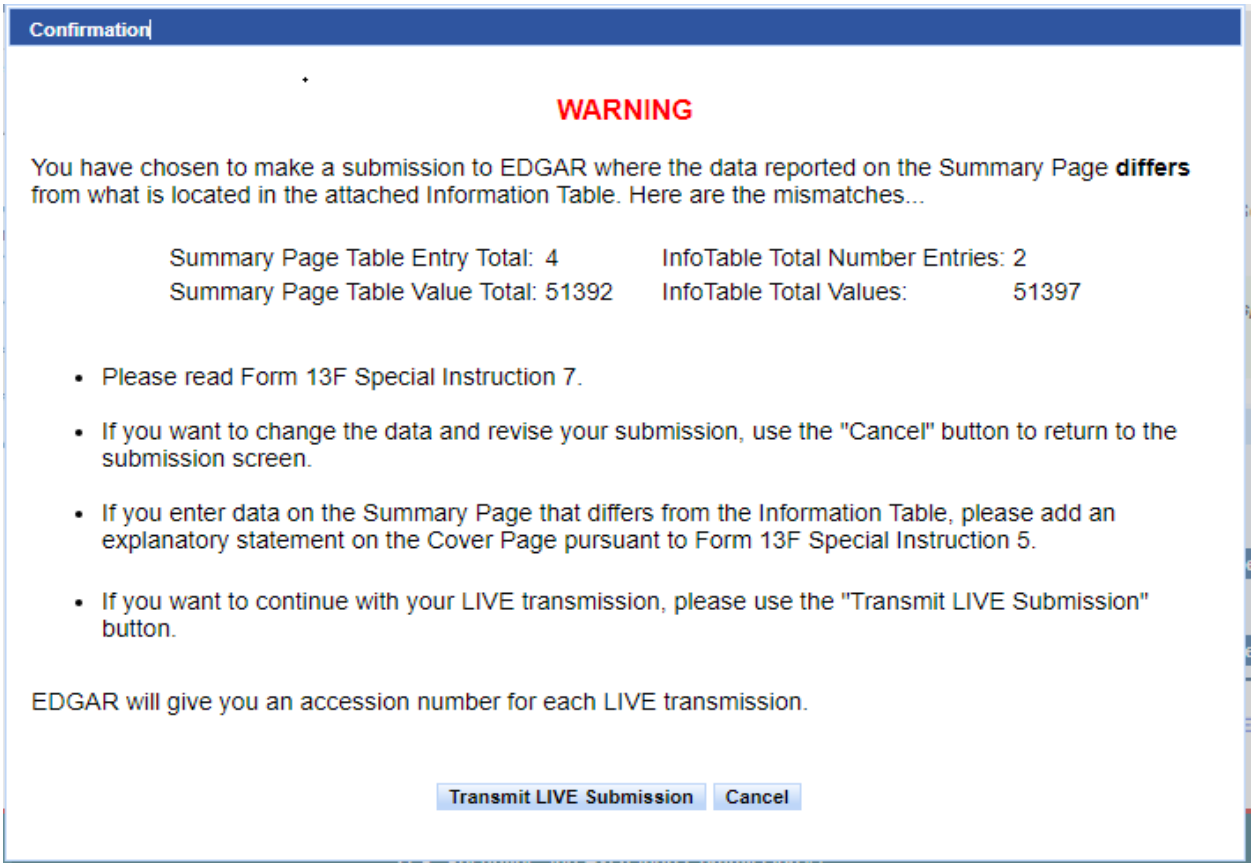


Figure 8-143: Confirmation

8.2.15 File Municipal Advisor Forms

This section describes the general process for preparing and submitting Municipal Advisor forms and its variants (Municipal Advisor Registration Required Pursuant to Section 15B(a)(2) of the Securities Exchange Act of 1934 and the Rules Thereunder) to EDGAR for processing.

Municipal Advisor forms have the following variants (submission form types):

- MA: Application for Municipal Advisor Registration
- MA-A: Annual Update of Municipal Advisor Registration
- MA/A: Amendment of a Prior Application for Registration
- MA-I: Information Regarding Natural Persons Who Engage in Municipal Advisory Activities
- MA-I/A: Amendment of a previously submitted Form MA-I
- MA-NR: Designation of U.S. Agent for Service of Process for Non-Residents
- MA-W: Notice of Withdrawal from Registration as a Municipal Advisor

Each Municipal Advisor form contains several tabs on the left navigation pane. The tabs contain a number of questions that are organized into Items, Schedules, and Disclosure Reporting Pages (DRPs) for the selected submission form type. You must complete the entire Municipal Advisor form online, including all applicable schedules and any required Disclosure Reporting Pages (DRPs), attach all required documents, and electronically execute the form.

Note: Form MA-NR, which must be printed out, signed, and notarized before being filed, is submitted as a PDF attachment to Form MA or Form MA-I, as applicable. You can obtain Form MA-NR from the SEC's Public Website (https://www.sec.gov/forms).

When filing a Municipal Advisor form, you may view the filing instructions, print a blank or a partially completed form, save the form to your computer, or exit the form using the menu buttons available on the form type. For more information on the menu buttons, refer to Section 9.2.2, "General Information on Online Forms."

Important: You should save the form data frequently to avoid losing any submission data. Certain information must be provided on the modal windows displayed on the form. You must provide a valid response to each question on the modal window before any of your information can be saved. Invalid or incomplete responses will prevent you from closing the modal window and saving your information.

Before you begin the filing process, gather all the information you would need to complete a Municipal Advisor form. We recommend that you print the blank submission form type to help you gather all necessary information to file a Municipal Advisor form.

8.2.16 Completing a Municipal Advisor Form Submission

To assist you in completing a Municipal Advisor submission, the screens for submission form types MA, MA-I, and MA-W and their descriptions are included in the following sub-sections.

Refer to #14 on the "Instructions for the Form MA Series" document (displayed upon clicking the Instructions tab on the navigation pane) for instructions on how to complete Form MA-NR.

Selecting Submission Form Type

To file a Municipal Advisor form, click the 'File Municipal Advisor Forms' link on the EDGAR Menu of the Filing Website (see Figure 8-54). The File Municipal Advisor Forms screen is displayed (Figure 8-144), allowing you to select the type of filing you want to submit.

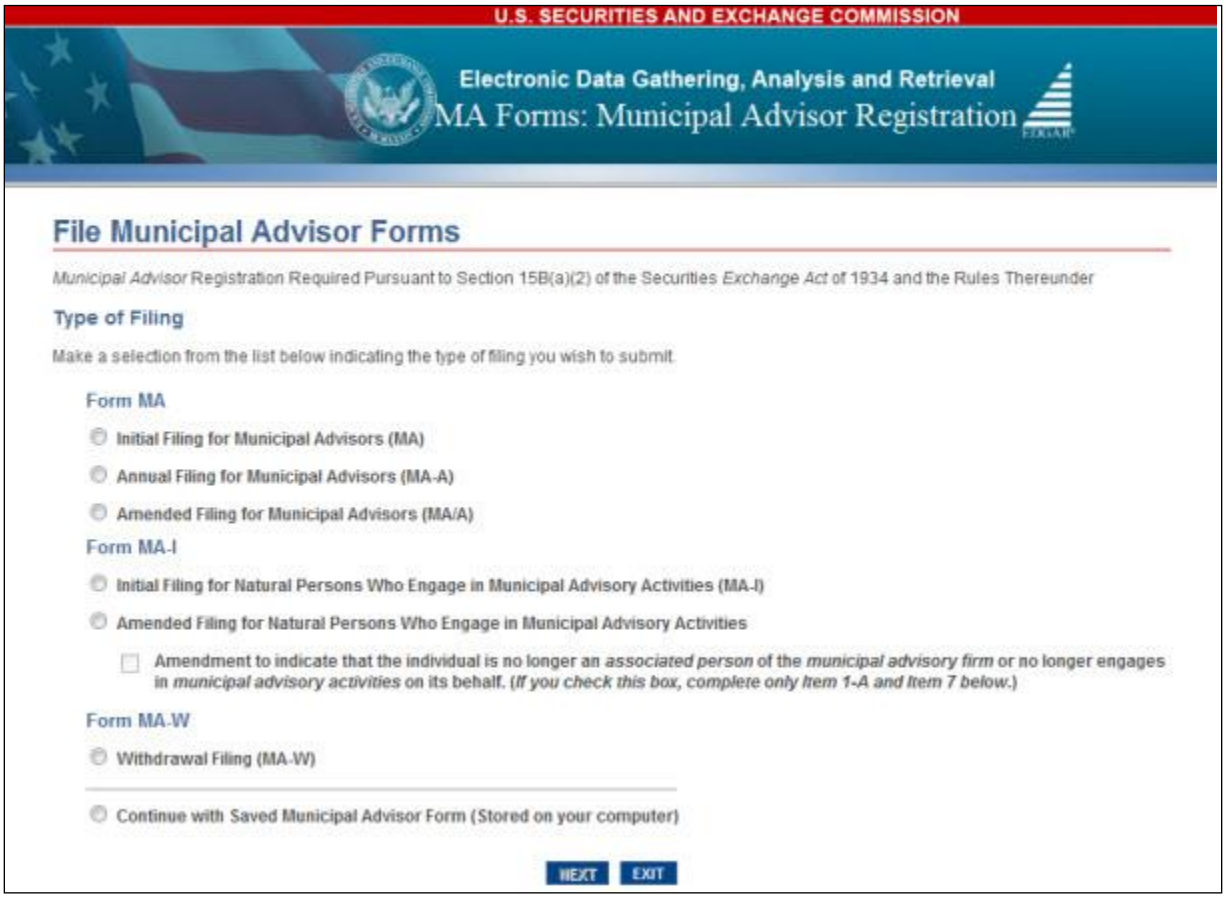


Figure 8-144: File Municipal Advisor Forms

If you are a **Business Entity (Firm)** filing an:

- Application for municipal advisor registration, select the 'Initial Filing for Municipal Advisors (MA)' option.
  - Select the 'Initial Filing for Natural Persons Who Engage in Municipal Advisory Activities (MA-I)' option to provide information on each associated person of the firm who engages in municipal advisory activities on the firm's behalf.
- Annual Update of your municipal advisor registration, select the 'Annual Filing for Municipal Advisors (MA-A)' option.
- Amendment (other than an Annual Update, to the most recent Form MA submission), select the 'Amended Filing for Municipal Advisors (MA/A)' option.
  - Select the 'Amended Filing for Natural Persons Who Engage in Municipal Advisory Activities (MA-I/A)' option and provide the Accession Number of a previously submitted Form MA-I to update information on an associated person of the firm.

If you are a **Sole Proprietor (Natural Person)** filing an:

- Application for municipal advisor registration, complete and file the 'Initial Filing for Municipal Advisors (MA)' option, and, separately, the 'Initial Filing for Natural Persons Who Engage in Municipal Advisory Activities (MA-I)' option. You may begin by selecting either of these two forms, completing and submitting it, and then continue by selecting the other form.
- Amendment, complete and file the 'Amended Filing for Municipal Advisors (MA/A)' option, and, separately, the 'Amended Filing for Natural Persons Who Engage in Municipal Advisory Activities (MA-I/A)' option. You may begin by selecting either of these two forms, completing and submitting it, and then continue by selecting the other form.

Note: A business entity or a sole proprietor, who is a non-resident of the United States applying for municipal advisor registration, must also file Form MA-NR as an attachment to Form MA or Form MA-I, as applicable. Refer to "General Instructions for Form MA-NR" on the Form MA Instructions screen (displayed upon clicking the Instructions tab on the navigation pane). Section 8.2.8.4, Municipal Advisor Documents, provides details on the attachments specific to Municipal Advisor Forms.

Other Selections:

- **Withdrawal**: If you are a business entity or a sole proprietor terminating your status as a Municipal Advisor, and would like to withdraw your registration, select the 'Withdrawal Filing (MA-W)' option.
- **Remove an associated person**: If you are a business entity or a sole proprietor and would like to remove an individual, who is no longer associated with the firm or who no longer engages in municipal advisory activities on the firm's behalf, select the 'Amended Filing for Natural Persons Who Engage in Municipal Advisory Activities (MA-I/A)' option, provide the Accession Number of a previously submitted Form MA-I, and select the "Amendment to indicate that the individual is no longer an associated person of the municipal advisory firm or no longer engages in municipal advisory activities on its behalf. (If you check this box, complete only Item 1-A and Item 7 below.)" check box.
- **Saved Forms**: If you want to continue working on a previously saved (stored on your computer) Form MA, MA-I, MA-W, or their variants, select the 'Continue with Saved Municipal Advisor Form (Stored on your computer)' option.

Once you select a submission form type on the File Municipal Advisor Forms screen, click the [Next] button. You will be directed to the Filer Information screen specific to the selected submission form type.

Filer Information

The Filer Information screen allows you to enter Municipal Advisor filer information. Based on the type of submission selected, the screen header displays the type of Municipal Advisor form being submitted. The Form MA: Filer Information screen, shown in Figure 8-145, is specific to Form MA.

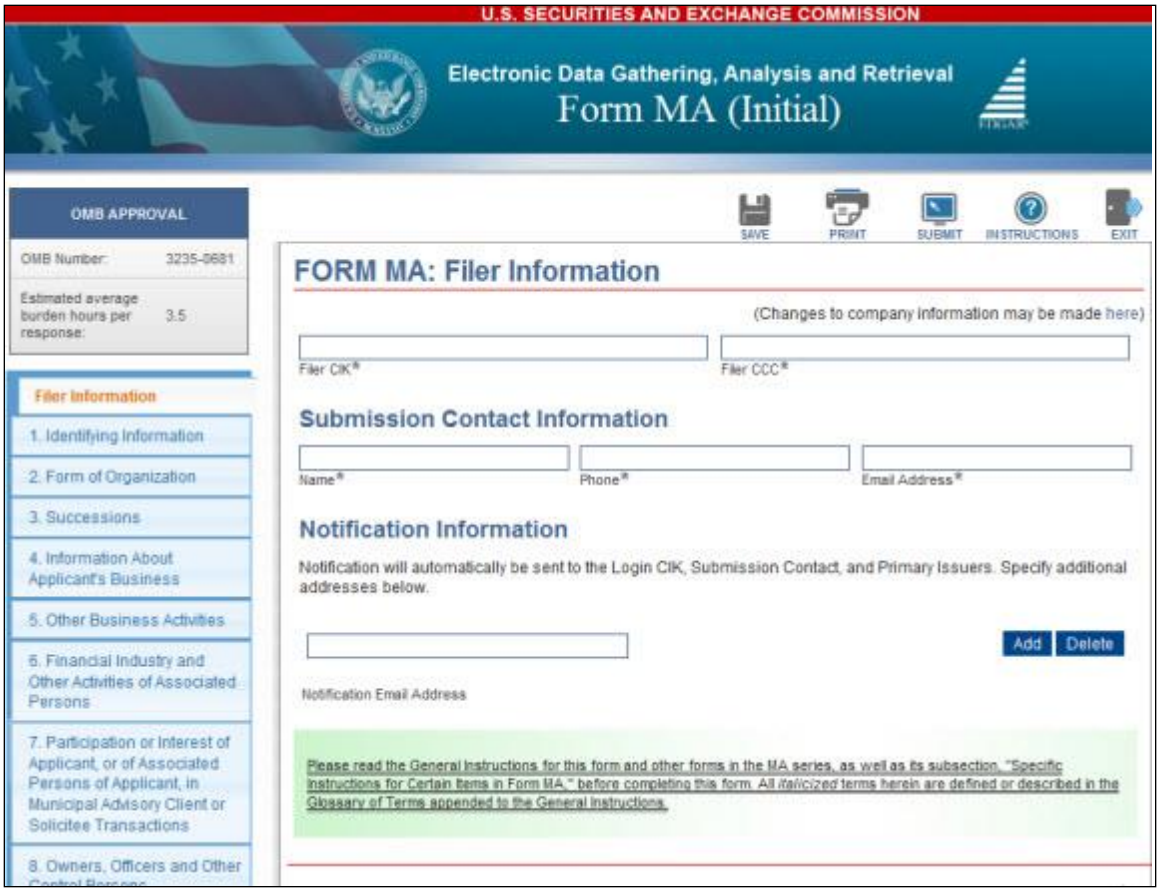


Figure 8-145: Form MA: Filer Information

The following are the data entry conventions for the Filer Information screen:

- Filer CIK and Filer CCC: Enter the CIK and CCC of the filer.

  Note: Based on the CIK and CCC entered, certain fields within an Item are pre-populated with information maintained in EDGAR.

- Submission Contact Information: Enter the name, phone number, and e-mail address of the person you would like the SEC to contact regarding any questions concerning the submission.

- Notification Information: Enter the e-mail addresses of any additional individuals you want to notify regarding the status of your filing (e.g., submission was accepted or suspended). After you submit the filing, EDGAR will automatically send notification messages to the e-mail address(es) associated with the Login CIK, Submission Contact, and Primary Registrant.

Making Changes to Company Information: If you need to make changes to the company information maintained in EDGAR (e.g., name, address, contact information), click the hyperlinked word "here" within 'Changes to company information may be made here'. You will be directed to the Retrieve/Edit Data screen on a new browser window where you may modify this information maintained in EDGAR. However, the modified information will only be displayed if you exit the current session and restart the filing process.

Note: Annual or Amended filings will be pre-populated with data from the most recently accepted Municipal Advisor form submission and company information maintained in EDGAR, for the CIK and CCC entered. However, Item 3 and Execution page of Form MA, Item 7 of Form MA-I, and any document attachments on Form MA or MA-I are not pre-populated. You will need to re-attach the documents and re-enter the required information, as applicable.

8.2.16.1 Form MA: Application for Municipal Advisor Registration

Form MA contains ten Items, four Schedules, and three Disclosure Reporting Pages. You must complete all ten Items; all applicable Schedules and Disclosure Reporting Pages (DRPs); and attach any required documents when submitting Form MA or its variants.

The following sections: Form MA Items, Form MA Schedules, and Form MA Disclosure Reporting Pages provide the primary screens of Form MA and their descriptions.

Form MA Items

Item 1: Identifying Information: Provides basic information about the applicant, which includes the legal name of the firm, business and mailing address, and registration information.

Item 2: Form of Organization: Identifies the applicant's form of organization (e.g., Corporation, Partnership, Limited Liability Company (LLC), etc.), the month of the applicant's annual fiscal year-end, the state or jurisdiction under which the applicant is organized, and date of organization.

Item 3: Successions: Specifies if the applicant is succeeding to the business of a registered municipal advisory firm at the time of this filing.

Item 4: Information about Applicant's Business: Discloses information about the applicant's business, including information regarding employees (total, number engaged in municipal advisory activities, and number who are registered representatives of a broker-dealer or are representatives of an investment adviser), clients (total number and types of clients), compensation arrangements, and types of municipal advisory activities.

Item 5: Other Business Activities: Identifies business activities other than municipal advisory activities, in which the applicant is actively engaged to provide services. Additionally, this Item discloses whether the applicant has a primary business other than a municipal advisory firm, and the nature of the other primary business.

Item 6: Financial Industry and Other Activities of Associated Persons: Provides information about the applicant's associated persons (i.e., any person engaged in municipal advisory activities on behalf of the firm), including the total number of such associated persons and the type of activities engaged in by those associated persons.

Item 7: Participation or Interest of Applicant, or of Associated Persons of Applicant, in Municipal Advisory Client or Solicitee Transactions: Discloses information about the applicant's (or the associated persons') participation in the transactions of its municipal advisory clients or solicitees. You must respond to each question within this Item.

Item 8: Owners, Officers and Other Control Persons: Identifies every person that, directly or indirectly, controls the applicant, or that the applicant directly or indirectly controls and provides details of each such person in applicable schedules. You must also identify any control persons that are Public Reporting Companies and provide details of each such person in applicable schedules.

Item 9: Disclosure Information: Discloses selected portions of the criminal, regulatory, and civil judicial history of the applicant and/or each associated person of the municipal advisory firm.

Based on any affirmative responses to the Item 9 questions, the applicant will be required to provide details and/or supporting documents on the corresponding DRP (displayed as one of the following tabs on the left navigation pane: Criminal Action DRP, Regulatory Action DRP, or Civil Judicial Action DRP). Refer to "Form MA Disclosure Reporting Pages" further in this section for more details on how to report disciplinary information on Form MA.

Item 10: Small Businesses: Discloses whether the applicant had annual receipts less than (or is affiliated with any business or organization that had annual receipts equal to or greater than) $7 million during its most recent fiscal year (or the time it has been in business if it has not completed its first fiscal year).

Note: Items 4, 5, 6, and 10 are not required when filing an amendment to Form MA. When filing an annual update to Form MA, if you select "No" as a response to the question: "Are there any changes in this annual update to information provided in the municipal advisor's most recent Form MA, other than the updated Execution Page?" on Item 1 of submission type MA-A, then all fields on the form will be disabled with the exception of "Execution" and "Filer Information" tabs and the "Fiscal Year End Information" field on Item 1. Alternatively, if you select "Yes," you can update applicable items on submission type MA-A.

The following Form MA Items are explained further below: Item 1: Identifying Information, Item 2: Form of Organization, Item 3: Successions, Item 4: Information About Applicant's Business, and Item 6: Financial Industry and Other Activities of Associated Persons.

Item 1: Identifying Information

The Identifying Information screen has 11 sections (A to K), which allow you to enter identifying details of the applicant.

A. **Full Legal Name of the Firm**: The Firm Name field is pre-populated with information maintained in EDGAR for the filer CIK and is non-editable.

   Indicate whether you are a Sole Proprietor and whether you have had a name change. If you are a Sole Proprietor, certain fields in Item 2 will be pre-populated and non-editable.

Doing-Business-As (DBA) Name: Identify any other names under which municipal advisor-related business is conducted and their jurisdictions.

IRS Employer Identification Number: Provide the IRS employer identification number (if there is no employer identification number enter 0000000) of the applicant.

Registrations: Disclose whether the applicant is registered as any regulated entity or with any regulators and provide details in the corresponding fields, as applicable.

Principal Office and Place of Business: The address fields for the principal office are pre-populated with information maintained in EDGAR for the filer CIK. The Sate/Country field determines whether you are a domestic municipal advisor or a non-resident municipal advisor.

Note: If you are a non-resident municipal advisor, you must attach a notarized Form MA-NR and an Opinion of Counsel, as exhibits, using the Documents tab. Refer to Section 8.2.8.4, "Municipal Advisor Documents," for details on the attachments specific to Form MA and its variants.

Provide addresses for the five largest additional offices where municipal advisor-related business is conducted and the mailing address for the applicant (if different from principal office address).

Website: Provide the principal website address and any additional websites of the municipal advisory firm.

If the applicant has a Chief Compliance Officer, provide his or her name and contact information: Provide the name and contact information of the Chief Compliance Officer. You must provide the name and contact information for the Chief Compliance Officer and/or a Contact Person in Item 1(H).

Contact Person: Provide the name and contact information of a person other than the Chief Compliance Officer who is authorized to receive information and respond to questions about your filing/submission.

Location of Books and Records: Provide the location of any required books and records maintained by the municipal advisory firm.

Foreign Financial Regulatory Authorities: Disclose any registrations with a foreign financial regulatory authority.

Business Affiliates of the Applicant: Disclose any affiliations with a domestic or foreign business entity.

Note: Complete all required fields including those that are conditionally required (fields that become required based on your response to a question).

Based on your affirmative response to a question in each section of the Identifying Information screen, additional applicable fields or required sections of Schedule D are displayed. For example, Item 1D(2) – Other Registrations (Figure 8-146) shows how additional required fields are displayed upon selecting 'Investment Adviser' and 'Registered in US State or Other US Jurisdiction' options. If the applicant is a State Registered Investment Adviser, you must select each U.S. jurisdiction under which the applicant is registered.

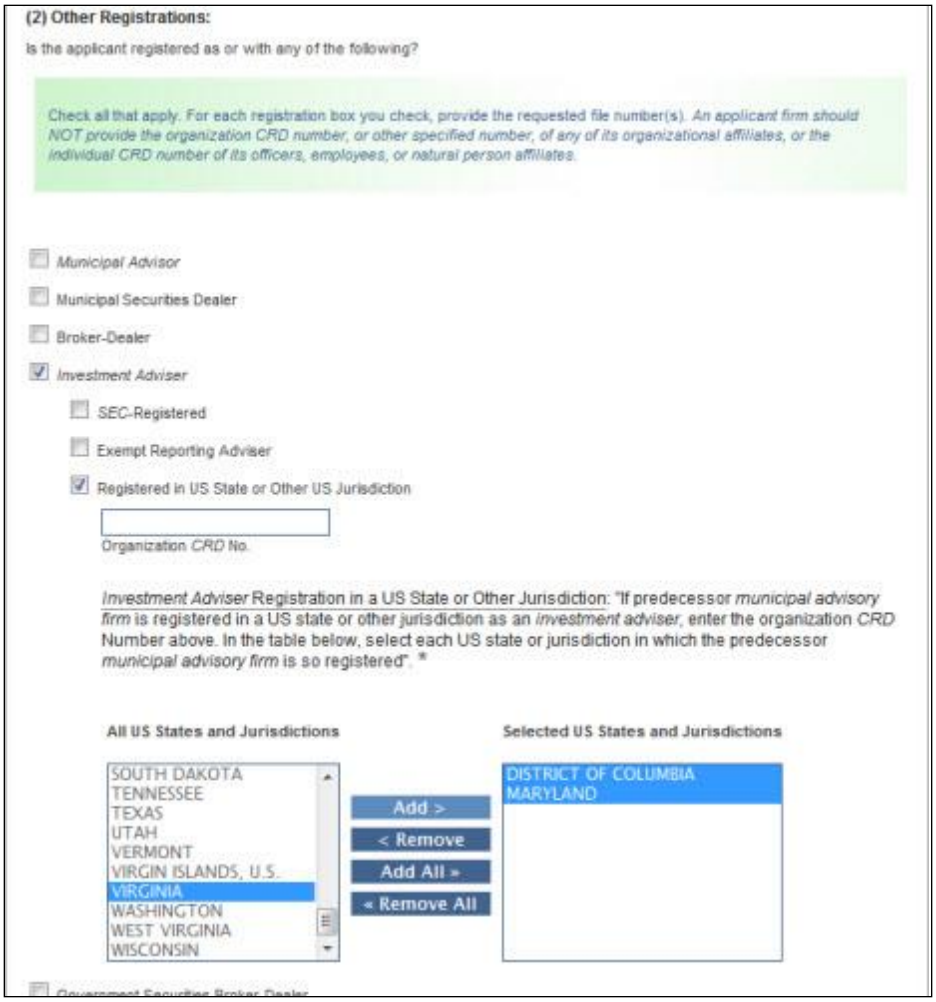


Figure 8-146: Item 1D(2) – Other Registrations

Adding or Removing a Jurisdiction

1. To add a U.S. jurisdiction, select an option from the All US States and Jurisdictions list box.
   a. Click the [Add] button. To add all the states, click the [Add All] button.
2. To remove a jurisdiction, select an option from the Selected US States and Jurisdictions list box.
   a. Click the [Remove] button. To remove all selected states, click the [Remove All] button.

   Note: To select more than one option at a time in the list box, click on the first option, hold the [Ctrl] key on your keyboard, and click on additional options.

Item 2: Form of Organization

The Form of Organization screen has five sections (A to E) that allow you to enter details of the type of organization.

A. **Applicant's Form of Organization**: Select the applicant's form of organization. (If the "Corporation" radio button is disabled, you have identified yourself as a Sole Proprietor in Item 1A(2).)

Month of Applicant's Annual Fiscal Year End: Specify the month of applicant's fiscal year-end. For Sole Proprietors (selected "Yes" in Item 1A(2)), only "December" may be selected.

State, Other US Jurisdiction, or Foreign Jurisdiction Under Which Applicant is Organized: Select the state or jurisdiction under which the applicant is organized. The state or jurisdiction you select is dependent on the selection made in Item 2A (applicant's form of organization).

Date of Organization: Specify the date on which the applicant was formed.

Public Reporting Company: Disclose whether the applicant is a public reporting company. If "Yes" is selected, Item 2E(2) fields are pre-populated (with the applicant's Filer CIK and the Company Name maintained in EDGAR) and non-editable. For Sole Proprietors (selected "Yes" in Item 1A(2)), "Yes" option is disabled.

Item 3: Successions

The Successions screen has one section (A) that allows you to indicate whether the applicant is succeeding to the business of a registered municipal advisory firm. Based on an affirmative response to Item 3A, an additional section (B) is displayed.

Note: For amendments and annual filings, Item 3 is not pre-populated. If a succession entry was reported in an earlier filing, then you do not need to report it again.

A. Is the applicant, at the time of this filing, succeeding to the business of a registered municipal advisor?: Disclose whether the applicant is acquiring a registered municipal advisory firm. If "Yes" is selected, provide a date (cannot be a future date) in the Date of Succession field; and complete Item 3B.

Complete Section 3 of Schedule D: Provide details of the acquired registered municipal advisory firm such as the name and registration information.

- Click the [New Succession Entry] button in Section B. The "Successions" modal window is displayed, where you must enter the name and registration information of the acquired municipal advisory firm.
- Click the [Close] button to save and close the modal window, and continue filing.

Note: Once the successor (the applicant) is registered as a municipal advisory firm, a Form MA-W must be filed to withdraw registration of the acquired municipal advisory firm. For specific details on "Succession by Application" or "Succession by Amendment", refer to "Specific Instructions for Certain Items in Form MA" on the Form MA Instructions screen (displayed upon clicking the Instructions tab on the navigation pane).

Item 4: Information About Applicant's Business

The Information About Applicant's Business screen has 12 sections (A-L) that allow you to disclose information related to the applicant's business, such as the number of employees, types of clients, types of compensation arrangements, etc. A response is required for each section in Item 4 on Form MA.

The 12 sections are divided into four categories, as listed below:

- Employees (A-E): Provide the total number of employees, except clerical workers. Disclose the number of those employees engaged in municipal advisory activities, those registered as representatives of a broker-dealer, and those who are investment adviser representatives. Identify firms and other persons who solicit clients on behalf of the applicant and employees that do business independently on the applicant's behalf as affiliates of the applicant.
- Clients (F-H): Provide the number and types of clients the applicant served in the most-recently completed fiscal year. In addition, disclose the number of municipal entities and obligated persons that were solicited by the applicant on behalf of a third-party in the most-recently completed fiscal year and identify the types of persons the applicant solicited.
- Compensation Arrangements (I-K): Identify the ways in which the applicant is compensated for its advice to or on behalf of municipal entities or obligated persons, and for its solicitation activities. Additionally, disclose whether the applicant receives compensation from anyone other than clients for municipal advisory activities.
- Applicant's Business Relating to Municipal Securities (L): Identify the activities the applicant is engaged in, such as providing advice concerning the issuance of municipal securities, the investment of the proceeds of municipal securities, the use of municipal derivatives, or solicitation of business from a municipal entity or obligated person on behalf of an unaffiliated person or firm.

Notes:

(1) If you are a newly-formed municipal advisor, responses to Items 4-I, J, and K shall be based on the types of compensation expected, and for Item 4L, on the types of municipal advisory activities you expect to engage in during the next year. For details, refer to "Specific Instructions for Certain Items in Form MA" on the Form MA Instructions screen (displayed upon clicking the Instructions tab on the navigation pane).

(2) For fields where you must list a number (for example: Number of Employees), enter a value greater than one, or if none, enter zero.

(3) Each field accepts up to a certain value. For example, a value up to 1000 can be entered for Item 4D.

(4) The value for the Total field in Item 4G(3) is automatically calculated based on the values entered for Items 4G(1) and 4G(2).

(5) Your response to a section (or question) in Item 4 may limit the options available for another section in Item 4. For example, if you select Item 4I(6) to indicate that the applicant engages only in

solicitation and does not serve clients, you will not be able to select Item 4J(6) to indicate that the applicant only serves clients.

Item 6: Financial Industry and Other Activities of Associated Persons

The Financial Industry and Other Activities of Associated Persons screen has two sections (A and B) that allow you to select other activities of each associated person of the municipal advisory firm and identify such associated persons.

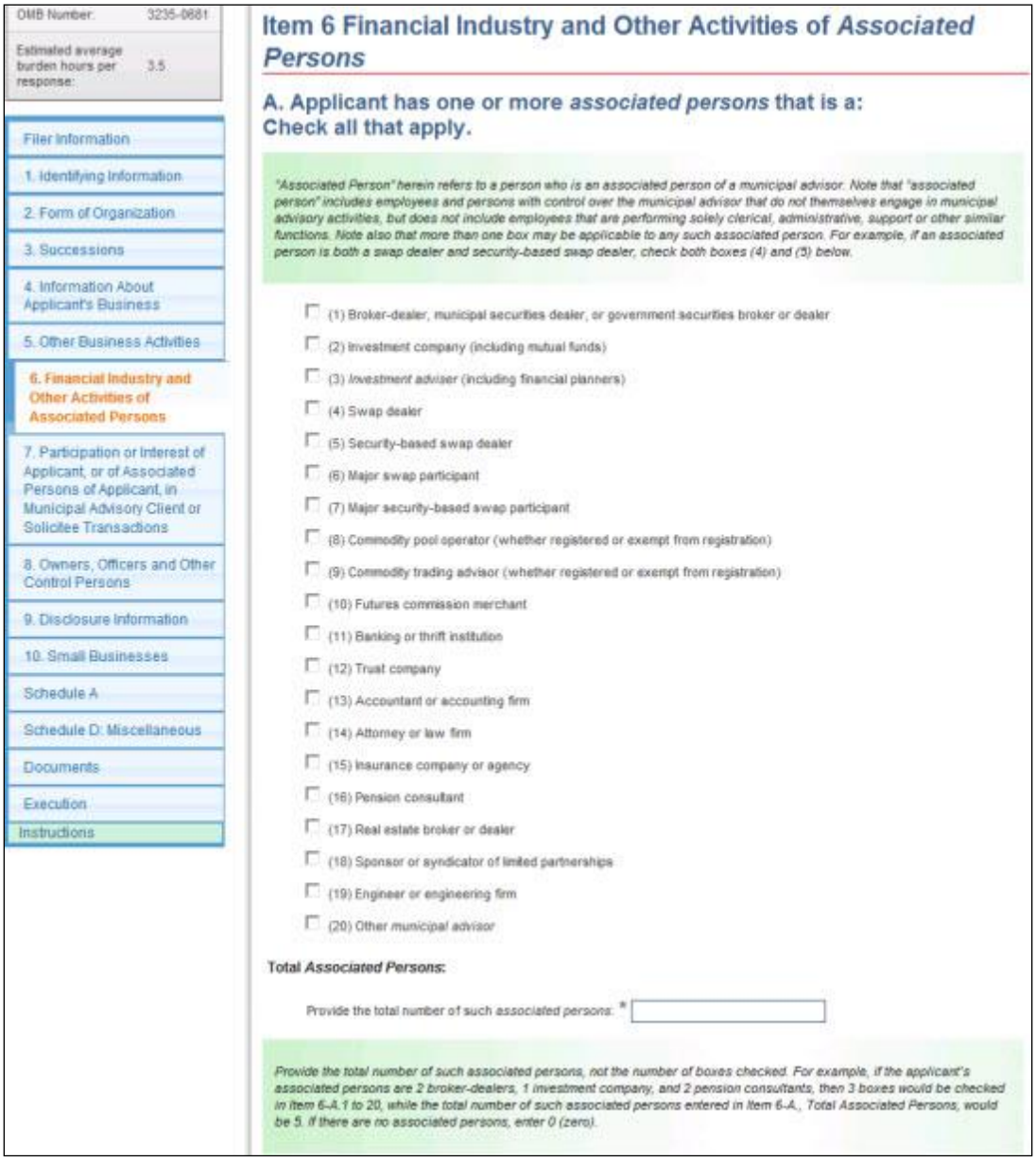


Figure 8-147: Item 6 Financial Industry and Other Activities of Associated Persons

A. **Applicant has one or more associated persons that is a:**

Identify the financial industry affiliations and activities of associated persons using the check boxes 1 to 20. The selection of these check boxes is optional.

Disclose the total number of applicant's associated persons in the Total Associated Persons field.

When the value entered in the Total Associated Persons field is:

- Zero: Section B is not displayed (Section 6 of Schedule D is not applicable).
- One: Section B is displayed, however Section 6 of Schedule D is optional to identify one associated person.
- Two or more: Section B is displayed and a separate Section 6 of Schedule D must be completed to identify each associated person.

Note: The municipal advisory firm must file Form MA-I for each associated person who engages in municipal advisory activities.

Applicant must list all such associated persons, including foreign associated persons, on Section 6 of Schedule D:

Identify each of the applicant's associated person, separately, using the [Add Associated Person] button.

The value entered in the Total Associated Persons field must match the total number of associated persons identified on Schedule D entries, as shown in Figure 8-148.

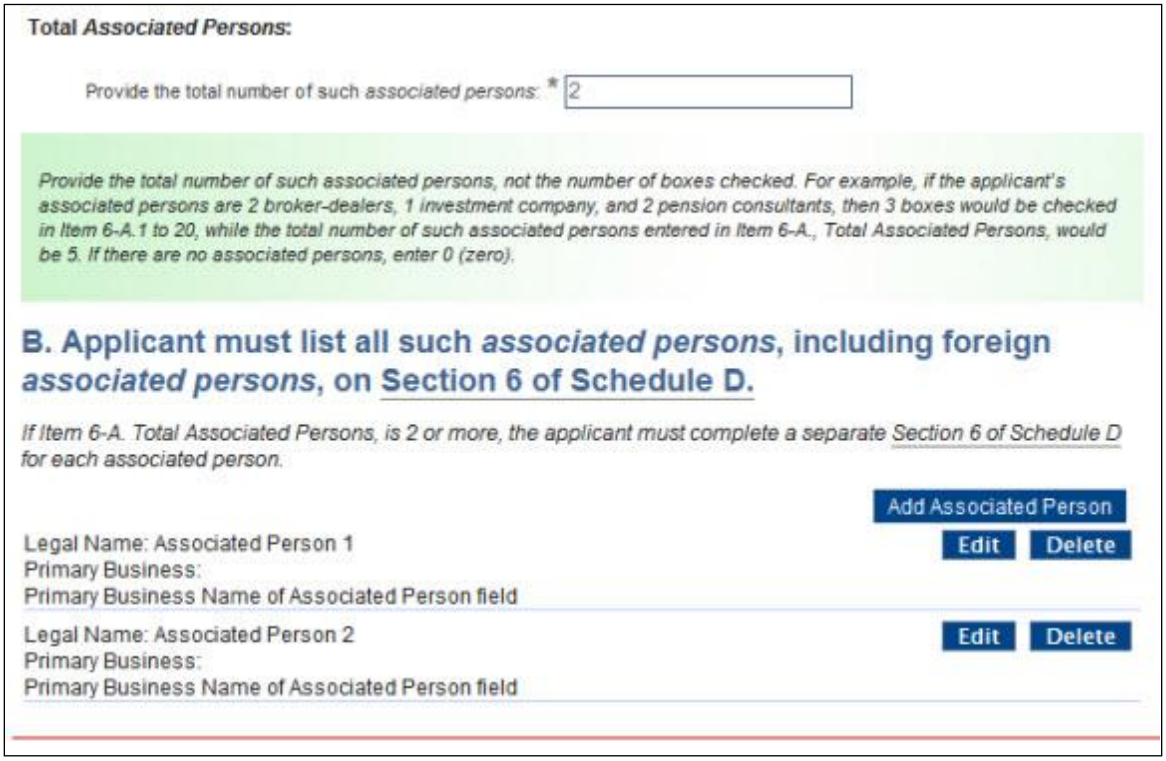


Figure 8-148: Item 6B - Associated Persons identified on Section 6 of Schedule D

Adding an Associated Person

1. Click the [Add Associated Person] button in Item 6B. The "Financial Industry and Other Activities of Associated Persons" modal window is displayed.
2. Enter the legal name and the primary business name of the associated person in the corresponding fields.
3. In Part A (Associated person is a), select all applicable financial industry affiliations and other activities of the associated person.
4. In Part B (Control Relationships and Foreign Relations), specify the control relationship of the applicant and the associated person and indicate whether the associated person is registered with a foreign regulatory authority.

   If you selected 'Yes' to indicate that the associated person is affiliated with a foreign regulatory authority, click the [Add Regulatory Authority] button. The "Foreign Registration" modal window is displayed where you must enter the name of the foreign regulatory authority and select the name of the country.

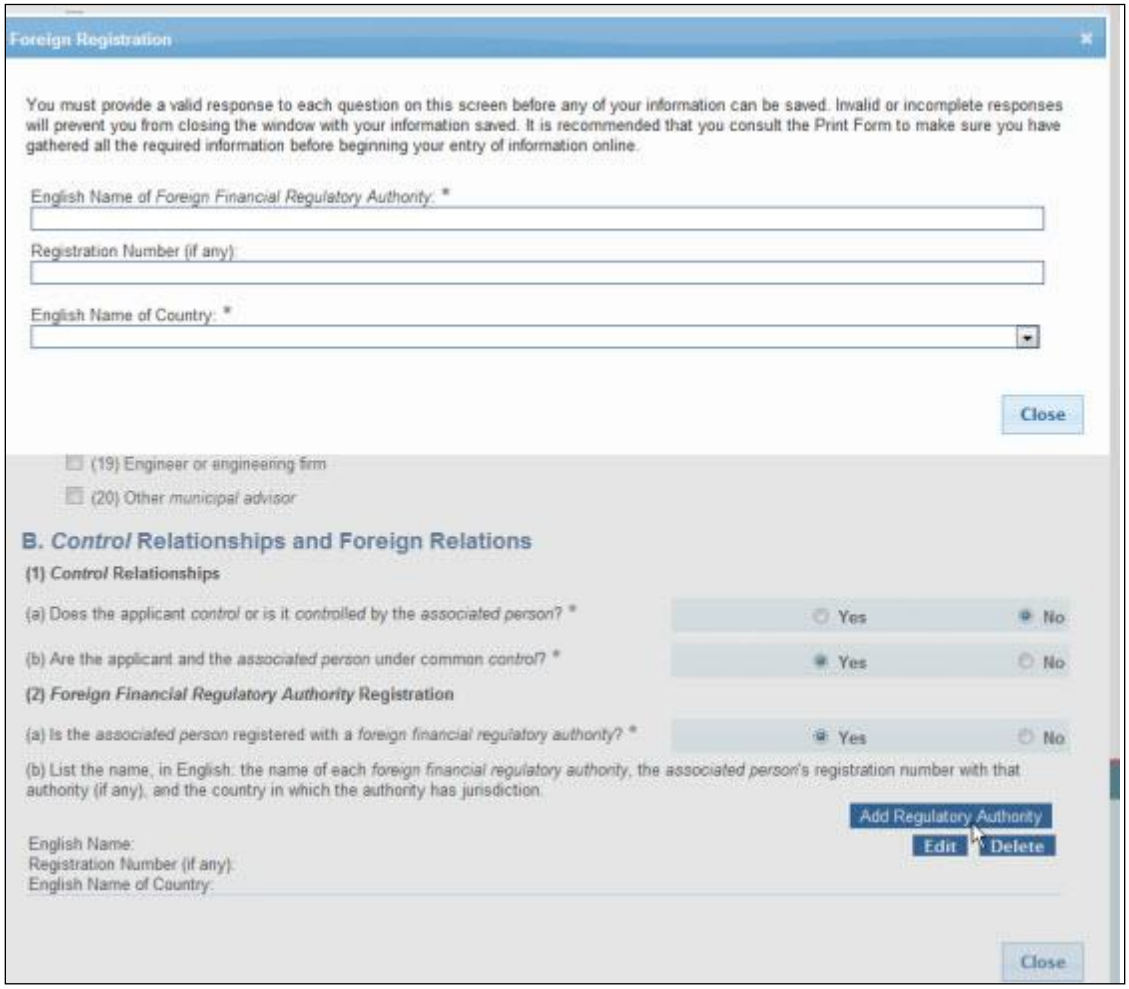


Figure 8-149: Item 6 - Section 6 of Schedule D, Part B - Foreign Registration

5. Click the [Close] button to save the information and close the modal window(s).

Form MA Schedules

Form MA contains supplemental Schedules A, B, C, and D. Schedules A, B, and C, are displayed on the left navigation pane, and Schedule D is displayed in a modal window within an Item.

All applicants filing an initial application must complete Schedule A, and if applicable, Schedule B. Complete Schedule C only when filing an annual or amended filing, as needed to amend Schedules A and/or B submitted in previous submissions. Complete the corresponding sections of Schedule D based on affirmative responses to questions in an Item.

Note: For an annual or amended filing, Schedules A and B are displayed on the left navigation pane, where you may view information submitted on a previous Form MA submission.

A comprehensive description and the location of each schedule is available in Table 8-4.

Table 8-4: Form MA Schedules and Description

Schedule	Description	Location
Schedule A	When submitting an initial application for Form MA, you are required to complete Schedule A. Use Schedule A to provide information on the direct owners and executive officers who are business entities or natural persons of the applicant.	Tab on left navigation pane
Schedule A	**Schedule A-1: Direct Owners of Applicant – Business Entities** You must click the [Add Direct Owner – Business Entities] button on the Schedule A: Direct Owners and Executive Officers of the Applicant screen to add details of the direct owners that are business entities.	Schedule A1(a)
Schedule A	**Schedule A-2: Direct Owners and Executive Officers of Applicant – Natural Persons** You must click the [Add Direct Owner or Executive Officer - Natural Person] button on the Schedule A: Direct Owners and Executive Officers of the Applicant screen to add details of the direct owners and executive officers who are natural persons.	Schedule A1(b)
Schedule B	When submitting an initial application, use Schedule B to provide information on the indirect owners who are business entities or natural persons of the applicant. You must select 'Yes' for "Does applicant have any indirect owners to be reported on Schedule B?" on Schedule A on the initial Form MA submission to provide information on the indirect owners of the applicant in Schedule B. For submissions form types MA-A and MA/A, the value for "Does applicant have any indirect owners to be reported on Schedule B?" on Schedule A is based on the information in Schedule B from the most recent MA, MA-A, or MA/A submission.	Tab on left navigation pane
Schedule B	**Schedule B-1: Indirect Owners of Applicant – Business Entities** You must click the [Add Indirect Owner - Business Entities] button on the Schedule B: Indirect Owners screen to add details of the indirect owners that are business entities.	Schedule B1(a)

Schedule	Description	Location
Schedule B	**Schedule B-2: Indirect Owners of Applicant – Natural Persons** You must click the [Add Indirect Owner - Natural Person] button on the Schedule B: Indirect Owners screen to add details of the indirect owners who are natural persons.	Schedule B1(b)
Schedule C	Use Schedule C, only when submitting an amended or annual filing, to amend information that was provided on Schedules A and/or B on a previous submission. Schedules A-1, A-2, B-1, and B-2 are available on the Schedule C: Amendments to Schedules A and B screen. Click the appropriate button for the Schedule you want to update.	Tab on left navigation pane
Schedule D - Miscellaneous	Use the text box on the Schedule D: Miscellaneous screen to provide additional information to an Item, Schedule, or DRP or to explain a response to any of the Items. There are different sections of Schedule D that become available based on affirmative responses to certain questions, and they are described below:	Tab on left navigation pane
Schedule D - Miscellaneous	**Section 1-B: Other Names under which Municipal Advisor-Related Business is Conducted** You must select 'Yes' for Additional Names in Item 1B(3)(a) on the Identifying Information screen to add additional names in Section 1-B.	Item 1B(3)(b)
Schedule D - Miscellaneous	**Section 1-D: Additional Registrations of the Applicant** You must select 'Yes' for Additional Registrations in Item 1D(3)(a) on the Identifying Information screen to add additional registrations in Section 1-D.	Item 1D(3)(b)
Schedule D - Miscellaneous	**Section 1-E: Additional Offices at which the Applicant's Municipal Advisor-Related Business is Conducted** You must select 'Yes' for Additional Offices in Item 1E(2)(a) on the Identifying Information screen to add additional offices in Section 1-E.	Item 1E(2)(b)
Schedule D - Miscellaneous	**Section 1-F: Additional Website Addresses** You must select 'Yes' for Does the applicant have any additional websites? in Item 1F(2) and specify the total number of additional websites in Item 1F(3) on the Identifying Information screen to add additional websites in Section 1-F. Note: The value entered in Item 1F(3) should match the total number of websites identified in Item 1F(4).	Item 1F(4)
Schedule D - Miscellaneous	**Section 1-I: Location of Books and Records** You must select 'Yes' in Item 1I(1) on the Identifying Information screen to add the location of books and records maintained in Section 1-I.	Item 1I(2)
Schedule D - Miscellaneous	**Section 1-J: Registration with Foreign Financial Regulatory Authorities** You must select 'Yes' in Item 1J(1) on the Identifying Information screen to add the foreign registration information of the applicant in Section 1-J.	Item 1J(2)

Schedule	Description	Location
Schedule D - Miscellaneous	**Section 1-K: Business Affiliates of the Applicant** You must select 'Yes' in Item 1K(1) on the Identifying Information screen to add the name and registration information of the domestic or foreign business affiliate in Section 1-K.	Item 1K(2)
Schedule D - Miscellaneous	**Section 3: Successions** You must select 'Yes' in Item 3A on the Successions screen to add details of the acquired municipal advisory firm in Section 3.	Item 3B
Schedule D - Miscellaneous	**Section 4-D: Firms and Other Persons that Solicit Municipal Advisor Clients on the Applicant's Behalf** You must add a value greater than zero in Item 4D on the Information About Applicant's Business screen to add details of the firms or other persons that solicit municipal advisor clients in Section 4-D.	Item 4D
Schedule D - Miscellaneous	**Section 4-E: Employees That Also Do Business Independently on the Applicant's Behalf as Affiliates of the Applicant** You must select 'Yes' for Item 4E(1) and specify the number of employees acting as affiliates of the applicant in Item 4E(2) on the Information About Applicant's Business screen to add details of such employees in Section 4-E.	Item 4E(3)
Schedule D - Miscellaneous	**Section 5-B: Description of Primary Business (for businesses not listed in Part A of Item 5)** You must select 'Yes' in Item 5B(1) and Item 5B(2) on the Other Business Activities screen to provide details of other business(es) of the applicant in Section 5-B.	Item 5B(3)
Schedule D - Miscellaneous	**Section 6: Financial Industry and Other Activities of Associated Persons** You must provide a value greater than one for Total Associated Persons in Item 6A to provide details of the associated persons of the municipal advisory firm in Section 6.	Item 6B
Schedule D - Miscellaneous	**Section 8-A: Control Persons** You must select 'Yes' in Item 8A(2) and click either the [Add Firm or Organization] or [Add Natural Person] button in Item 8A(3) on the Owners, Officers and Other Control Persons screen. Provide the details of the control person in Section 8-A(1) Control Persons - Firm or Section 8-A(2) Control Persons - Natural Person, as applicable.	Item 8A(3)
Schedule D - Miscellaneous	**Section 8-B: Public Reporting Company** You must select 'Yes' in Item 8B(1) on the Owners, Officers and Other Control Persons screen to identify the public reporting companies reported on Form MA or its variants in Section 8-B.	Item 8B(2)

The following Form MA Schedules with their primary screens are explained further.

- Section 1-B of Schedule D: Other Names under which Municipal Advisor-Related Business is Conducted
- Schedule A-2: Direct Owners and Executive Officers of Applicant - Natural Persons
- Schedule C: Amendments to Schedules A and B

Section 1-B of Schedule D of Form MA, shown in Figure 8-150, enables you to provide additional names of the municipal advisor-related business.

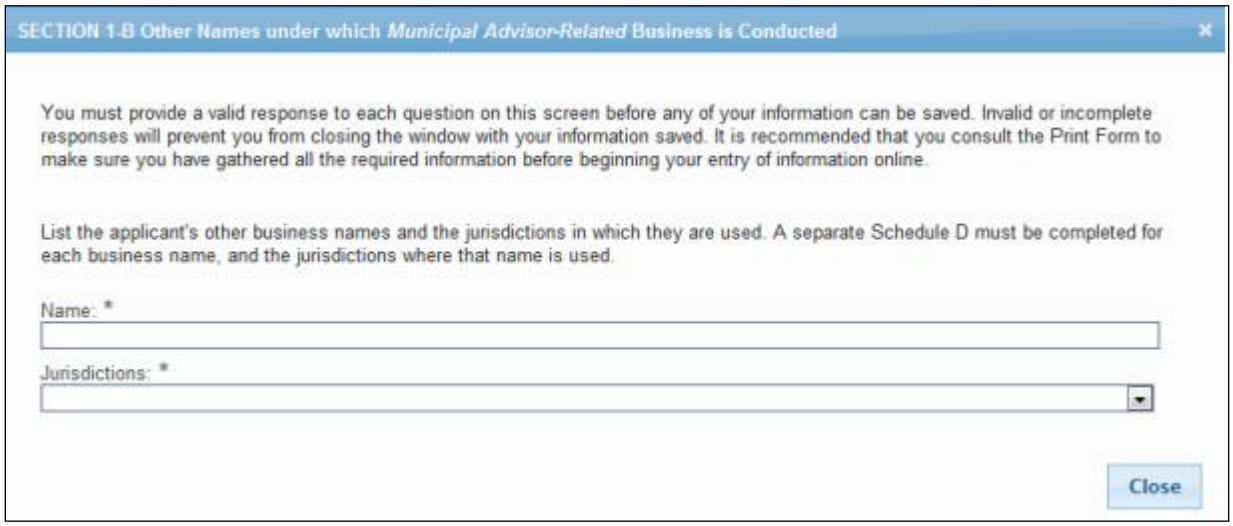


Figure 8-150: Other Names under which Municipal Advisor-Related Business is Conducted

Adding, Deleting, or Amending Additional Names

1. To add a new name, click the [Add Name] button, located under Item 1B(3)(b).
   a. In the corresponding modal window, enter the other name of the municipal advisor-related business in the Name field. Select the jurisdiction under which the business is registered from the drop-down list.
   b. Click the [Close] button to save and close the modal window. The name you added is displayed in Item 1B(3)(b), List of any additional names.
2. To update an existing entry, click the [Edit] button adjacent to the entry. In the corresponding modal window, make the correction and click the [Close] button to save and finish.
3. To delete an existing entry, click the [Delete] button adjacent to the entry. Click the [Yes] button when prompted for confirmation.

   Note: Clicking the [Delete] button only deletes the newly added entries (since the last submission).

Schedule A-2 of Form MA, shown in Figure 8-151, enables you to provide information on the Direct Owners and Executive Officers who are natural persons.

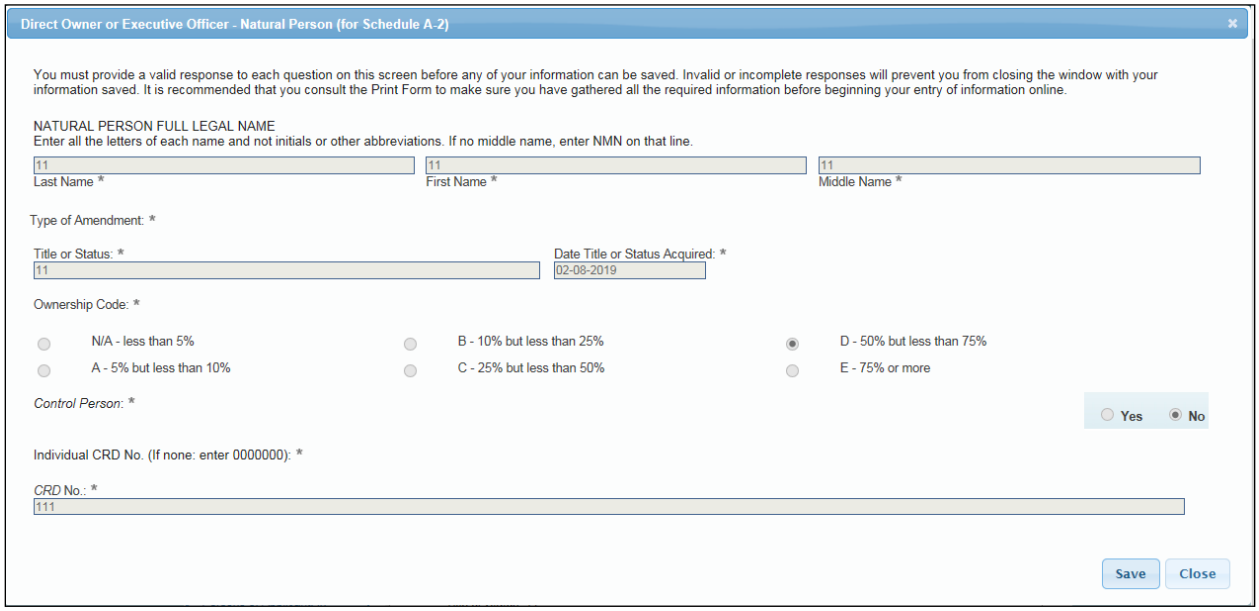


Figure 8-151: Direct Owner or Executive Officer – Natural Person

Adding or Deleting a Direct Owner who is a Natural Person

1. Click the [Add Direct Owner or Executive Officer - Natural Person] button to identify a direct owner or an executive officer who is a natural person. The "Direct Owner or Executive Officer - Natural Person (for Schedule A-2)" modal window is displayed.
   a. Enter the name, title or status, date when title or status was acquired, and other relevant information of the direct owner in the fields displayed.
   b. Select an appropriate Ownership Code for the direct owner and indicate whether the identified direct owner is a control person.
   c. Click the [Save] button to save and close the modal window. The entry added is displayed in Section 1 of Schedule A. Or,
   d. Click the [Close] button to close the modal window.
2. Click the [Delete] button, adjacent to an entry, to delete an entry prior to submission. Click the [Yes] button when prompted for confirmation.

Note: For annual or amended filings, Schedules A and B are read-only. To update an existing entry, use Schedule C on an annual or amended filing.

Schedule C of an amended filing (Figure 8-152) or an annual filing enables you to add a new direct or indirect owner, and amend information provided on Schedule A (Direct Owners) and/or Schedule B (Indirect Owners) on a previous Form MA submission.

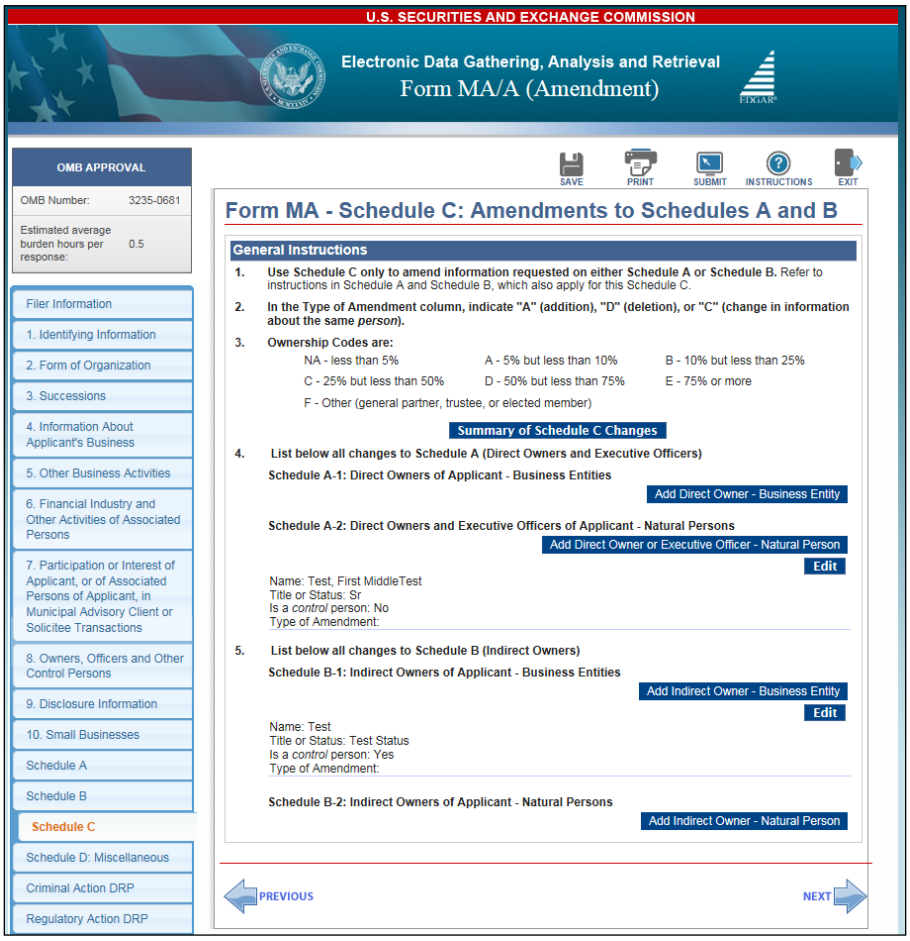


Figure 8-152: Schedule C: Amendments to Schedules A and B

Schedules A and B with any entries added on a previous Form MA submission are listed on the Schedule C: Amendments to Schedules A and B screen.

- Click the [Summary of Schedule C Changes] button to see a summary of changes to Schedule A and B entries.
- Click the [Edit] button, adjacent to an entry, to update an existing entry.
- Click the [Add Direct Owner - Business Entity] button to add a direct owner that is a business entity.
- Click the [Add Direct Owner or Executive Officer - Natural Person] button to add a direct owner or executive officer who is a natural person.
- Click the [Add Indirect Owner - Business Entity] button to add an indirect owner that is a business entity.
- Click the [Add Indirect Owner - Natural Person] button to add an indirect owner who is a natural person.

Form MA Disclosure Reporting Pages

Form MA and its variants include three types of Disclosure Reporting Pages (DRPs). The DRPs can either be an initial or amended response (to report a change to any of the information provided on a previously reported disclosure event).

Note: Any supporting documents must be provided using the Documents tab on the left navigation pane. For details on how to attach a document, refer to Section 8.2.16.4, "Municipal Advisor Documents."

Affirmative responses to any of the questions in Item 9 will add the corresponding disclosure tab on the left navigation pane. Figure 8-153: Item 9 Disclosure Information shows how your response to question C(1) in Item 9 adds the Regulatory Action DRP tab on the left navigation pane.

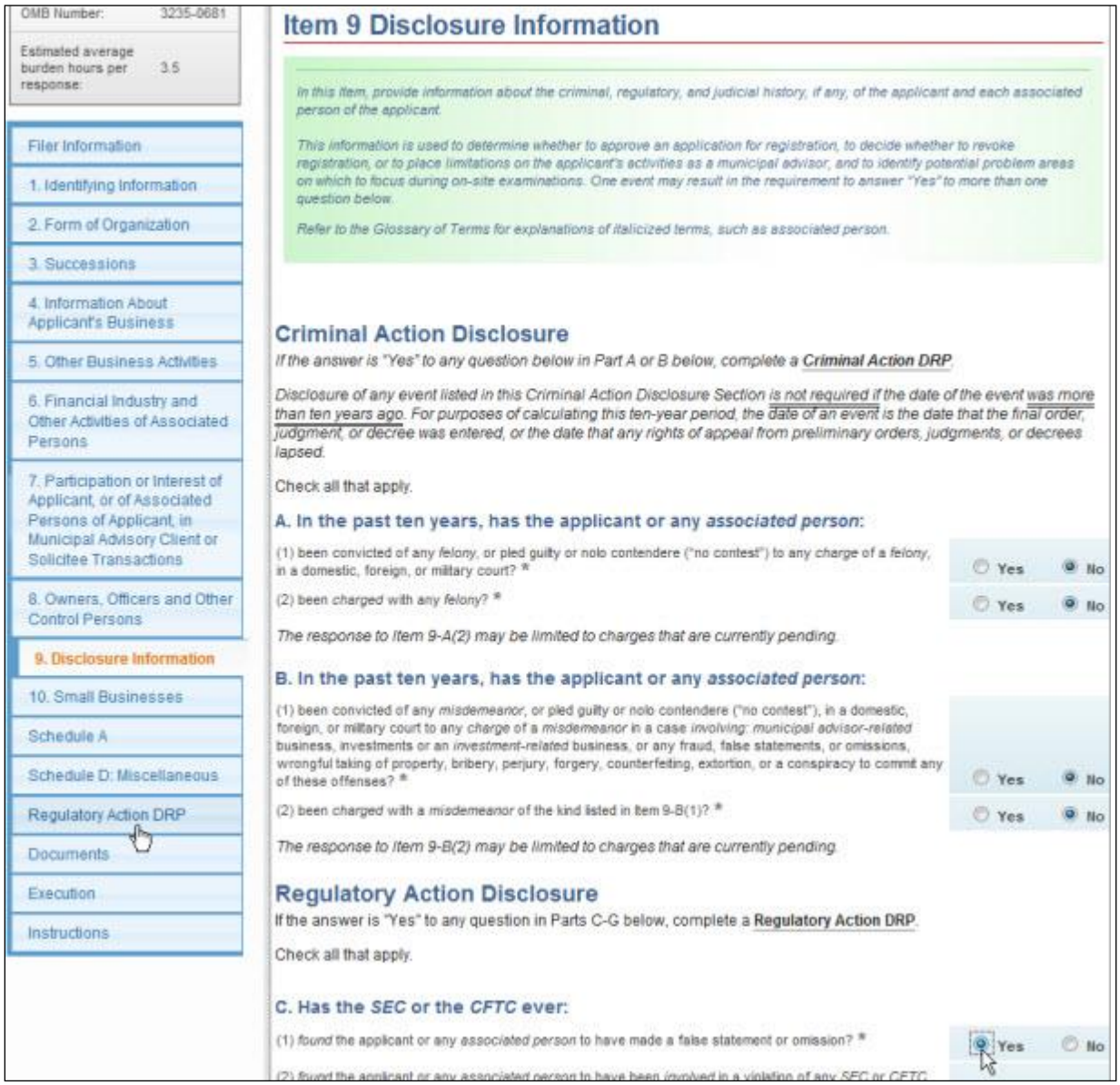


Figure 8-153: Item 9 Disclosure Information

The three types of DRPs on Form MA and its variants are listed below:

- **Criminal Action DRP**: Use this DRP to report details for affirmative responses to questions in Items 9A and 9B of Form MA or its variants.
- **Regulatory Action DRP**: Use this DRP to report details for affirmative responses to questions in Items 9C, 9D, 9E, 9F, and 9G of Form MA or its variants.
- **Civil Judicial Action DRP**: Use this DRP to report details for affirmative responses to questions in Item 9H of Form MA or its variants.

Completing Disclosure Reporting Pages (DRPs) on Form MA

To report an event, click the appropriate disclosure tab on the left navigation pane. The corresponding disclosure reporting page is displayed. For example, clicking the Regulatory Action DRP tab displays the Regulatory Action Disclosure Reporting Page (MA) screen as shown in Figure 8-154. This screen enables you to add a regulatory action on the "Regulatory Action DRP" modal window (Figure 8-155) by clicking the [Add Regulatory DRP] button.

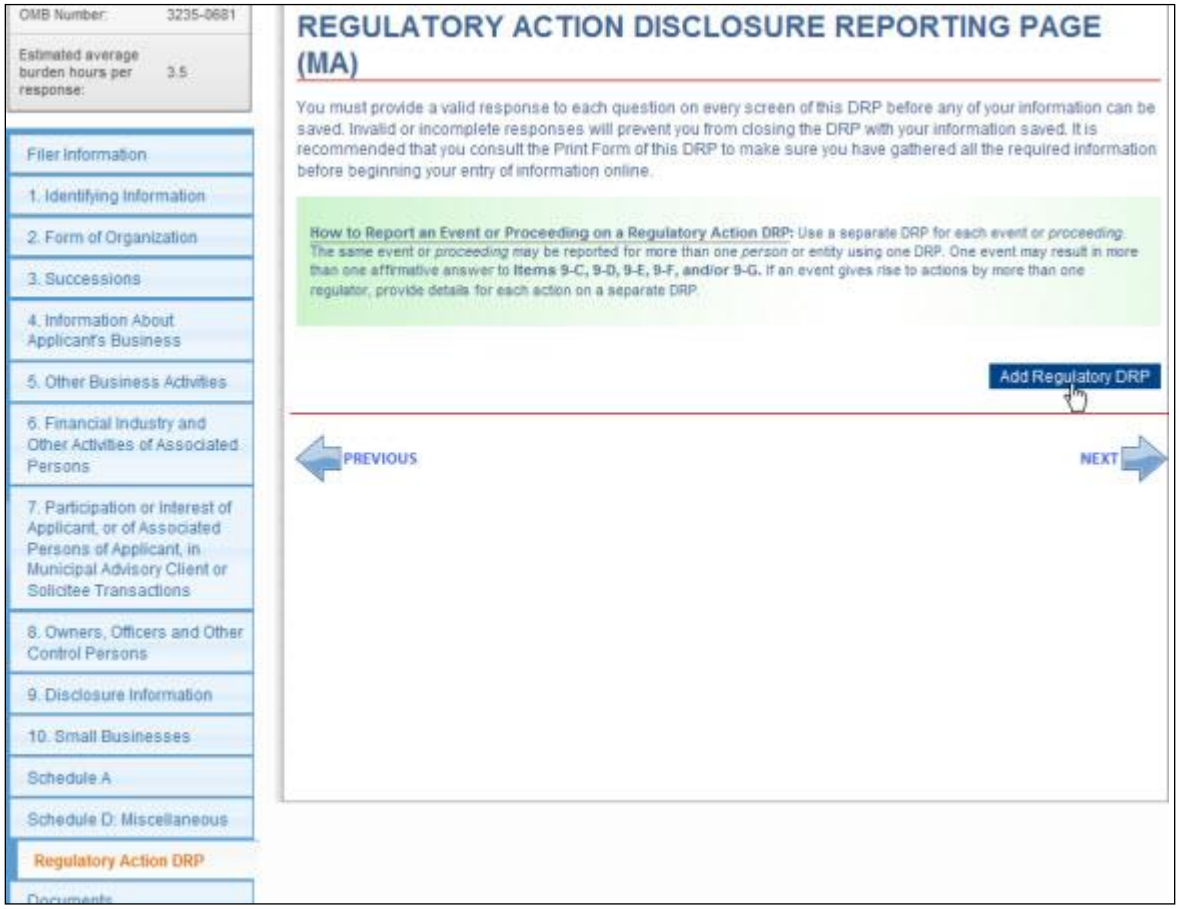


Figure 8-154: Form MA Regulatory Action Disclosure Reporting Page

Note: When filing an amended or annual filing, a new entry must be added to the DRP to report a new event/proceeding or a new case arising out of an existing event/proceeding that was reported earlier on Form MA. (Do not add the new case to an existing entry.)

The "Regulatory Action DRP" modal window is shown in Figure 8-155 and explained further.

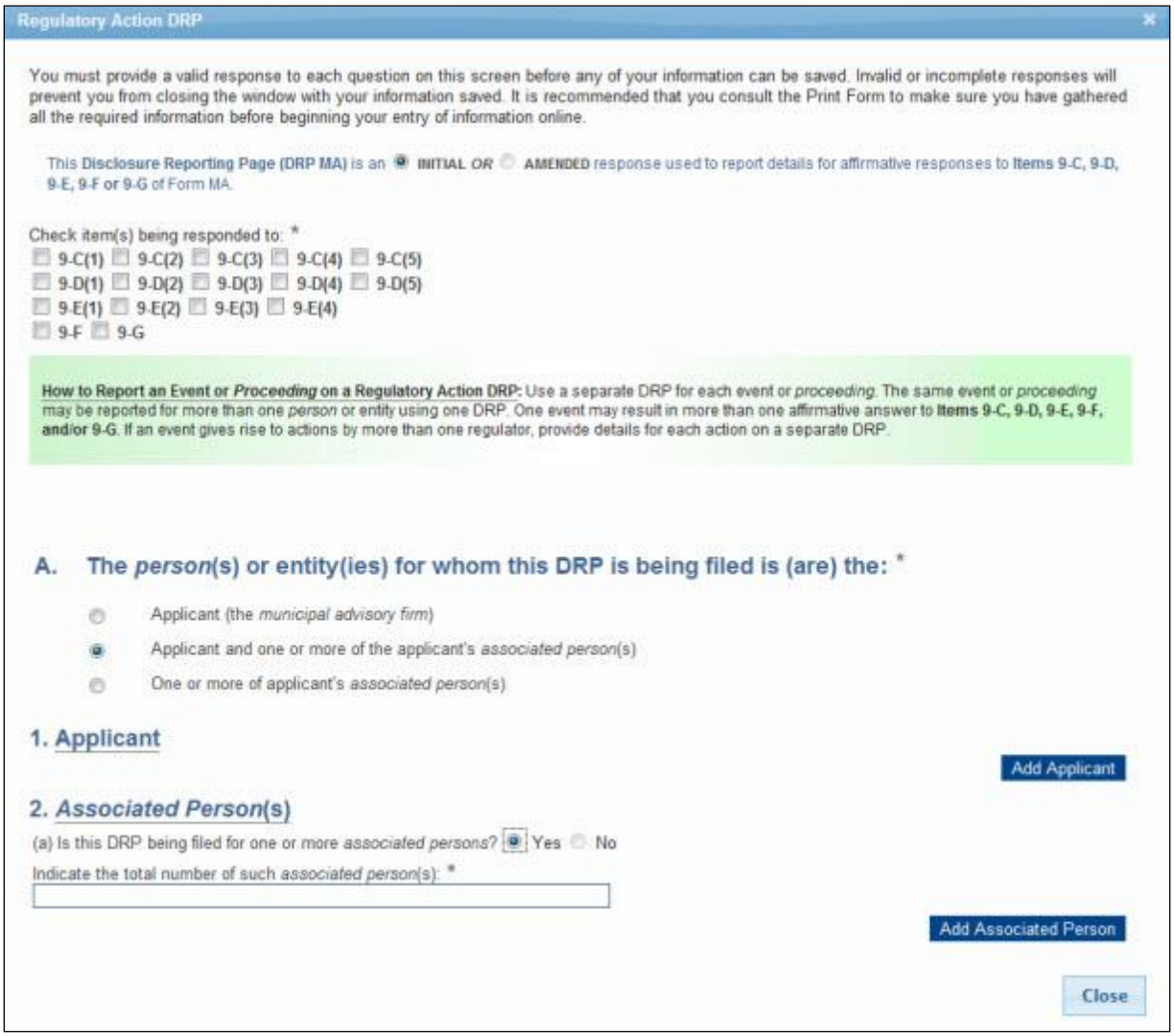


Figure 8-155: Form MA – Regulatory Action DRP modal window

This Disclosure Reporting Page (DRP MA) is an: "Initial" radio button is pre-populated, if a new event is being added to the DRP. Alternatively, the "Amended" radio button will be pre-populated if an event reported earlier (on Form MA or its variants) is being updated.

Check item(s) being responded to: Select the applicable check boxes to match the questions with affirmative responses in Item 9.

There are two parts to each DRP on Form MA, and they are to be completed as applicable. In Part 1 of the DRP, specify whom the DRP is being filed for and if applicable, provide the total number of associated persons, the type and identifying information of each associated person. Proceed further by specifying whether a DRP is on file elsewhere for the event being reported and if needed, complete Part 2 of the DRP.

A. **The person(s) or entity(ies) for whom this DRP is being filed is (are) the**: Based on the selection, a section for Applicant and/or Associated Person(s) is displayed.

1. **Applicant**: Follow the steps below to provide information about the applicant's disciplinary event on the "Applicant" modal window.
   a. Click the [Add Applicant] button on the "Regulatory Action DRP" modal window to report the event being filed for the applicant. The "Applicant" modal window is displayed (Figure 8-156) where you must complete Part 2, if applicable.

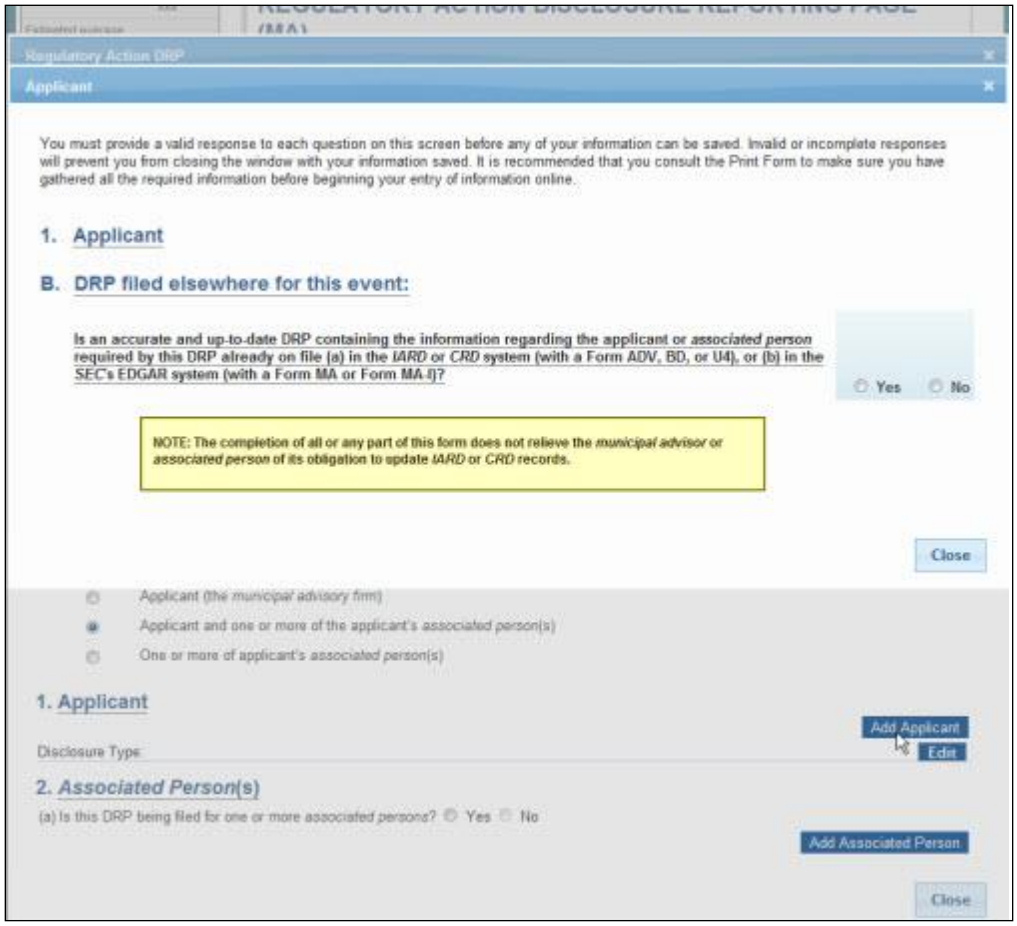


Figure 8-156: Form MA – Regulatory Action DRP – Applicant modal window

DRP or Other Disclosure Filed Elsewhere for this Event: Based on the selection, provide the details of a previously submitted filing or the details of the event in Part 2 of the DRP.

   a. Click the "Yes" radio button if the event being reported has already been filed elsewhere on a form such as Form BD, or U4, Form MA, or Form MA-I. Subsequently, provide details of that filing, such as the name on registration.
   b. Click the "No" radio button if the event being reported has not been filed elsewhere on another form. Regulatory Action DRP Part 2 is displayed where you must provide the details of the event or proceeding being reported.
   c. Click the [Close] button on the "Applicant" modal window to save the information and proceed further. The event added for the applicant is displayed under the Applicant section on the "Regulatory Action DRP" modal window.

d. Click the [Close] button on the "Regulatory Action DRP" modal window if all required information has been provided for the reported event. The DRP added is displayed on the Regulatory Action Disclosure Reporting Page (MA) screen.

2. **Associated Person(s)**: Follow the steps below to provide information about the associated person's disciplinary event on the "Associated Person" modal window.

   a. Click the "Yes" radio button for (a) Is this DRP being filed for one or more associated persons field and enter the total number of associated persons involved with the event being reported in the Indicate the total number of such associated person(s) field.

   b. Click the [Add Associated Person] button on the "Regulatory Action DRP" modal window to identify the associated person involved in the event being reported and their details. If there is more than one associated person involved with the same event, identify each associated person separately. In the corresponding "Associated Person" modal window, provide identifying information and registration information of the associated person, and if applicable, complete Regulatory Action DRP Part 2.

Figure 8-157: Form MA/A - Regulatory Action DRP - Applicant modal window shows a Regulatory Action DRP being amended.

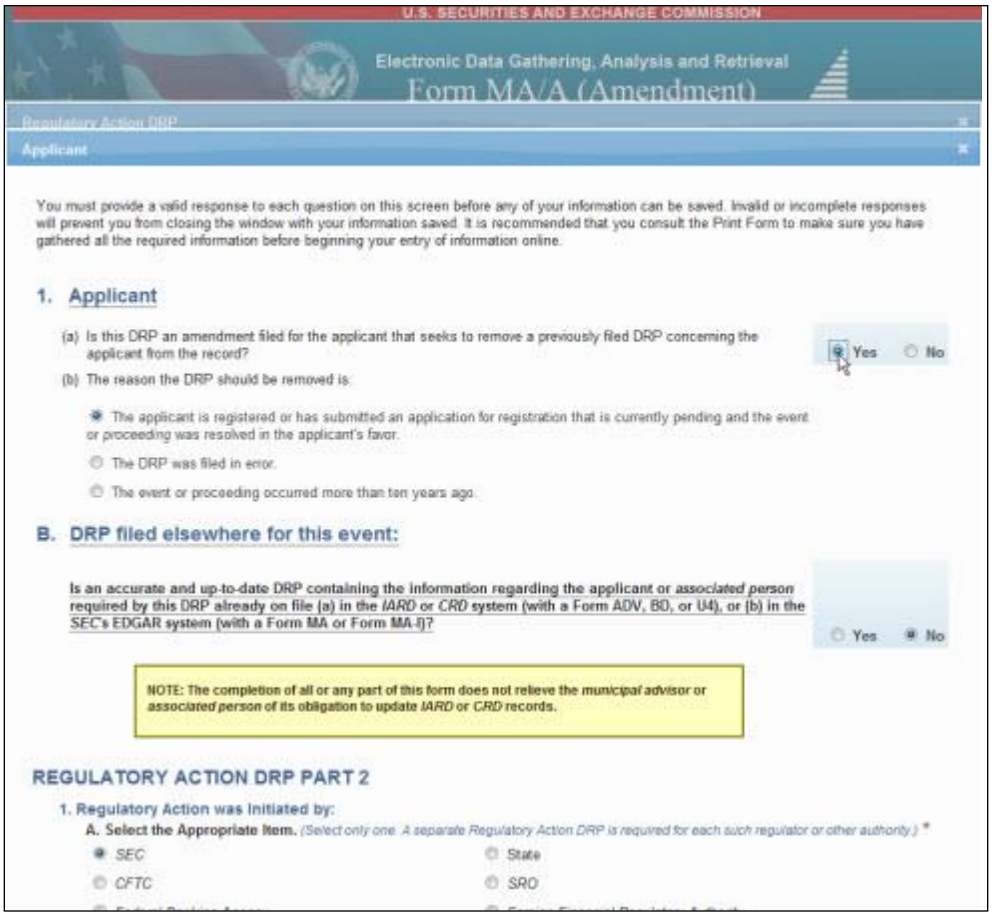


Figure 8-157: Form MA/A – Regulatory Action DRP – Applicant modal window

8.2.16.2 Form MA-I: Information Regarding Natural Persons Who Engage in Municipal Advisory Activities

Form MA-I must be filed by the municipal advisory firm for each associated person of the firm who engages in municipal advisory activities. A sole-proprietor must file both Form MA and MA-I when applying for registration to become a municipal advisor. The form contains seven Items and seven Disclosure Reporting Pages. You must complete all applicable Items, all applicable Disclosure Reporting Pages (DRPs), and attach any required documents when submitting Form MA-I or its variants. These Items and DRPs are explained further in this section

Form MA-I Items

Item 1: Identifying Information: Provides information about the associated person of the firm who engages in municipal advisory activities or the sole proprietor. This item is explained further below.

Item 2: Other Names: Discloses any other names (besides the full legal name provided in Item 1) the individual uses or has ever used since the age of 18, including nicknames, aliases, and names used before or after marriage.

Item 3: Residential History: Provides, in reverse chronological order, all the addresses at which the individual has resided for the past five years, without leaving a gap greater than three months between addresses.

Item 4: Employment History: Provides, in reverse chronological order, the complete employment history and status of the individual, such as full-time and part-time employment, self-employment, military service, homemaking, unemployed, full-time education, extended travel, or other similar statuses, for the past 10 years, without leaving a gap greater than three months between entries.

Item 5: Other Business: Provides details about any other business the individual is currently engaged in as a proprietor, partner, officer, director, employee, trustee, agent, or otherwise.

Item 6: Disclosure Information: Discloses selected portions of the disciplinary history and financial history of the individual. Based on affirmative responses to certain Item 6 questions, a corresponding DRP (displayed as one of the following tabs on the left navigation pane: Criminal Action DRP, Regulatory Action DRP, Investigation DRP, Civil Judicial Action DRP, Customer Complaint/Arbitration/Civil Litigation DRP, Termination DRP, or Judgment/Lien DRP) must be completed.

Item 7: Signature: Certifies that any information and statements made in the Form MA-I, including exhibits and any other information submitted, are true and correct for the municipal advisory firm and its signatory and for the sole proprietor.

Note: Items 3 and 4 have a function that will allow filers to sort the provided entries in reverse chronological order.

Item 1: Identifying Information

The Identifying Information screen has two sections (A and B), which allow you to enter identifying details of the individual (applicant as a sole proprietor or the associated person of the

municipal advisory firm); the number of municipal advisory firms with which the individual is employed and registration information of such firms; and the individual's office locations. Form MA-I, Item 1 Identifying Information is shown in Figure 8-158.

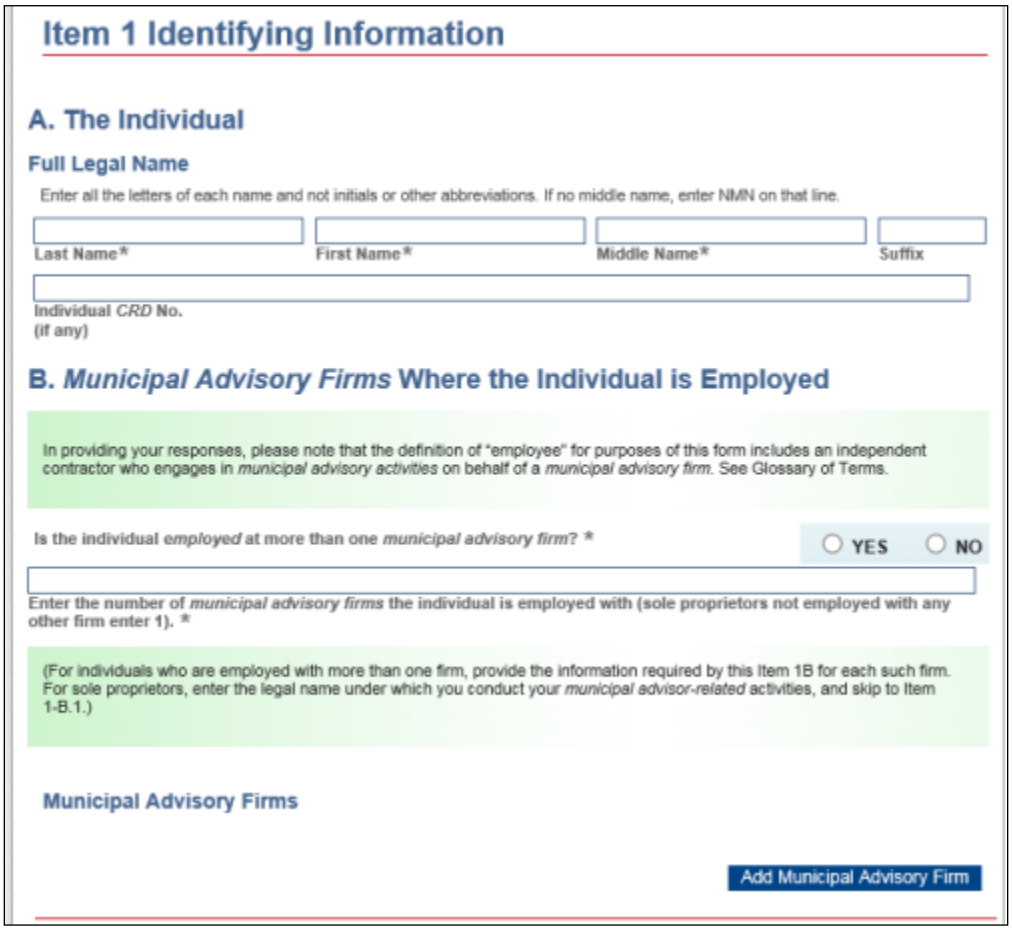


Figure 8-158: Item 1: Identifying Information

A. **The Individual**: Enter the full legal name into the corresponding field.

B. **Municipal Advisory Firms Where the Individual is Employed**: Provide the number of municipal advisory firms with which the individual is employed and subsequently, provide details of each such firm using the [Add Municipal Advisory Firm] button on the "Advisory Firm" modal window.

Adding Municipal Advisory Firm Information

1. Click the [Add Municipal Advisory Firm] button in Item 1B to add information about the individual's municipal advisory firm. The "Advisory Firm" modal window is displayed.

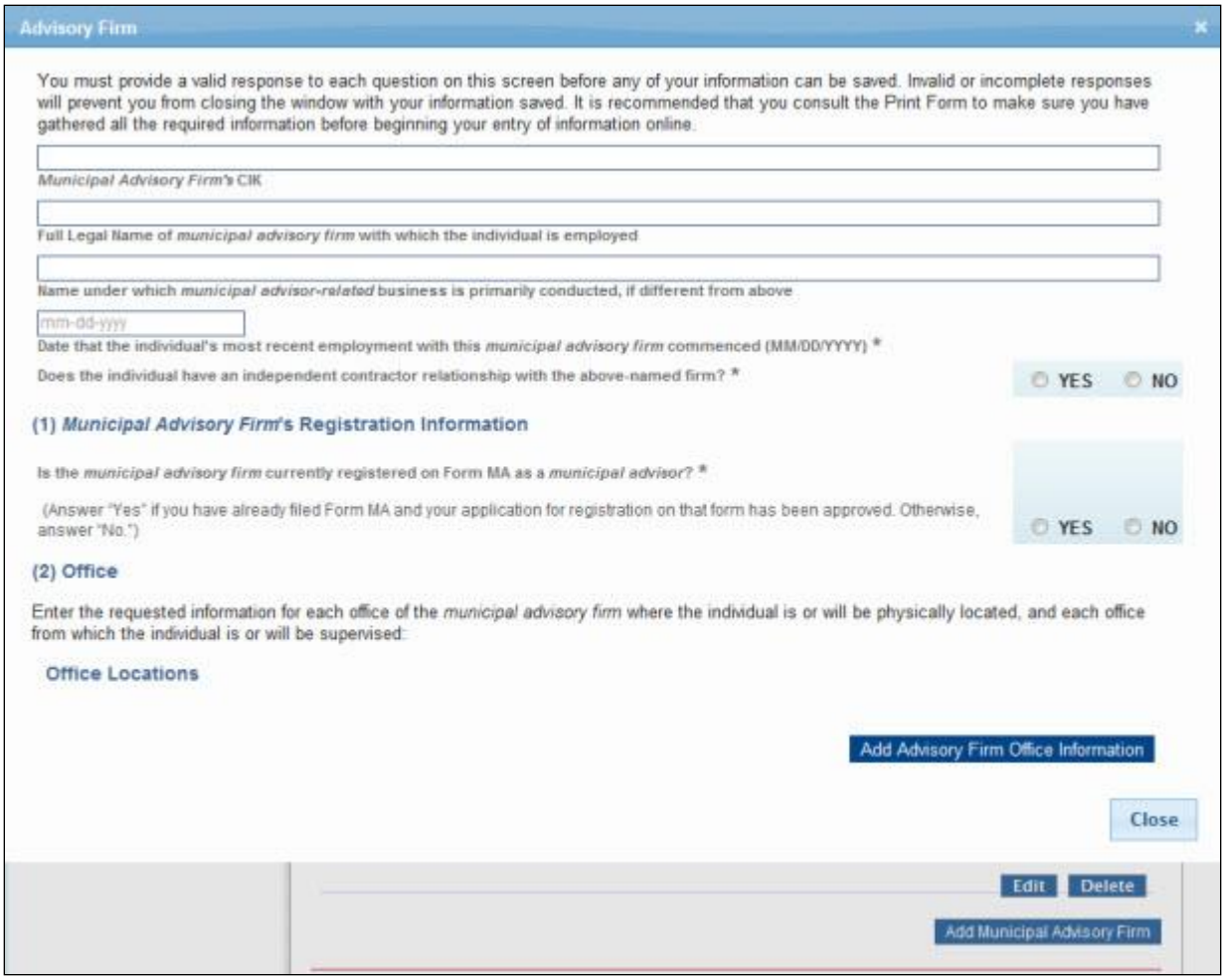


Figure 8-159: Item 1B: Advisory Firm modal window

2. Enter the name of the firm in the Full Legal Name of municipal advisory firm with which the individual is employed field. If the CIK of the firm is provided in the Municipal Advisory Firm's CIK field, then the name field is pre-populated with company information maintained in EDGAR for the firm's CIK, and the name field becomes non-editable.
3. Enter the individual's start date at this firm in the Date that the individual's most recent employment with this municipal advisory firm commenced (MM/DD/YYYY) field. (A future date is not allowed for this field.)
4. Specify whether the individual has an independent contractor relationship with this firm.
5. In Item 1B(1), indicate whether this firm is registered as a municipal advisor on Form MA.
   a. If the firm is registered (selected the "Yes" radio button), then provide the SEC file number for the approved Form MA in the corresponding field.
   b. If the firm has filed a Form MA application that is pending approval (selected the "No" radio button), then provide the Form MA filing date in the corresponding

field. (The EDGAR CIK No. field is pre-populated with the CIK entered in the Municipal Advisory Firm's CIK field.)

c. If the firm has not yet filed a Form MA application (selected the "No" radio button), then provide an explanation in the corresponding text field.

Adding Office Locations

1. Click the [Add Advisory Firm Office Information] button on the "Advisory Firm" modal window in Item 1B(2). The "Office Address" modal window is displayed. This screen allows you to add the office location(s) where the individual is physically located at and supervised from.

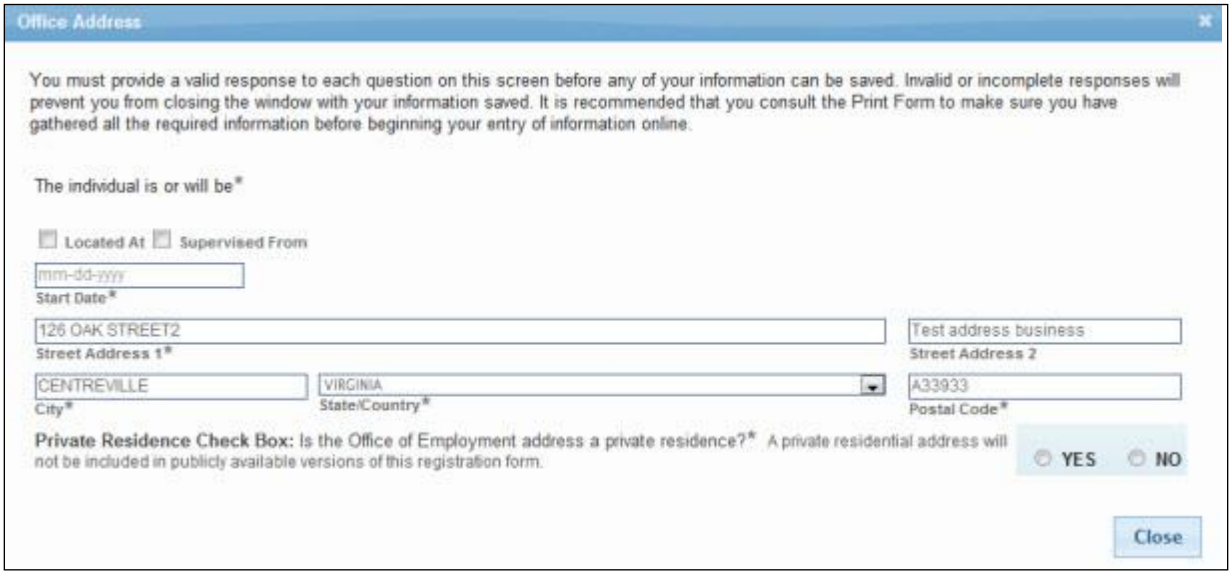


Figure 8-160: Form MA-I – Advisory Firm – Office Address modal window

2. Specify whether the address is where the firm is located and/or where the individual is supervised from. If the CIK of the firm is provided in the Municipal Advisory Firm's CIK field on the "Advisory Firm" modal window, then the address fields are pre-populated with information maintained in EDGAR for the CIK entered. However, you may update the address fields for this filing, as needed.
   a. Enter the Start Date for the address. A date prior to the start date provided in Item 1B for Date that the individual's most recent employment with this municipal advisory firm commenced (MM/DD/YYYY) field or a future date is not allowed.
   b. Click the [Close] button to save and finish adding the location.
3. Click the [Close] button on the "Advisory Firm" modal window to save and finish adding information for the municipal advisory firm. The name of the added municipal advisory firm is displayed in Item 1B.

Form MA-I Disclosure Reporting Pages

Form MA-I and its variants include seven types of Disclosure Reporting Pages (DRPs). The DRPs can either be an initial response or an amendment to report a change in status to a previously reported disclosure event. Affirmative responses to any of the questions in Items 6A through 6J, and 6M will add a corresponding disclosure tab on the left navigation pane.

The seven types of DRPs on Form MA-I are listed below:

- Criminal Action DRP: Use this DRP to report details for affirmative responses to questions in Items 6A and 6B of Form MA-I or its variants.
- Regulatory Action DRP: Use this DRP to report details for affirmative responses to question(s) in Items 6C, 6D, 6E, 6F, and 6G(1) of Form MA-I or its variants.
- Investigation DRP: Use this DRP to report details for an affirmative response to Item 6G(2) of Form MA-I or its variants.
- Civil Judicial Action DRP: Use this DRP to report details for affirmative responses to questions in Item 6H of Form MA-I or its variants.
- Customer Complaint/Arbitration/ Civil Litigation DRP: Use this DRP to report details for affirmative responses to questions in Item 6I of Form MA-I or its variants.
- Termination DRP: Use this DRP to report details for affirmative responses to questions in Item 6J of Form MA-I or its variants.
- Judgment/Lien DRP: Use this DRP to report details for an affirmative response to Item 6M of Form MA-I or its variants.

Note: A separate DRP needs to be filed for each event or proceeding, and for separate cases arising out of the same event. You must report each event separately for the applicant as a sole proprietor and/or each associated person, as applicable.

Completing Disclosure Reporting Pages (DRPs) on Form MA-I

There are two parts to each DRP on Form MA-I or its variants, and they are to be completed as applicable. The Criminal Action Disclosure Reporting Page (MA-I) screen (Figure 8-161) allows you to report an event or proceeding on a Criminal Action.

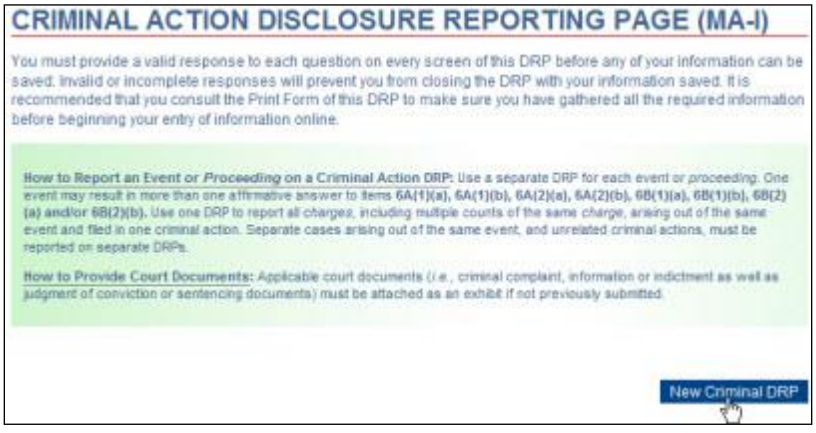


Figure 8-161: Criminal Action Disclosure Reporting Page (MA-I) Screen

For each DRP, complete the preliminary steps given below for a Criminal Action DRP.

1. Click the [New Criminal DRP] button on the Criminal Action Disclosure Reporting Page (MA-I) screen. The "Criminal DRP" modal window is displayed.
2. Select the appropriate check box(es) that corresponds to the question(s) you responded to in Item 6.

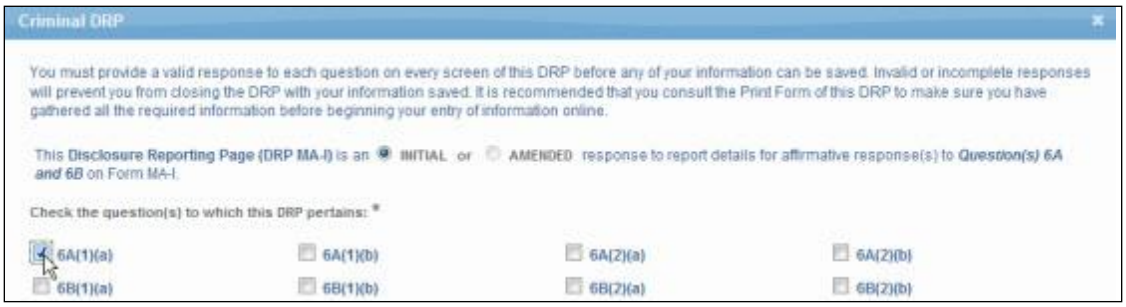


Figure 8-162: Criminal DRP modal window – Part 1

3. Specify whether a DRP for this event has been previously submitted to the SEC on any other forms.
   a. If yes, select the form where this DRP was reported, and provide details of the existing filing in the corresponding fields.
   b. Click the [Close] button to save the information and close the modal window.

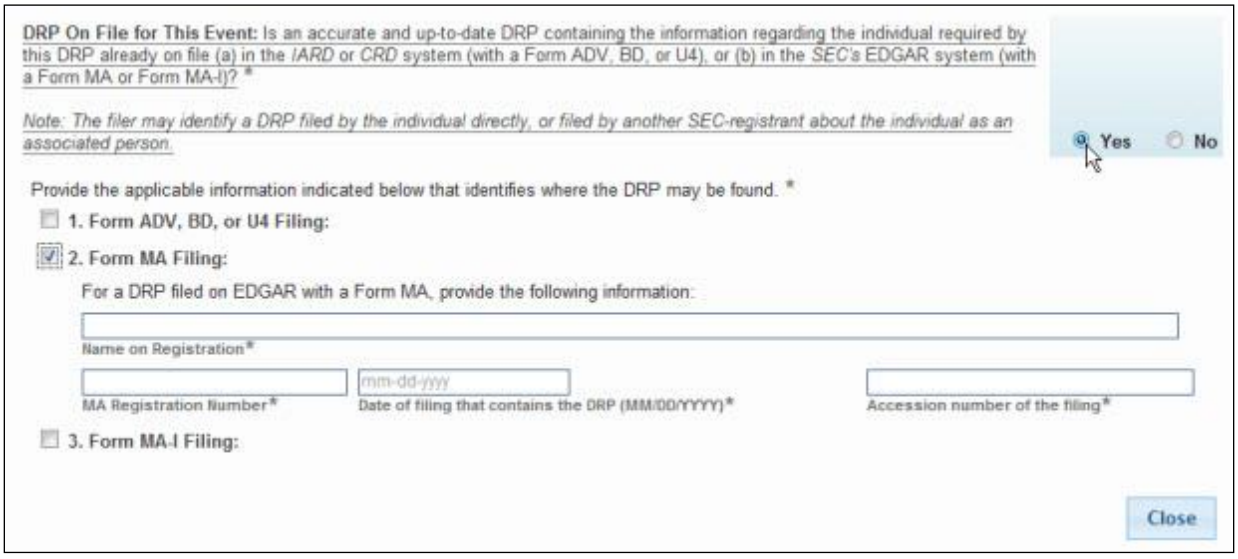


Figure 8-163: Criminal DRP modal window – DRP on File for This Event

   c. If no, proceed further on the page to provide details of the event being reported, in Part 2 of the DRP (Figure 8-164).

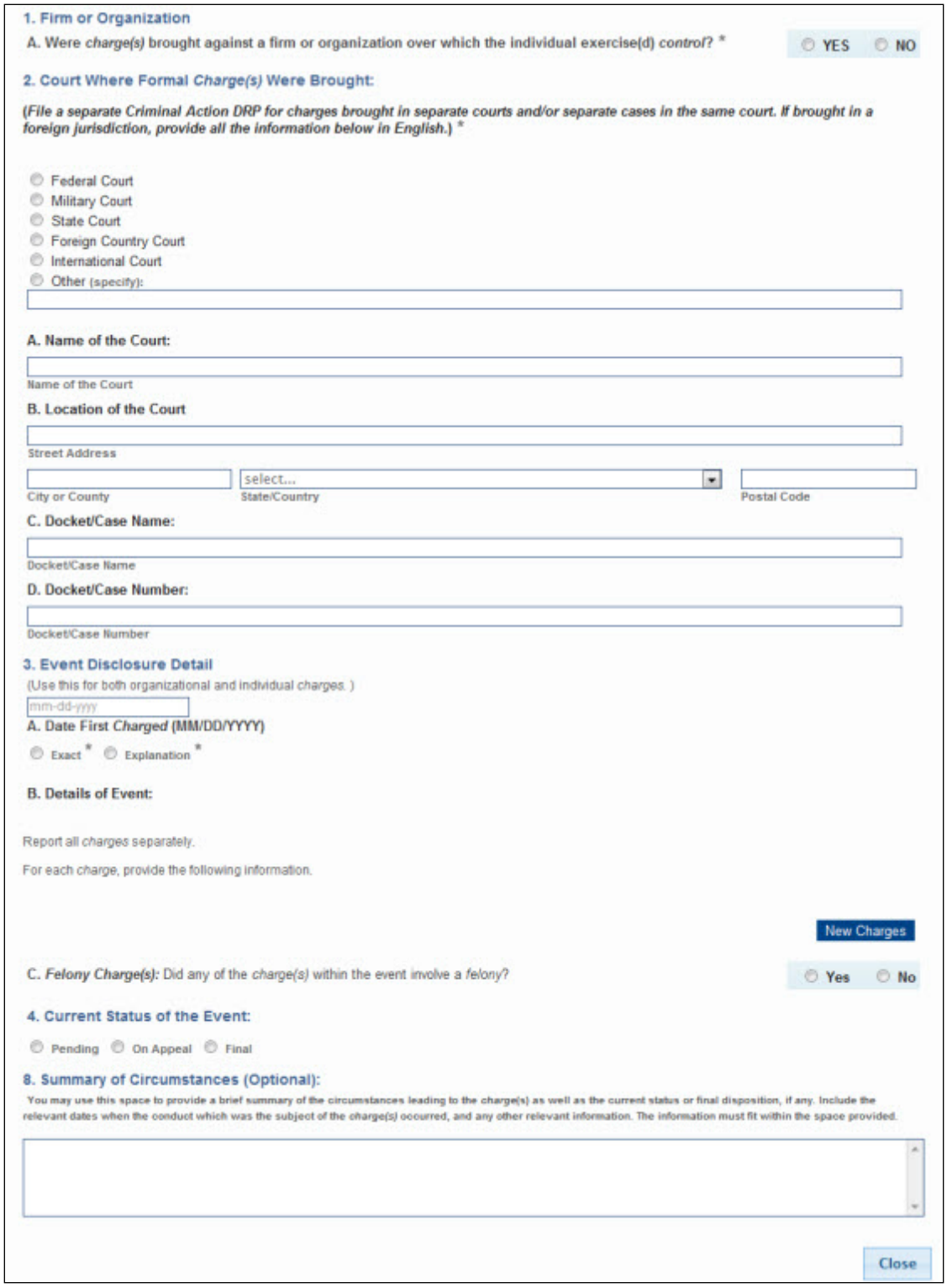


Figure 8-164: Criminal DRP modal window – Part 2

1. **Firm or Organization**: Indicate whether the charges were brought against a firm. If 'Yes', provide details of the firm in the fields displayed.

2. **Court Where Formal Charge(s) Were Brought**: Specify the jurisdiction where formal charges were brought and provide the name and location of the court along with the formal name and number of the case.
3. **Event Disclosure Detail**: Provide the date of the first charge and disclose the details of the event in "Charge Details" modal window (Figure 8-165), displayed upon clicking the [New Charges] button in section 3B.

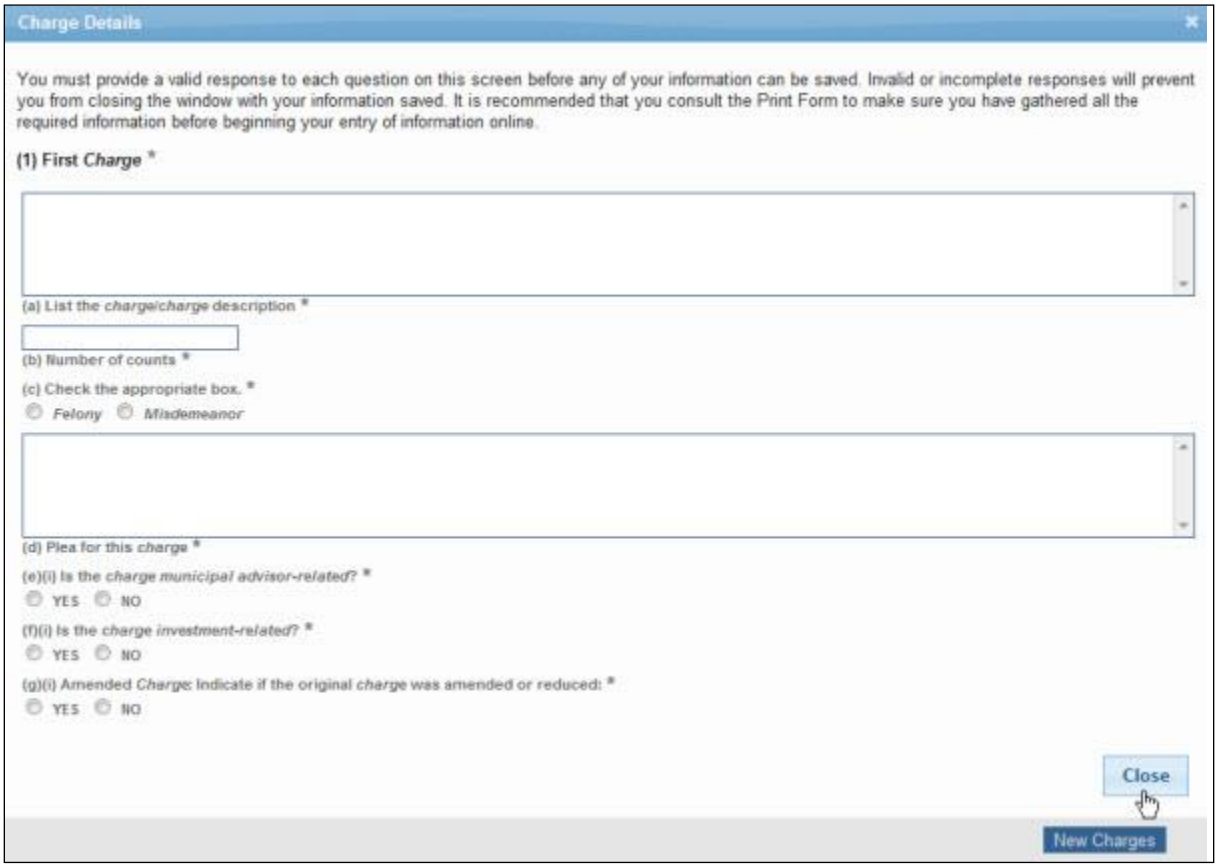


Figure 8-165: Criminal Action DRP – Charge Details

Based on your responses on the "Charge Details" modal window, you may be required to provide additional details, such as the product type or the date on which the original charge was amended or reduced in the corresponding fields provided.

a. Click the [Close] button to save and finish adding the charge details. The Charge added is displayed on the "Criminal DRP" modal window.
b. Specify whether any of the charges within the event involved a felony.

4. **Current Status of the Event:**
   a. Specify whether the current status of the event is pending, on appeal, or final. Based on the selection, applicable sections (5 to 8) on the "Criminal DRP" modal window are displayed. Figure 8-166 Criminal Action Disclosure - Current Status - Pending shows how selecting the status of the event displays the applicable section on the DRP.



Figure 8-166: Criminal Action DRP – Current Status - Pending

Section 8, Summary of Circumstances is displayed when the "Pending" radio button is selected. A summary of the circumstances leading to the charges may be provided in this section.

b. If the current status of an event is 'On Appeal,' select the "On Appeal" radio button. Sections 5-8 are displayed. Provide details of the appeal, such as the date the event status changed and the jurisdiction in which the case is on appeal. In addition, provide disposition disclosure details for each charge on the "Disposition Charge Details" modal window (Figure 8-167, displayed upon clicking the [New Disposition Charges] button in section 7(a) on the "Criminal DRP" modal window.

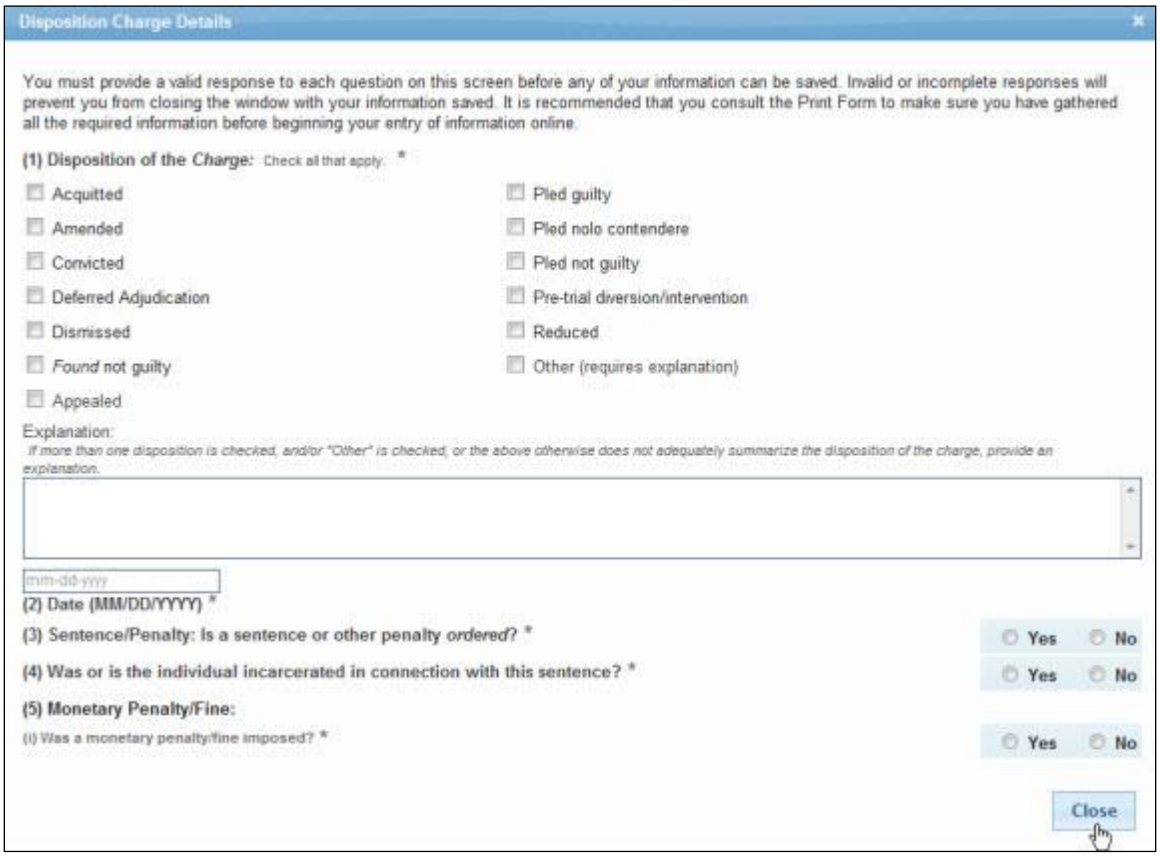


Figure 8-167: Criminal Action DRP – Disposition Charge Details

c. If the current status of an event is 'Final,' select the "Final" radio button. Sections 5, 7, and 8 are displayed. Provide additional details in the sections displayed, such as the date the event status changed and the disposition disclosure details for each charge.

d. Click the [Close] button on the "Criminal DRP" modal window to save and finish adding details of the event. The Selected Questions, Name of the Court, and the Docket case Name for the event added appear on the Criminal Action Disclosure Reporting Page (MA-I) screen as shown in Figure 8-168.

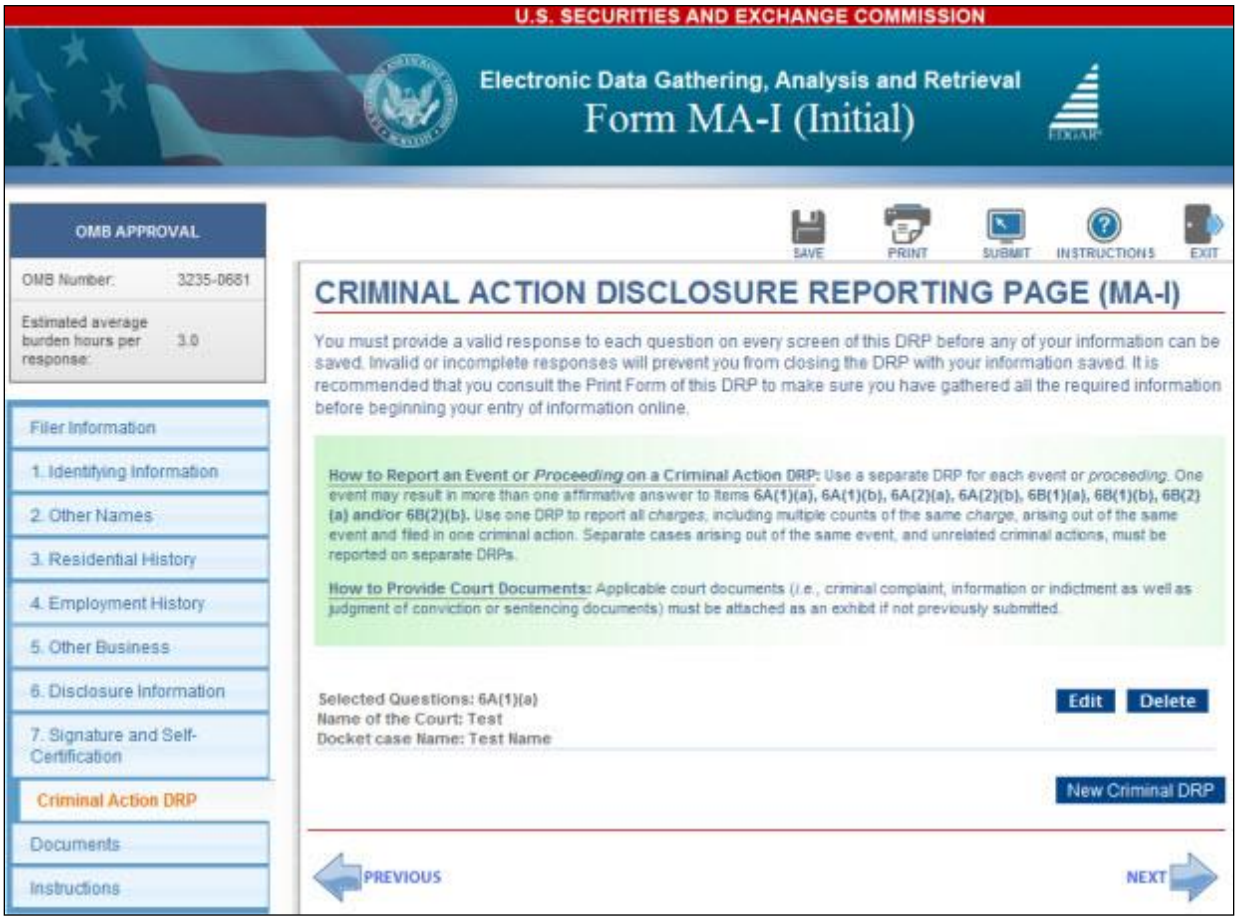


Figure 8-168: Criminal Action Disclosure Reporting Page (MA-I), Event added

Note: A previously submitted DRP will remain on a filing until it is marked to be removed on an amended Form MA or MA-I filing.

When filing an amendment to remove the DRP from a previously submitted Form MA-I filing, select the "Yes" option to indicate that the amendment to the DRP is to remove a previously filed DRP from the record for the individual.

When filing an amendment to remove the DRP from a previously submitted Form MA filing, select the "Yes" option (on the applicable modal window for the applicant or the associated person) to indicate that the amendment to the DRP is to remove a previously filed DRP from the record.

8.2.16.3 Form MA-W: Notice of Withdrawal from Registration as a Municipal Advisor

Form MA-W must be filed for a registered municipal advisory firm (has a Form MA on file) that is no longer required to be registered as a municipal advisor. The form contains seven Items and two supplemental Schedules. Complete all seven Items and the required Schedules when submitting Form MA-W. The Items and Schedules are explained further in this section.

Form MA-W Items

Item 1: Identifying Information: The Full Legal Name and Registrant's SEC File Number fields are pre-populated based on the filer CIK, filer CCC, and file number (of a previously submitted Form MA or its variants) provided on the Filer Information screen, and are non-editable.

Item 2: Contact Person: Provides the name, title, and contact information about the municipal advisory firm's principal or an employee who is authorized to receive correspondence and respond to questions concerning the Form MA-W filing.

Item 3: Money Owed to Clients: Discloses any pre-paid fees the registrant has received for municipal advisory activities, including subscription fees for publications that have not been delivered, and any amount borrowed from clients that has not been repaid.

Item 4: Contract Assignments: Indicates whether the registrant has assigned any municipal advisory contracts to another person that engages in municipal advisory activities and provides the name and business address for each such person on the corresponding schedule.

Item 5: Judgments and Liens: Declares whether the registrant has any unresolved judgments or liens against the firm itself.

Item 6: Books and Records: Provides, on the corresponding schedule, details of the Custodian(s) and the location(s) at which the registrant's books and records are or will be kept.

Item 7: Statement of Financial Condition: If an affirmative response was provided in Item 3 or Item 5, then discloses the nature and amount of the registrant's assets, liabilities, and net worth (as of the last day of the month prior to filing Form MA-W).

Form MA-W Schedules

Form MA-W contains Schedules W1 and W2. A comprehensive description of each Schedule is available in Table 8-5.

Table 8-5: MA-W Schedules and Description

Schedule	Description	Location
Schedule W1	Use Schedule W1 to identify the person to whom the registrant has assigned a municipal advisory contract and the custodian of the registrant's books and records. There are two sections to Schedule W1.	

Schedule	Description	Location
Schedule W1	**Section 4: Advisory Contract Assignments** Select the "Yes" radio button on the Item 4 Advisory Contract Assignments screen to identify each person to whom a municipal advisory contract was assigned.	Item 4
Schedule W1	**Section 6: Books and Records** Click the [New Custodian] button the Item 6 Books and Records screen to identify the custodian and the location at which the registrant's books and records will be kept.	Item 6
Schedule W2	Use Schedule W2 to disclose the registrant's statement of financial condition, as of the last day of the month prior to the filing of this form MA-W. Select the "Yes" radio button on Items 3A, 3B, or 5 to provide the statement of financial condition.	Item 7

The following Form MA-W Schedules with their primary screens are explained further.

- Section 4 of Schedule W1: Advisory Contract Assignments
- Section 7 of Schedule W2: Statement of Financial Condition

Section 4 of Schedule W1 of Form MA-W, shown in Figure 8-169, enables you to provide details of the person to whom the registrant has assigned a municipal advisory contract.

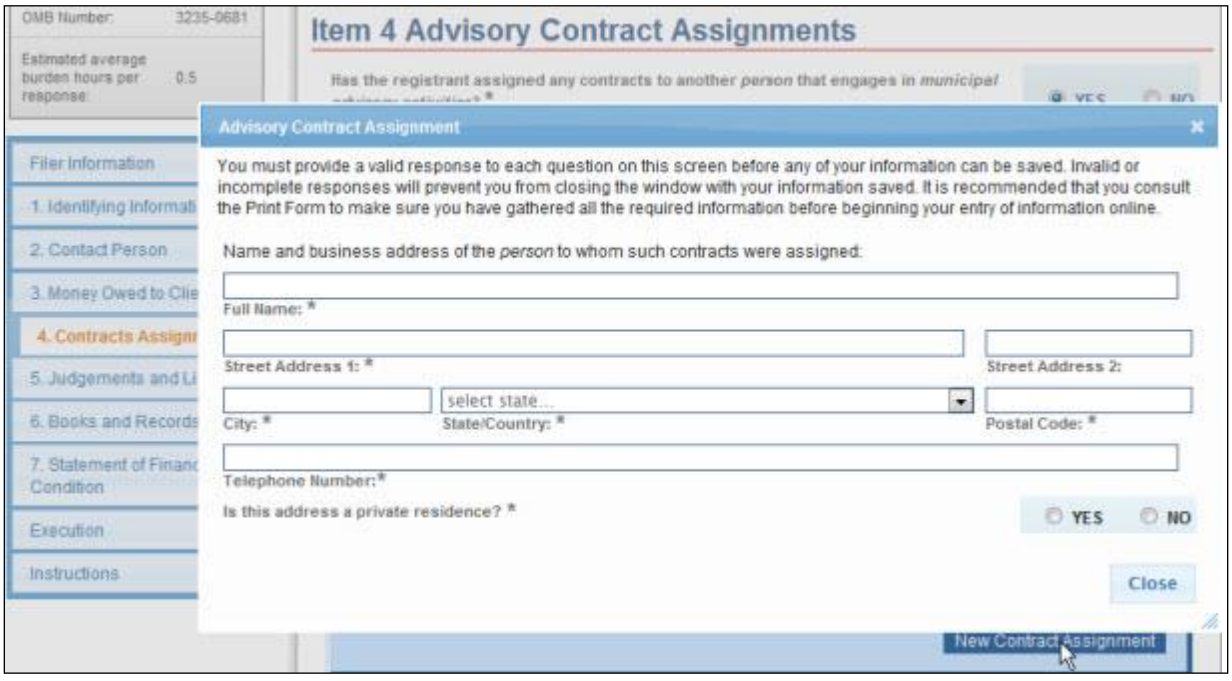


Figure 8-169: Schedule W1: Section 4 – Advisory Contract Assignment

Adding Advisory Contract Assignments

1. To add a new advisory contract assignment, click the [New Contract Assignment] button on the Item 4 Advisory Contract Assignments screen. The "Advisory Contract Assignment" modal window is displayed.
2. Enter the full name, business address, and phone number of the person that engages in municipal advisory activities and to whom the registrant has assigned a municipal advisory contract in the appropriate fields.
3. Specify whether the business address provided is a private residence.
4. Click the [Close] button to save and finish.

Section 7 of Schedule W2 of Form MA-W, shown in Figure 8-170, enables you to disclose the nature and amount of the registrant's assets, liabilities, and shareholders' equity.

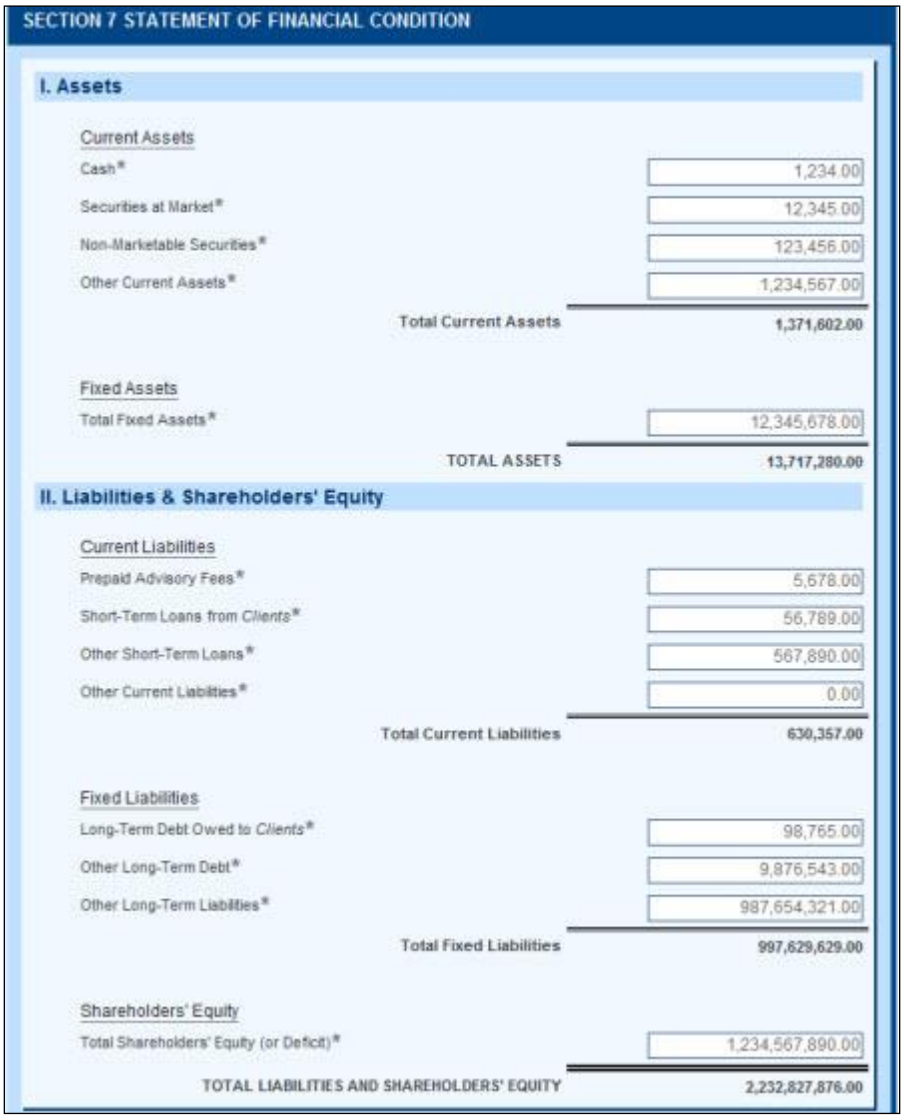


Figure 8-170: Schedule W2 – Section 7 Statement of Financial Condition

Providing Statement of Financial Condition

1. Enter the dollar amount for each field in section I (Assets) and section II (Liabilities and Shareholders' Equity).
2. The application automatically calculates the total amount for the following fields: Total Current Assets, Total Assets, Total Current Liabilities, Total Fixed Liabilities, and Total Liabilities and Shareholders' Equity.

8.2.16.4 Municipal Advisor Documents

The Attach Documents List screen is used to upload documents necessary for Forms MA, MA-I, and their variants. This includes Form MA-NR or any supporting documents for DRPs. All document attachments must be in valid PDF. (Refer to Section 5.2.3, "PDF" for EDGAR standards on PDF attachments.)

The following two attachments are required when the applicant or an associated person is a non-resident of the U.S.:

- Attach Form MA-NR as EX.99-31 MA-NR when a non-US State is selected for the following Items on Forms MA, MA-I, or their variants:
  - Item 1E(1): Principal Office and Place of Business – Address, on Form MA and its variants.
  - Item 3: Current Address, on Form MA-I and its variants.
- Attach an Opinion of Counsel as EX-99.34 OPIN COUNSL if the municipal advisory firm is a non-resident (selected a non-US State for Item 1E(1) on Form MA).

The following two attachments are optional if there is a Criminal or Regulatory DRP on the form:

- Attach applicable court documents as EX-99.32 APP CRT DOC for Criminal Action DRP and Regulatory Action DRP on Forms MA, MA-I, or their variants.
- Attach applicable regulatory documents as EX-99.33 APP REG DOC for Regulatory Action DRP on Forms MA, MA-I, or their variants.

The Attach Documents List screen is shown in Figure 8-171. For details on how to add, delete or validate a document, refer to "Attach Documents List" in Section 8.2.4.

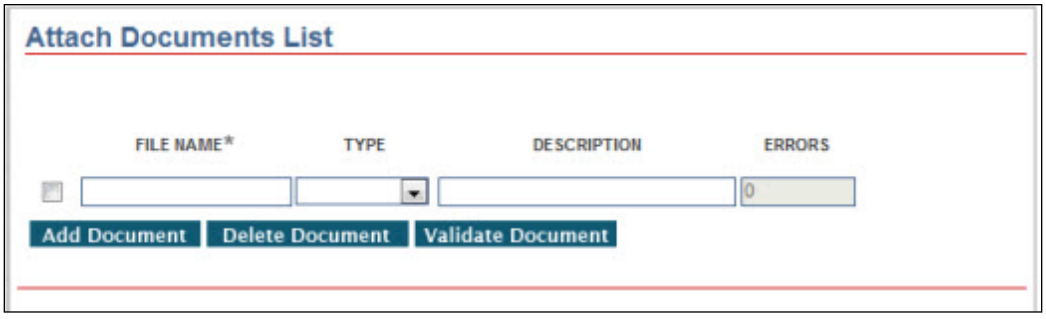


Figure 8-171: Attach Documents List Screen

8.2.16.5 Execution/Signature

The Execution or Signature screen allows you to provide a signature by typing your name in the Signature field and thereby certifying that all information provided on the Municipal Advisor form submission is true and correct.

The municipal advisory firm must complete and sign Form MA-I for each associated person of the firm. Refer to "General Instructions" on the Form MA Instructions screen (displayed upon clicking the Instructions tab on the navigation pane) for more information about signatures on Form MA, MA-I, or MA-W.

Complete the appropriate section of the Execution page on Form MA:

- "Domestic Municipal Advisor Execution" section, if the municipal advisory firm is a resident of the United States.
- "Non-Resident Municipal Advisor Execution" section, displayed when a non-US state is selected for Item 1E(1), if the municipal advisory firm is not a resident of the United States.

The Execution screen for Form MA-W is shown in Figure 8-172 as an example. Select the type of applicant withdrawing the registration, prior to providing the signature.

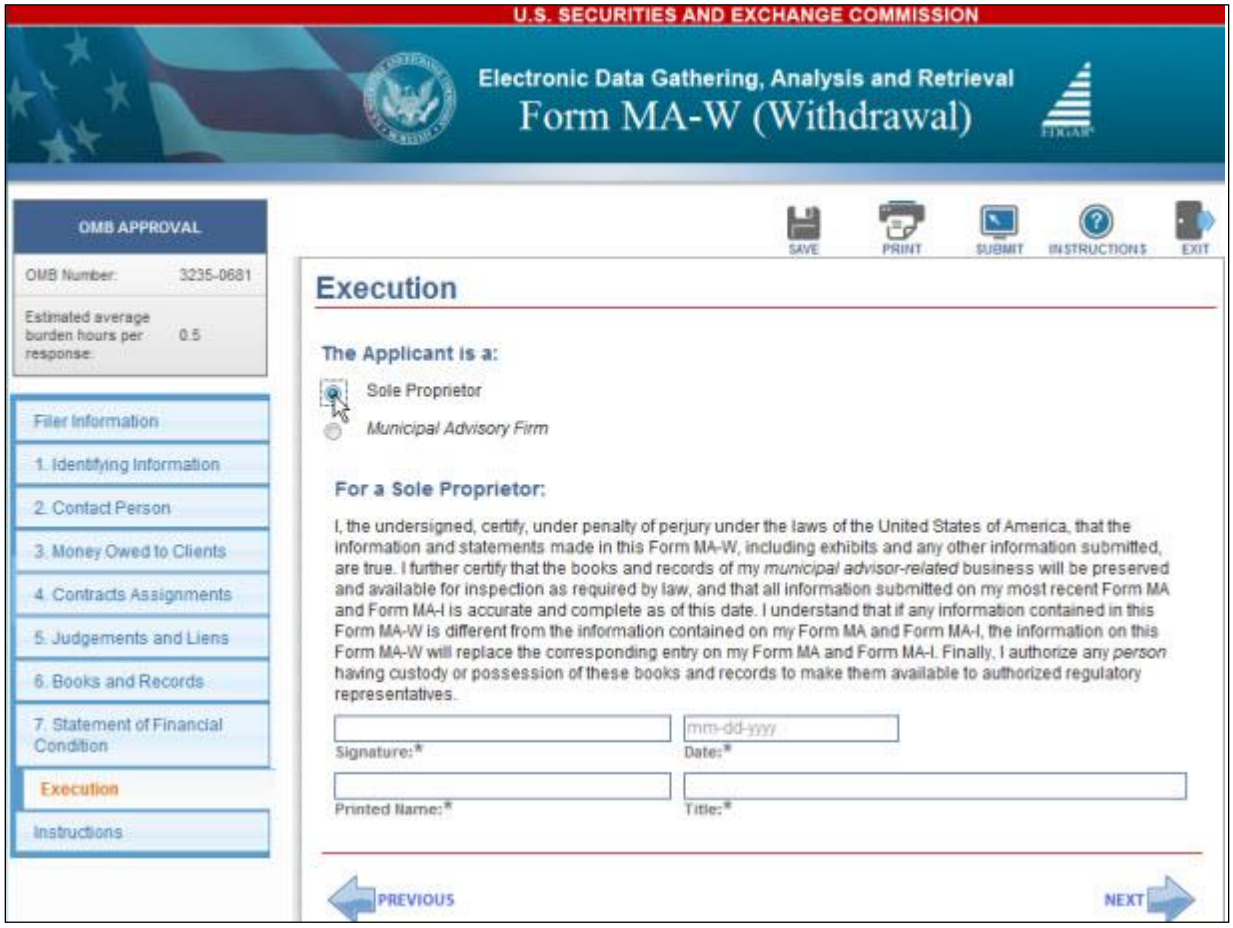


Figure 8-172: Form MA-W Execution Screen

8.2.16.6 Municipal Advisor Form Submission

Once you have completed the required information on a selected Municipal Advisor form, click the [SUBMIT] button at the top of the screen to transmit your submission to EDGAR.

The system validates the form to ensure that you have completed all Items and any required Schedules or DRPs. A red "x" icon is displayed on the tabs that contain incomplete or invalid data. You must complete any missing information and correct any errors before re-attempting to submit the form to EDGAR. A warning message is displayed on the Confirmation screen to indicate that a LIVE submission is being made to EDGAR, in contrast to a TEST submission.

Confirmation

The Confirmation screen, shown in Figure 8-173, prompts you to 'Transmit' or 'Cancel' your submission.

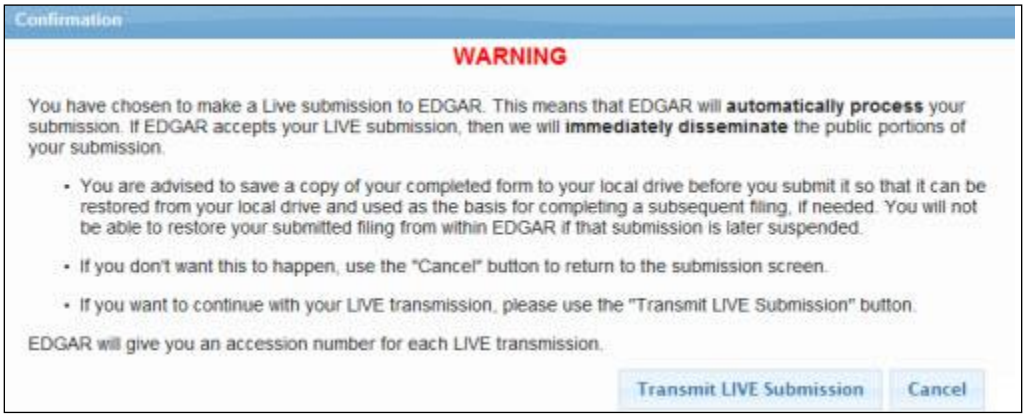


Figure 8-173: Confirmation Screen

If you do not want to transmit the live submission, click the [Cancel] button on the Confirmation screen. Otherwise, click the [Transmit LIVE Submission] button to submit your filing to EDGAR for processing. If the submission transmits successfully, an Acknowledgment screen is displayed.

Municipal Advisor Form Submission Acknowledgment

The Acknowledgment screen, shown in Figure 8-174, provides acknowledgment of your Municipal Advisor form submission. Retain the accession number of the submission for your records.



Figure 8-174: Submission Acknowledgment Screen

8.2.17 File Form SDR

This section describes the general process for preparing and submitting Form SDR (Application or Amendment to Application for Registration or Withdrawal from Registration as Security-Based Swap Data Repository) to EDGAR pursuant to Section 13(n) of the Securities Exchange Act of 1934 and Rules 13n-1 and 13n-3 thereunder.

Form SDR has the following variants (submission form types):

- SDR: Application for Registration
- SDR/A: Interim Amendment
- SDR-A: Annual Amendment
- SDR-W: Application for Withdrawal from Registration

SDR Compliance and Financial Reports are filed using the following submission form types:

- SDR-CCO: Annual Compliance Report and Financial Report
- SDR-CCO/A: Amendment to Compliance Report and Financial Report

8.2.17.1 General Instructions for Preparing and Filing Form SDR

The following section provides general instructions to consider when filing Form SDR:

- Applicants must select the 'File SDR' link on the EDGAR Filing Website to file submission form types SDR, SDR/A, SDR-A, and SDR-W. For instructions on how to prepare and file submission form types SDR, SDR/A, SDR-A, and SDR-W, refer to Section 8.2.18 in this volume.
- Applicants must select the 'SDR-CCO' and 'SDR-CCO/A' links on the EDGARLink Online Submission Type Selection screen to file submission form types SDR-CCO and SDR-CCO/A respectively. These submission form types are prepared using the EDGARLink Online application. For instructions on how to prepare and file EDGARLink Online forms, refer to Section 7.3, "Preparing Your EDGARLink Online Submission" in this volume.
- Applicants can submit filer-constructed XML submissions for submission form types SDR, SDR/A, SDR-A, SDR-W, SDR-CCO, and SDR-CCO/A via the 'Transmit' link on the EDGAR Filing Website.
    - Applicants can construct XML submissions for submission types SDR, SDR/A, SDR-A, and SDR-W by following the "EDGAR SDR XML Technical Specification"

document available on the SEC's Public Website (*https://www.sec.gov/ oit/Article/info-edgar-tech-specs.html*).

- Applicants can construct XML submissions for submission types SDR-CCO and SDR-CCO/A by following the "EDGARLink Online XML Technical Specification" document available on the SEC's Public Website (*https://www.sec.gov/ oit/Article/info-edgar-tech-specs.html*).

- It is necessary to provide a valid filer CIK and CCC on the Filer Information screen before entering any other data or navigating to other screens. Based on the CIK/CCC entered, certain fields on the Application Information and General Information screens of submission form types SDR, SDR/A, SDR-A, and SDR-W are pre-populated with information maintained in EDGAR.

- If the applicant enters a valid CIK and CCC combination on the Filer Information screen of submission form types SDR/A (interim amendment), SDR-A (annual amendment), and SDR-W (withdrawal), form data will be pre-populated from the most recently accepted SDR, SDR/A, SDR-A, or SDR-W filing, eliminating the need to re-enter this information. The applicant will have the ability to amend any form data that has become inaccurate or outdated.

- The "Request Confidentiality" check box on submission form types SDR, SDR/A, SDR-A, and SDR-W allows applicants to select which information and attached exhibits to request confidential treatment. By default, the "Request Confidentiality" check box will not be selected and confidential treatment is waived.

  Note: The "Request Confidentiality" check box on EDGARLink Online submission form types SDR-CCO and SDR-CCO/A allows applicants to request confidential treatment for each attached document. For information on how to request confidential treatment for attached documents for submission form types SDR-CCO and SDR-CCO/A, refer to Section 7.3.4.6 of Chapter 7 in this volume.

- After Form SDR is submitted, SEC staff will review the submission and make a determination of whether 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 SEC staff has determined to be public.

- As part of processing the SDR filings, SEC staff can generate three new Commission notices that will be disseminated through EDGAR:
  - Notice of Registration Granted (REG): This form type is generated by SEC staff to indicate that the Commission has granted the filer's application for registration as a security-based swap data repository.
  - Notice of Registration Denied (DEN): This form type is generated by SEC staff to indicate that the Commission has denied the filer's application for registration as a security-based swap data repository.
  - Notice of Effective Withdrawal from Registration (WDL): This form type is generated by SEC staff to indicate that the filer's application for withdrawal from registration as a security-based swap data repository is effective.

- Applicants filing an interim amendment (SDR/A) must verify that all information, including unamended information, provided in items 1 through 17, 26, and 48 on SDR/A is true, current, and complete. Applicants must amend the items as needed and attach applicable exhibits as listed in Section E.4.11 of Appendix E in this volume.
- Applicants filing an annual amendment (SDR-A) must file a complete Form SDR, provide answers to all items, and include all the applicable exhibits as listed in Section E.4.11 of Appendix E in this volume. Applicants must indicate which items have been amended since the last annual amendment, or, if the applicants have not yet filed an annual amendment, since their application for registration as a security-based swap data repository.
- Applicants filing an application of withdrawal from registration (SDR-W) need to update any items or exhibits that are being amended since the security-based swap data repository's last filing of Form SDR.
- Throughout the filing process, applicants will have the ability to view the filing instructions, view and print Form SDR, save the form to their computer, and exit the process via the menu buttons displayed on the upper right corner of the screen. (For more information on menu buttons, refer to Section 8.2.2, "General Information on Online Forms" in this volume.)

8.2.18 Completing a Form SDR Submission

Applicants filing Form SDR must click the 'File SDR' link on the EDGAR menu (Figure 8-54) of the Filing Website. The File SDR Forms screen will be displayed (Figure 8-157) where applicants can select the type of filing (SDR, SDR/A, SDR-A, and SDR-W) to submit. Applicants filing submission form types SDR, SDR/A, SDR-A, and SDR-W must provide answers to all items and include, as exhibits, all the necessary documents.

To assist applicants in filing Form SDR, a comprehensive description of each screen is given below. Information relevant to filing submission form types SDR/A, SDR-A, and SDR-W is also provided.

8.2.18.1 Selecting Submission Form Type

The File SDR Forms screen is displayed below (Figure 8-175), allowing applicants to select the type of filing to submit.



Figure 8-175: File SDR Forms – Type of Filing Selection Screen

Select a submission form type from the File SDR Forms screen:

- Select the "Application for Registration (SDR)" option to file an application for registration as Security-based Swap Data Repository.
- Select the "Interim Amendment (SDR/A)" option to file an interim amendment to the application for registration as Security-based Swap Data Repository.
- Select the "Annual Amendment (SDR-A)" option to file an annual amendment to the application for registration as Security-based Swap Data Repository.
- Select the "Application for Withdrawal from Registration (SDR-W)" option to file an application for withdrawal from registration as Security-based Swap Data Repository.
- Select the "Continue with any saved SDR Form (Stored on your computer)" option to continue working on a previously saved Form SDR (stored on your computer).

Click the [Next] button. The Filer Information screen specific to the selected form type is displayed.

8.2.18.2 Filer Information

The Filer Information screen allows an applicant to enter information pertaining to its filing. The screen header displays the form that corresponds to the type of submission selected on the File SDR Forms screen. The Filer Information screen for Form SDR-A is shown as an example below (Figure 8-176). In addition to the screen header, the screen displays fields that are specific to the SDR submission form type being submitted.

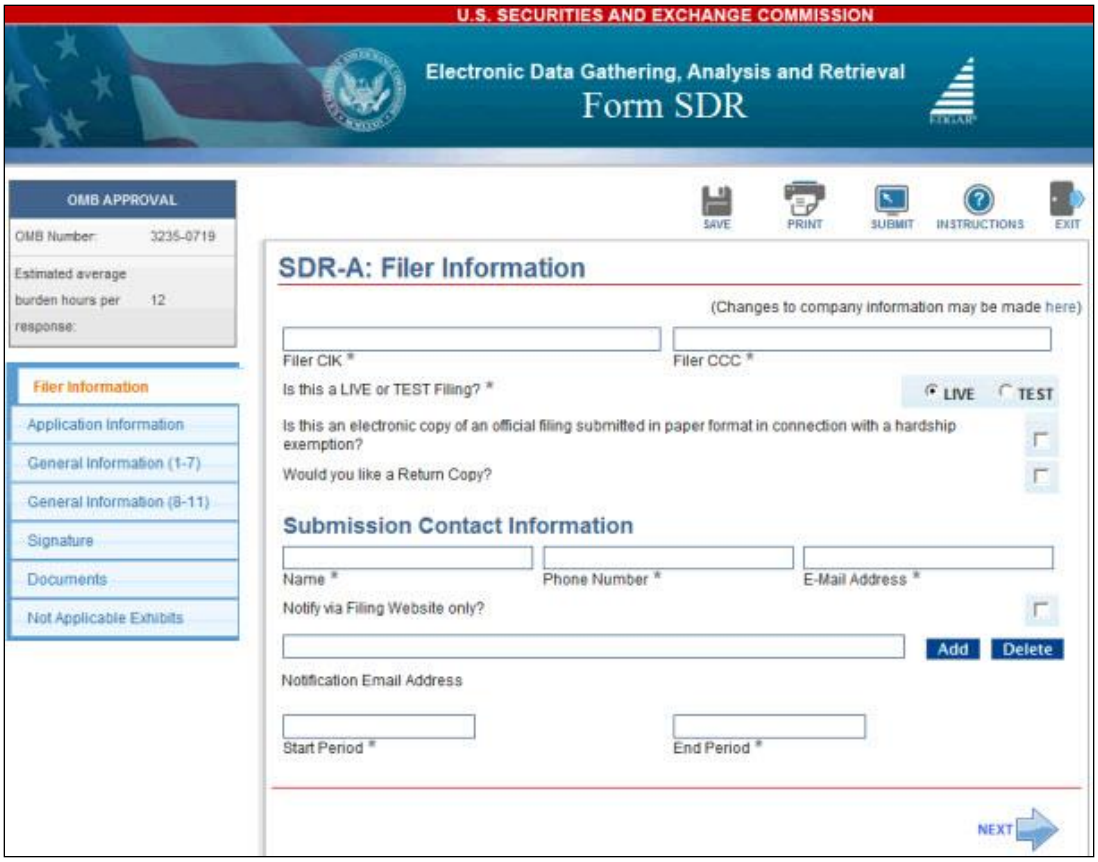


Figure 8-176: Filer Information Screen – Submission Form Type SDR-A

The following are the data entry conventions for the Filer Information screen:

- **Filer CIK and Filer CCC**: Enter the CIK and CCC of the applicant.
- **Is this a LIVE or TEST Filing?**: Select the radio button to mark the submission as a LIVE or TEST filing. Select the "TEST" radio button to submit a test filing and EDGAR will treat the submission as a test that will not be disseminated.
- **Is this an electronic copy of an official filing submitted in paper format in connection with a hardship exemption?**: Select the check box if this submission is a confirming electronic copy of an official filing previously submitted in paper format. An electronic confirming copy of a paper filing is not an official filing.
- **File Number**: Enter the EDGAR standard file number with a 040 prefix in the File Number text box (displayed upon selecting the check box for "Is this an electronic copy of an official filing submitted in paper format in connection with a hardship exemption?").
- **Submission Contact Information**: Enter the name, phone number, and e-mail address of the person that the SEC may contact for any questions concerning the submission.
- **Notify via Filing website only?**: Select the check box to download the filing status notification (of whether a filing is accepted or suspended) from the EDGAR Filing Website. Selecting this option restricts EDGAR from sending e-mail notifications of filing status.

- **Notification E-mail Address**: To notify others about the status of the filing, enter their e-mail addresses. A maximum of three addresses may be added by clicking the [Add] button. After the applicant submits the filing, EDGAR will automatically send notification messages to these e-mail addresses informing them of the filing status, i.e., the filing was accepted or suspended.
- **Start Period**: Enter or select the start date of reporting or period of filing, if filing an annual amendment (SDR-A). The date entered must be in MM/DD/YYYY format. A future date is not allowed.
- **End Period**: Enter or select the end date of reporting or period of filing, if filing an annual amendment (SDR-A). The date entered must be in MM/DD/YYYY format. A future date is not allowed.

8.2.18.3 Application Information

The Application Information screen for Form SDR is shown in Figure 8-177. This screen displays information about an applicant's identity and the address of its principal executive offices.

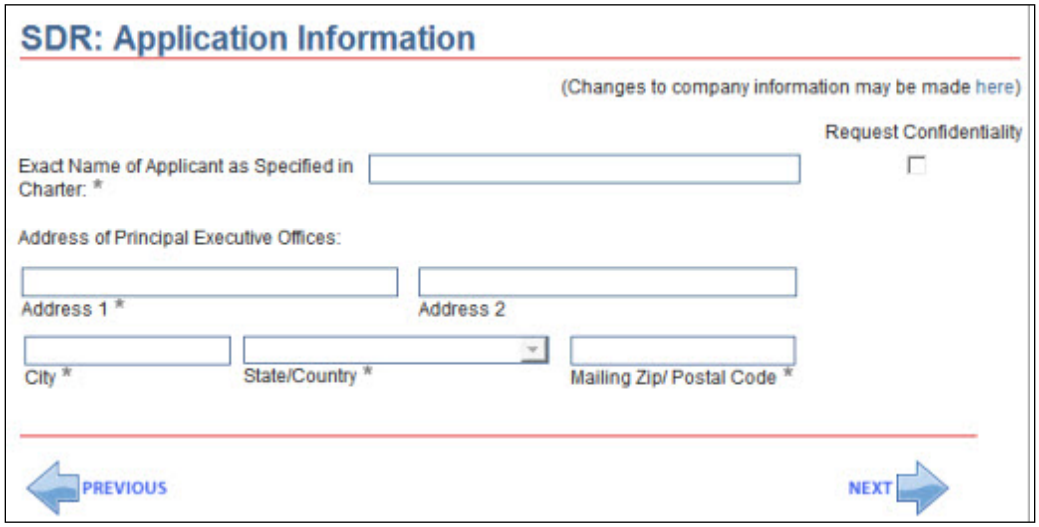


Figure 8-177: Application Information Screen – Submission Form Type SDR

The fields below on the Application Information screen are pre-populated with information maintained in EDGAR for the applicant's CIK. The pre-populated fields that are non-editable will appear dim on the screen.

- Exact Name of Applicant as Specified in Charter: Displays the name of the applicant as specified in the charter. This field is pre-populated from the Entity Name associated with the CIK entered at the beginning of the filing process and is not editable.
- **Address of Principal Executive Offices**: Displays the address of the applicant's principal executive offices. These fields are pre-populated from the Business Address associated with the CIK entered at the beginning of the filing process and are not editable.

  If applicants want to update the information stored in EDGAR (for example, "Address of Principal Executive Offices"), they must click the hyperlinked word "here" within "Changes to company information may be made here" on this screen. The Retrieve/Edit

Data screen will be displayed on a new browser window where the information maintained in EDGAR can be modified. However, the modified information will only be displayed on the applicable fields in Form SDR upon exiting the current session and restarting the filing process.

The following fields will be displayed based on the submission form type selected, and applicants must complete the fields as appropriate:

- **List all items that are amended**: Specify which items have changed since the previous filing of Form SDR, an interim amendment (SDR/A), annual amendment (SDR-A), or withdrawal (SDR-W) and are being updated in the current filing. This field allows a maximum of 256 characters.
- **List all items that are amended since the last annual amendment**: Specify which items have changed since the previous filing of an annual amendment (SDR-A) and are being updated in the current filing. This field allows a maximum of 256 characters.
- **Check here to confirm that there is no inaccurate information to update**:
  For withdrawals (SDR-W), select this check box to confirm that the information is accurate and needs no update.

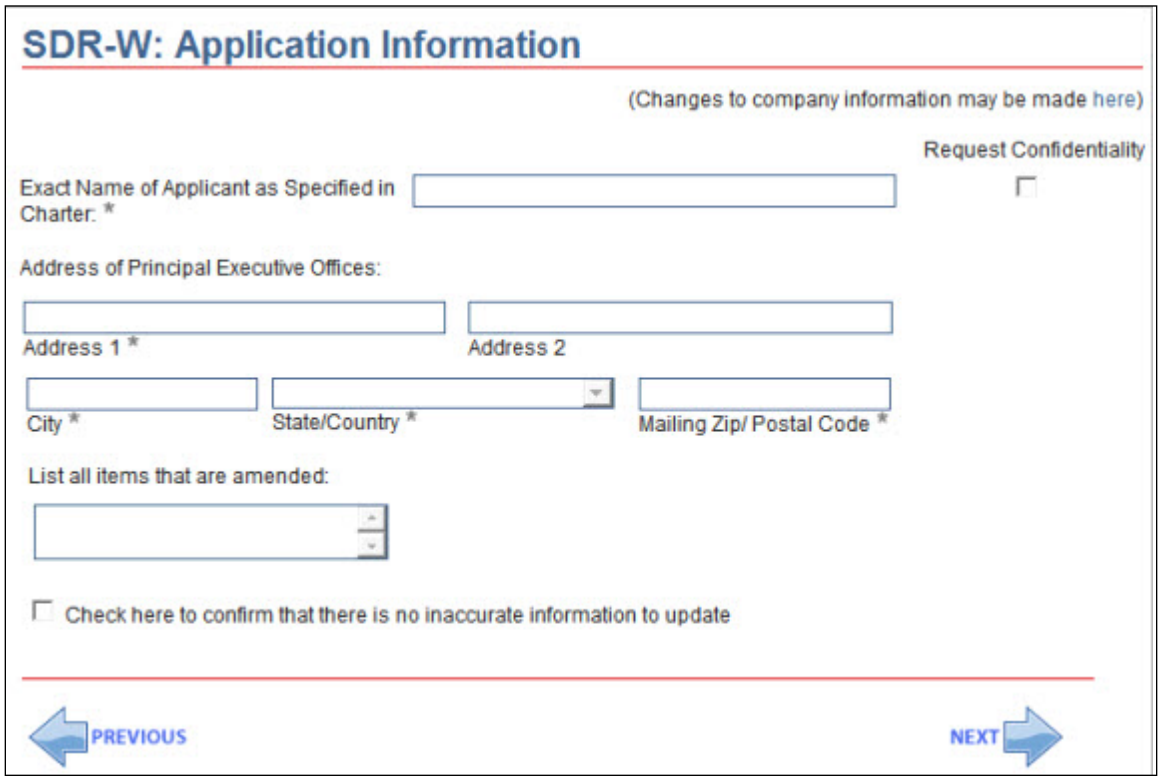


Figure 8-178: Application Information Screen – Submission Form Type SDR-W

8.2.18.4 General Information (1-7)

The General Information (1-7) screen shown in Figure 8-179 is composed of Items 1 through 7 of Form SDR. This screen allows applicants to provide:

- Contact information.

- Information concerning successor entities (if applicable).
- A list of asset classes of security-based swaps for which the applicant is collecting and maintaining data or for which it proposes to collect and maintain data.
- A description of the functions that it performs or proposes to perform.

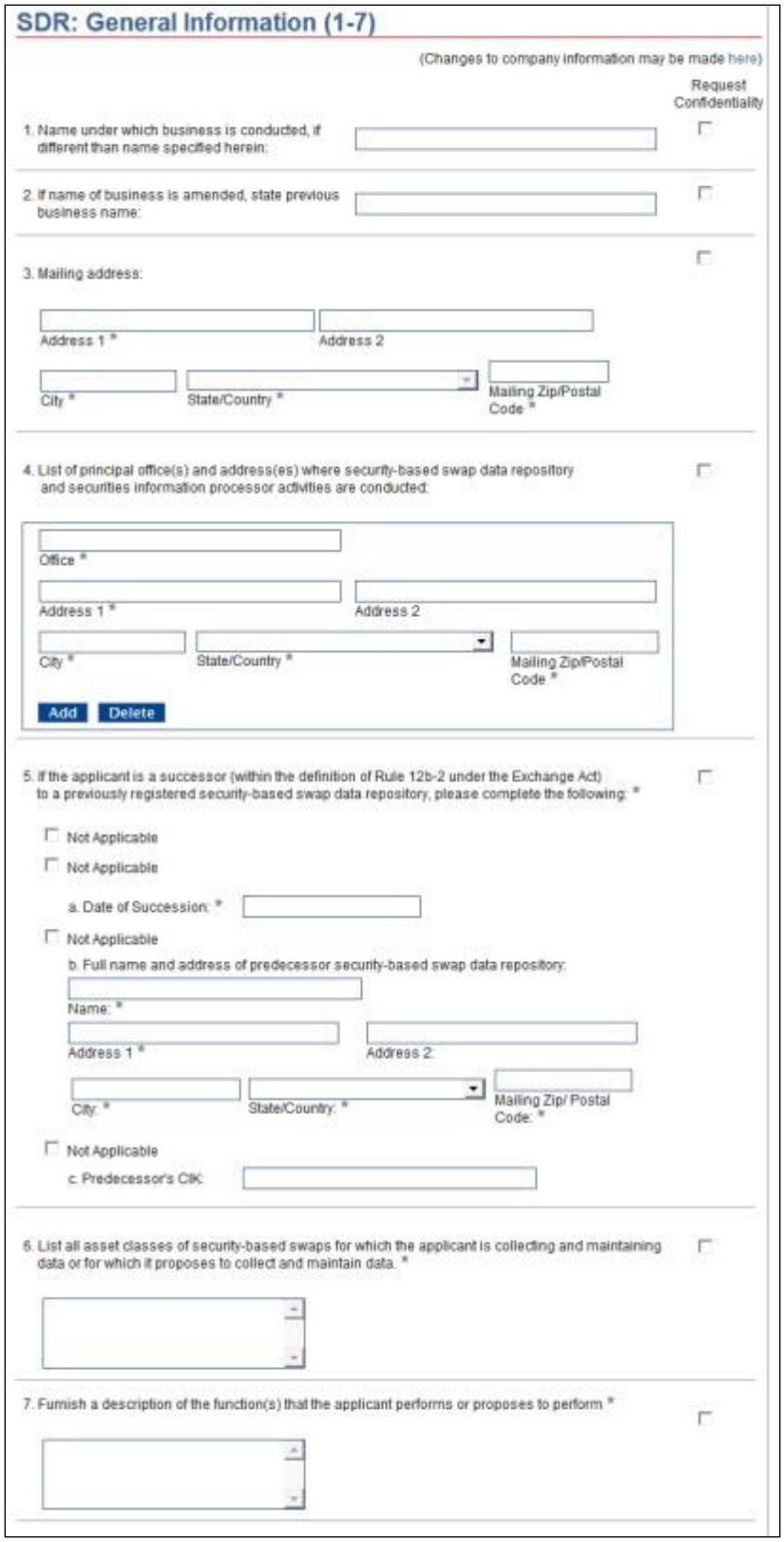


Figure 8-179: General Information (1-7) Screen

The following are the data entry conventions for the General Information (1-7) screen:

- In Item 1, enter the name under which the applicant's business is conducted, if different from the name of the applicant as specified in charter. This field allows a maximum of 150 characters.
- In Item 2, if the applicant's name of business is amended, enter the full, previous business name. This field allows a maximum of 150 characters.
- In Item 3, the Mailing Address fields are pre-populated from the mailing address associated with the CIK entered at the beginning of the filing process. These fields are Address 1, Address 2, City, State/Country, and Mailing Zip/Postal Code.

  If applicants want to update the information stored in EDGAR, then they must click the hyperlinked word "here" within "Changes to company information may be made here" on this screen. The Retrieve/Edit Data screen will be displayed on a new browser window where the information maintained in EDGAR can be modified. However, the modified information will only be displayed on the applicable fields in Form SDR upon exiting the current session and restarting the filing process.
- In Item 4, enter the principal office(s) and address(es) where security-based swap data repository and securities information processor activities are conducted. Applicants must enter details of at least one office. A maximum of 15 offices and their corresponding addresses can be included.
- In Item 5, select the "Not Applicable" check box if the applicant is not a successor; all data fields in Item 5 will then be hidden. Alternatively, if the applicant is a successor (within the definition of Rule 12b-2 under the Exchange Act) to a previously registered security-based swap data repository, then provide the following details in Item 5:
  a. **Date of Succession**: Enter or select the date of succession. The date entered must be in MM/DD/YYYY format. A future date is not allowed. Select the "Not Applicable" check box if the date of succession is not applicable.
  b. **Full name and address of predecessor security-based swap data repository**: Enter the full name and address of the predecessor security-based swap data repository in the corresponding fields. Select the "Not Applicable" check box if the name and address of the predecessor are not applicable.
  c. **Predecessor's CIK**: Enter the SEC-supplied CIK number of the predecessor security-based swap data repository. Alternatively, select the "Not Applicable" check box to indicate that the predecessor's CIK is not applicable.
- In Item 6, list all asset classes of security-based swaps for which the applicant is collecting and maintaining data or for which it proposes to collect and maintain data. This field allows a maximum of 256 characters.
- In Item 7, provide a description of the function(s) that the applicant performs or proposes to perform. This field allows a maximum of 1000 characters.

8.2.18.5 General Information (8-11)

The General Information (8-11) screen shown below (Figure 8-180) is composed of Items 8 through 11 of Form SDR. This screen allows the applicant to provide information regarding its type of business organization. Additionally, this screen allows the applicant to specify the name and address of the designated person or corporate officer who may be notified or served in connection with any action or proceeding against the applicant.

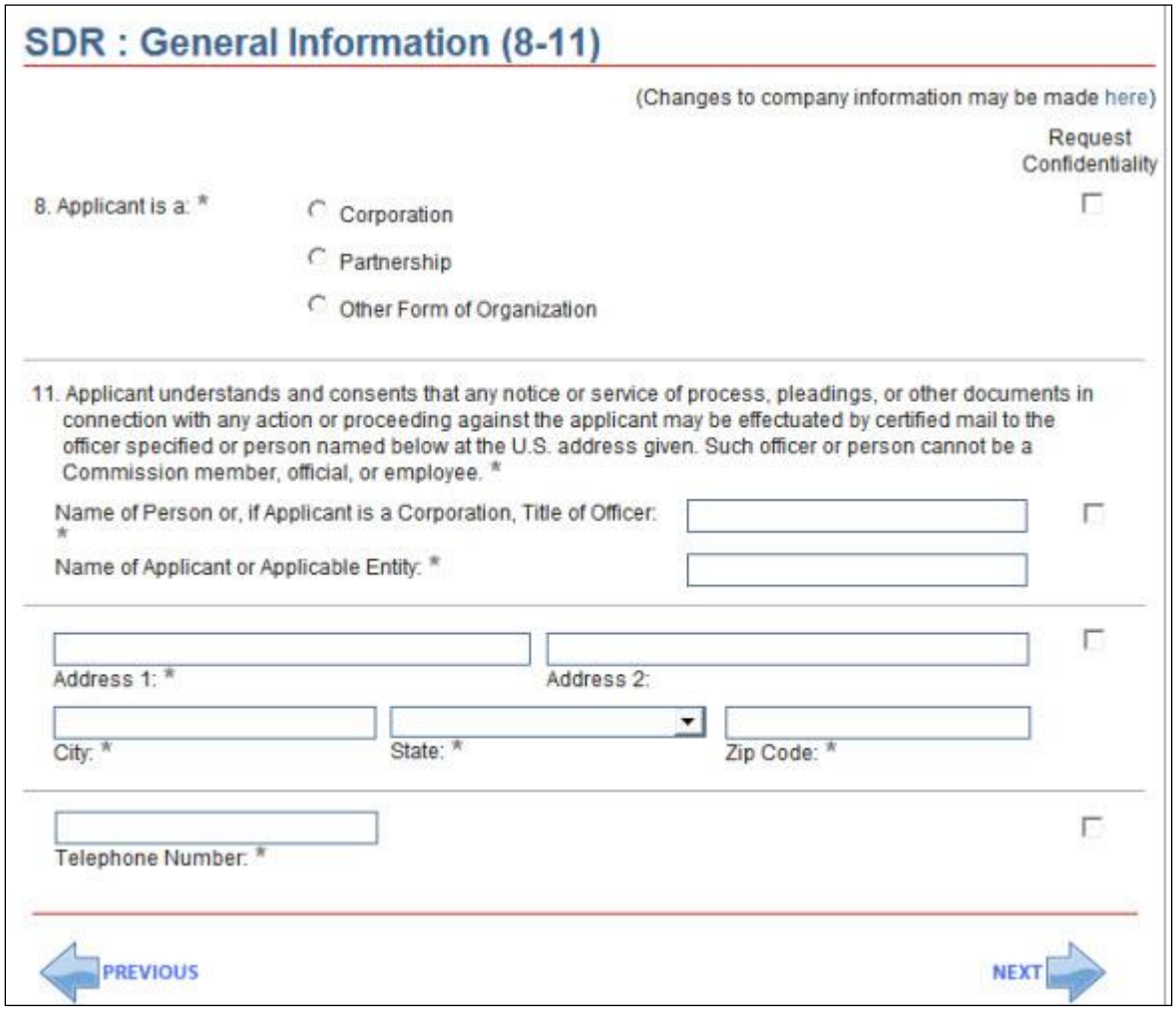


Figure 8-180: General Information (8-11) Screen

The following are the data entry conventions for the General Information (8-11) screen:

- In Item 8, select the applicant's organization type. The options are: Corporation, Partnership, and Other Form of Organization. Based on the organization type selected, Item 9 or 10 will be displayed.
  - If "Other Form of Organization" is selected, then specify the applicant's form of organization in the "Specify" text box. This field allows a maximum of 256 characters.
- In Item 9, if the applicant is a corporation or other form of organization (besides a partnership), then provide the following details:

a. Date of incorporation or organization: Enter or select the date of incorporation or organization. The date entered must be in MM/DD/YYYY format. A future date is not allowed.

b. Place of incorporation or state/country of organization: This field is pre-populated based on the CIK value entered at the beginning of the filing process, and is non-editable.

   If applicants want to update the information stored in EDGAR, they must click the hyperlinked word "here" within "Changes to company information may be made here" on this screen. The Retrieve/Edit Data screen will be displayed on a new browser window where the information maintained in EDGAR can be modified. However, the modified information will only be displayed on the applicable fields in Form SDR upon exiting the current session and restarting the filing process.

- In Item 10, if the applicant is a partnership, then provide the following details:

  a. Date of filing of partnership agreement: Enter or select the date of filing of partnership agreement. The date entered must be in MM/DD/YYYY format. A future date is not allowed.

  b. Place where partnership agreement was filed: Enter the place where the partnership agreement was filed. This field allows a maximum of 150 characters.

- In Item 11, specify the name and address of the designated person or corporate officer (other than a Commission member, official, or employee) who may be notified or served in connection with any action or proceeding against the applicant:
  - Enter the name of the person or, if the applicant is a corporation, the title of the officer who may be notified or served by certified mail in connection with any action or proceeding against the applicant. This field allows a maximum of 150 characters.
  - Enter the name of the applicant or applicable entity who may be notified or served by certified mail in connection with any action or proceeding against the applicant. This field allows a maximum of 150 characters.
  - Enter number and street, city, state, and zip code of the applicant's address in the corresponding fields. Additionally, enter the phone number of the contact person in the Telephone Number field.

8.2.18.6 Custodian Information

The Custodian Information screen shown in Figure 8-181 comprises Item 12 of Form SDR, and is applicable to only submission form type SDR-W. This screen allows the applicant to provide the name(s) and address(es) of the custodian(s) of the books and records that the applicant maintained in connection with its performance of security-based swap data repository and securities information processor functions.

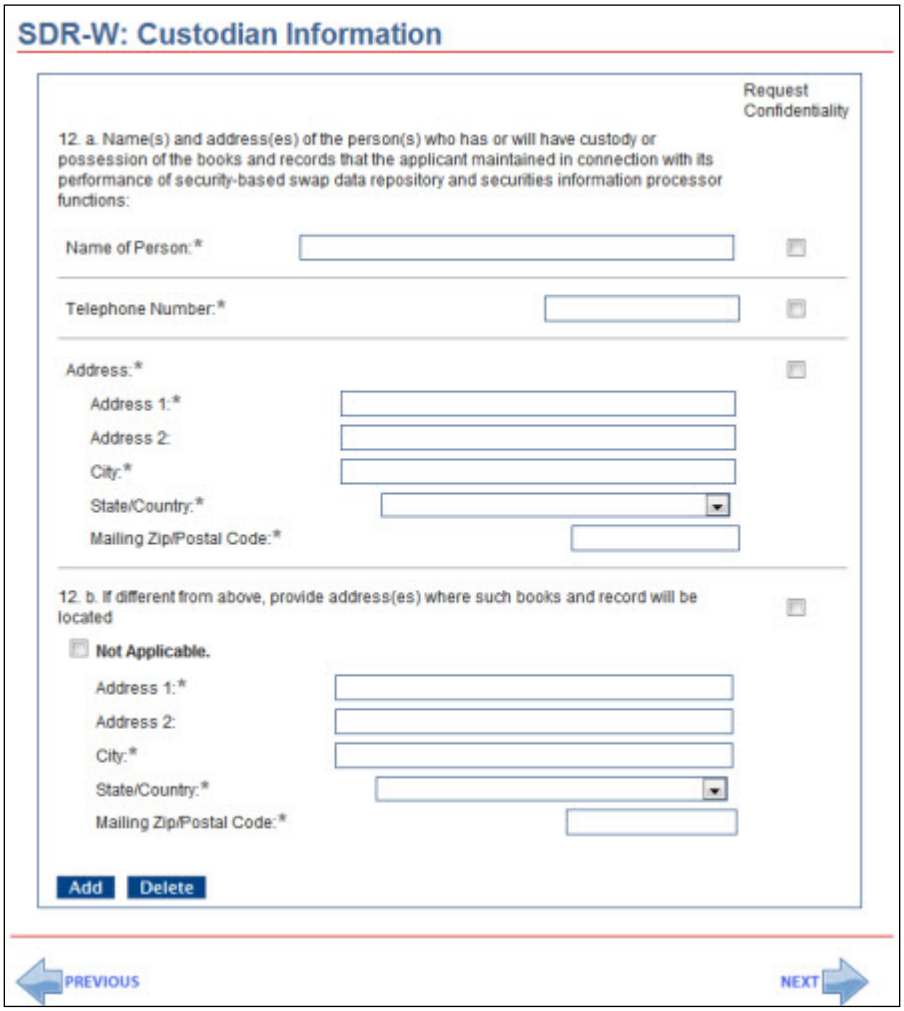


Figure 8-181: Custodian Information Screen – Submission form type SDR-W

- The following are the data entry conventions for the Custodian Information screen:
- In Item 12, enter the name(s) and address(es) of the person(s) who has or will have custody or possession of the books and records that the applicant maintained in connection with its performance of security-based swap data repository and securities information processor functions. Enter details of at least one custodian. A maximum of 20 names and their corresponding addresses can be included.
- If the address(es) where books and records will be located are different from the custodian's address(es), then provide the address(es). A maximum of 20 addresses can be included.

8.2.18.7 Signature

The Signature screen (Figure 8-182) must be signed by a person who is duly authorized to act on behalf of the security-based swap data repository.

This screen allows the applicant to provide the applicant's name, signature, and title of the duly authorized representative of the security-based swap data repository who certifies that the information provided in this submission is true, current, and complete.



Figure 8-182: Signature Screen

The following are the data entry conventions for the Signature screen (Item 13):

- Applicant has duly caused this application, amendment, or withdrawal to be signed on its behalf by the undersigned, hereunto duly authorized, on this date: Select or enter the date in MM/DD/YYYY format. A future date is not allowed.
- Name of Applicant: Enter the name of the applicant. This field allows a maximum of 150 characters.
- Signature of General Partner, Managing Agent or Principal Officer: Enter the full name (i.e., first name, middle name, and last name) of the individual signing the form (up to 255 characters). The form must be signed on behalf of the applicant by a duly authorized representative of the security-based swap data repository.
- Title: Enter the title of the person signing the form. This field allows a maximum of 60 characters.

8.2.18.8 Attached Documents List

The Attached Documents List screen is shown in Figure 8-183 and pertains to Items 14 to 48 of Form SDR. This screen allows the applicant to upload the necessary attachments for submission form types SDR, SDR/A, SDR-A, and SDR-W. The maximum size of all SDR submissions, including all attached documents, must not exceed 200 MB. Upload these document attachments in ASCII, HTML, XBRL, XML, XSD, JPEG, or GIF formats, as applicable. Refer to Chapter 5, "Constructing Attached Documents and Document Types" in this volume for information on EDGAR standards for ASCII and HTML document attachments. Document attachments in XBRL must conform to the EDGAR standards described in Chapter 6, "Interactive Data." Attaching documents that do not meet these standards may cause the filing to be suspended. Once a document is attached, select, as applicable, the "Request Confidentiality" check box to request confidential treatment for the attached document. SEC staff will review the submission and make a determination of whether 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.

Appendix E, Section E.4.11, in this volume lists the exhibits applicable to submission form types SDR, SDR/A, SDR-A, and SDR-W. The list identifies the required and optional exhibits for these submission form types.

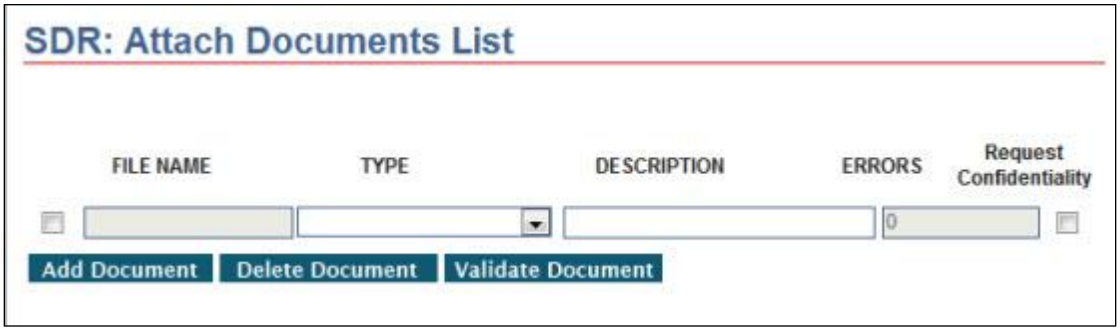


Figure 8-183: Attached Documents List Screen

Applicants can also submit correspondences to the SEC using the CORRESP document type. For the CORRESP document type, the acceptable attachment formats are ASCII and HTML.

Adding a Document and Requesting Confidentiality

To add a document, follow the steps given below:

1. Click the [Add Document] button on the Attach Documents List screen. The Select File window is displayed.
2. Select a file to attach and click the [Open] button. The name of the attached file is displayed in the File Name field.

   Note: The file name must follow the EDGAR file naming standards described in Section 5.1.1, "File Naming Standards" of this volume.
3. Select the document type from the values displayed in the Type field.
4. Enter a description for the attached document in the Description field. This field is optional and allows a maximum of 255 characters.

5. To request confidential treatment for the attached document, select the "Request Confidentiality" check box.

   Note: By default, the "Request Confidentiality" check box will not be selected for each attached document.

6. Repeat steps 1 to 5 to add multiple attachments.

Deleting a Document

To delete a document, follow the steps given below:

1. Select the check box adjacent to the document and click the [Delete Document] button. A Confirmation window will be displayed.
   a. Click the [Yes] button to confirm deletion. EDGAR removes the document from the submission.
   b. Click the [No] button to return to the Attached Documents List screen.

Before transmitting the SDR submission, we recommend that applicants validate their document attachments.

Validating a Document

Applicants can validate a document for errors by using the Doc Validation function.

1. Attach the documents to the EDGAR submission as described above.
2. Select the check box adjacent to the document and click the [Validate Document] button.
   - If there are no errors in the document, then the Errors field will display a value of zero. Transmit the submission after it is validated.
   - If there are errors in the document, then the Errors field will display a value that corresponds to the number of errors in the document. Follow steps 3 and 4 to correct any document errors.
3. Click the value in the Errors field for the document that contains errors. A Document Validation window will open and list the errors in the document.

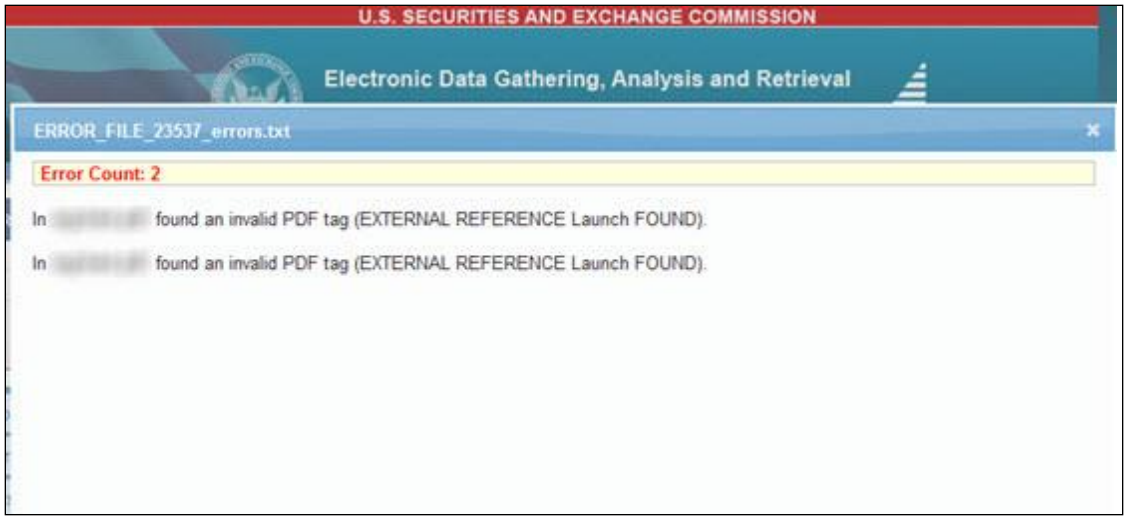


Figure 8-184: Document Validation Screen

4. Correct any document errors using the tool used to create the document.

8.2.18.9 Not Applicable Exhibits

Applicants can submit an SDR filing without attaching documents for Items 14, 18, 20, 21, 22, and 25 of Form SDR (i.e., Exhibits A, E, G, H, I, and L) by designating them as "Not Applicable." The Not Applicable Exhibits screen shown in Figure 8-185 allows the applicant to designate one or more of the following exhibits as "Not Applicable" to the current filing:

- EX-99.A SDR SUMMARY
- EX-99.E SDR
- EX-99.G SDR
- EX-99.H SDR
- EX-99.I SDR SUMMARY
- EX-99.L SDR

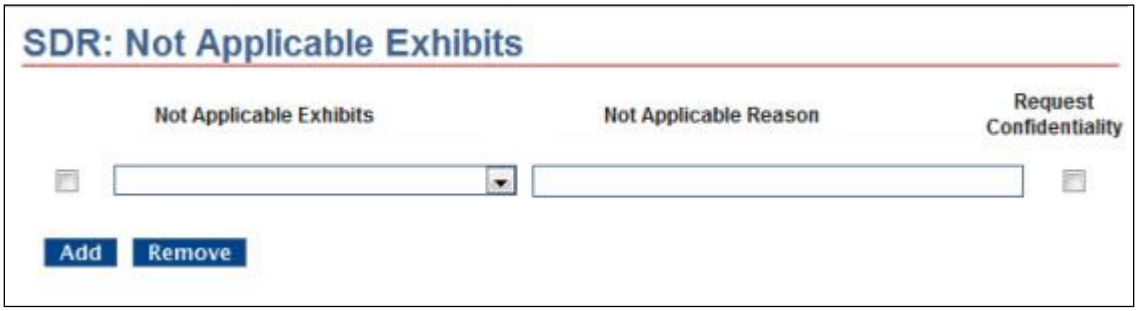


Figure 8-185: Not Applicable Exhibits Screen

Designating an Exhibit as Not Applicable

Follow the steps below to designate an exhibit as "Not Applicable":

1. Select the exhibit type from the "Not Applicable Exhibits" drop down list.
2. Enter the reason why the selected exhibit is not applicable to the filing in the "Not Applicable Reason" text box. This field is optional and allows a maximum of 256 characters.
3. To request confidential treatment for the exhibit designated as "Not Applicable," select the "Request Confidentiality" check box.

   Note: By default, the "Request Confidentiality" check box will not be selected.
4. To designate more than one exhibit as "Not Applicable," repeat steps 1 to 3. A maximum of six exhibits can be selected as "Not Applicable" to the filing. Duplicate values are not permitted for the "Not Applicable Exhibits" field.

Follow the steps below to delete an exhibit type designated as "Not Applicable":

1. Select the check box adjacent to the "Not Applicable Exhibits" drop down list and click the [Delete] button. A Confirmation window will be displayed.
   a. Click the [Yes] button to confirm deletion. EDGAR removes the exhibit type designated as "Not Applicable" from the submission.
   b. Click the [No] button to return to the Not Applicable Exhibits screen.

8.2.18.10 Form SDR Submission

After completing the required information on a selected Form SDR, click the [Submit] button at the top of the screen to transmit the submission to EDGAR.

The system will validate the form to verify that all required items in the form have been completed. A red "x" icon will display on the tabs that contain incomplete or invalid data. Complete any missing information and correct any errors before re-attempting to submit the form to EDGAR. If the applicant is filing a "Live" submission and there are no errors in the form, then the system will display a Confirmation/Warning screen. Alternatively, if the applicant is filing a "Test" submission and there are no errors in the form, then the system will display an Acknowledgment screen (Figure 8-187).

Confirmation

The Confirmation screen will prompt the applicant to "Transmit" or "Cancel" the Form SDR submission.

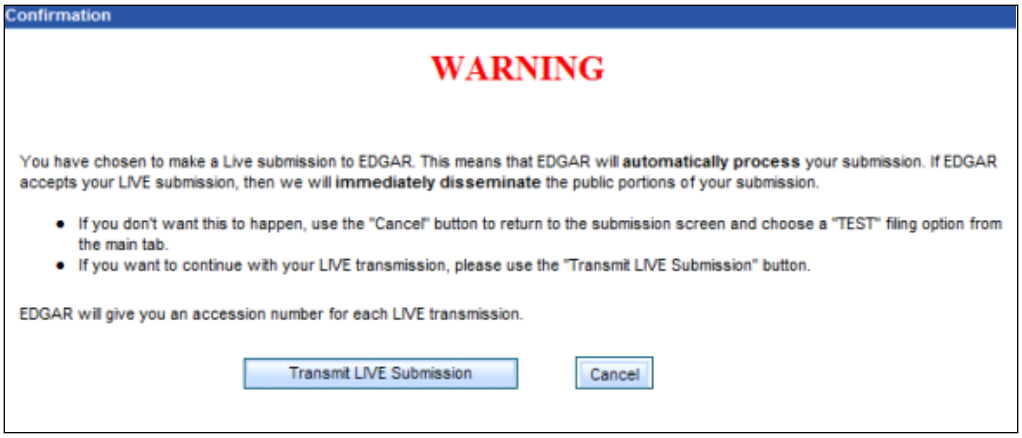


Figure 8-186: Confirmation Screen

Click the [Cancel] button on the Confirmation screen to cancel the live submission; this returns the applicant to the Filer Information screen.

To submit the SDR filing to EDGAR for processing, click the [Transmit LIVE Submission] button on the Confirmation screen.

After Form SDR is submitted, SEC staff will review the submission and make a determination of whether the information for which confidential treatment is requested should be made public. If the SEC staff accepts the SDR filing, then EDGAR will immediately disseminate the content and attached exhibits of the submission that the SEC staff has determined to be public. Additionally, EDGAR will automatically send a notification to the e-mail address(es) specified on the Filer Information screen, stating that the filing was accepted.

Conversely, if the SEC staff suspends the SDR filing, EDGAR will automatically send a notification to the provided email address(es) communicating that the submission was suspended. The filing status notification can also be retrieved from the Retrieve Submission Information screen of the EDGAR Filing Website or the EDGAR Online Forms Website. The suspended filing will not be disseminated.

Form SDR Submission Acknowledgment

The Acknowledgment screen, shown in Figure 8-187, provides acknowledgment of the Form SDR submission. Applicants may retain the accession number of the submission for their records.

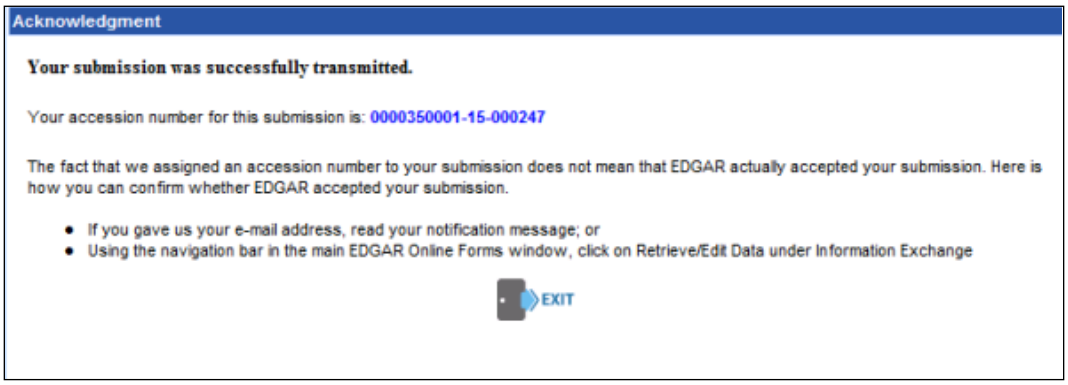


Figure 8-187: Acknowledgment Screen

8.2.19 File SBS Entity Forms

This section describes the general process for preparing and submitting Forms SBSE, SBSE-A, SBSE-BD, SBSE-C, SBSE-W, and SBSE-CCO-RPT to EDGAR for processing.

Security-based Swap Dealers or Major Security-based Swap Participants (collectively, "SBS Entities") are required to register and withdraw from registration with the Commission using the following primary form types and their amendments (as applicable):

- SBSE: Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants
- SBSE/A: Amendment to an Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants
- SBSE-A: Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered or Registering with Commodity Futures Trading Commission as a Swap Dealer or Major Swap Participant
- SBSE-A/A: Amendment to an Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered or Registering with the Commodity Futures Trading Commission as a Swap Dealer or Major Swap Participants
- SBSE-BD: Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered Broker-dealers
- SBSE-BD/A: Amendment to an Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered Broker-dealers
- SBSE-C: Certifications for Registration of Security-based Swap Dealers and Major Security-based Swap Participants
- SBSE-W: Request for Withdrawal from Registration as a Security-based Swap Dealer or Major Security-based Swap Participant
- SBSE-CCO-RPT: Chief Compliance Officer's Annual Compliance Report of Security-Based Swap Dealer or Major Security-Based Swap Participant
- SBSE-CCO-RPT/A: Amendment to Chief Compliance Officer's Annual Compliance Report of Security-Based Swap Dealer or Major Security-Based Swap Participant

Each SBS Entity form contains several tabs on the left navigation pane. The tabs contain a number of questions that are organized into Items, Schedules, and Disclosure Reporting Pages (DRPs) for the selected submission form type. Applicants must complete the entire SBS Entity form, including all applicable schedules and any required Disclosure Reporting Pages (DRPs), attach all required documents, and electronically execute the form.

When filing an SBS Entity Form, the applicant may view the filing instructions, print the blank or a partially completed form, save the form to the computer, or exit the form using the menu buttons available on the form type. For more information on the menu buttons, refer to 8.2.2, "General Information on Online Forms."

8.2.20 Completing an SBS Entity Submission

To assist in completing an SBS Entity submission, the screens for submission form types SBSE, SBSE-A, SBSE-BD, SBSE-C, SBSE-W, SBSE-CCO-RPT and their descriptions are included in the following subsections.

Selecting a Submission Form Type

To file an SBS Entity form, click the 'File SBS Entity Forms' link on the EDGAR Menu of the Filing Website (See Figure 8-62~~Figure 8-62~~). The File SBS Entity Forms screen is displayed (Figure 8-188), allowing the applicant to select the type of filing to submit.

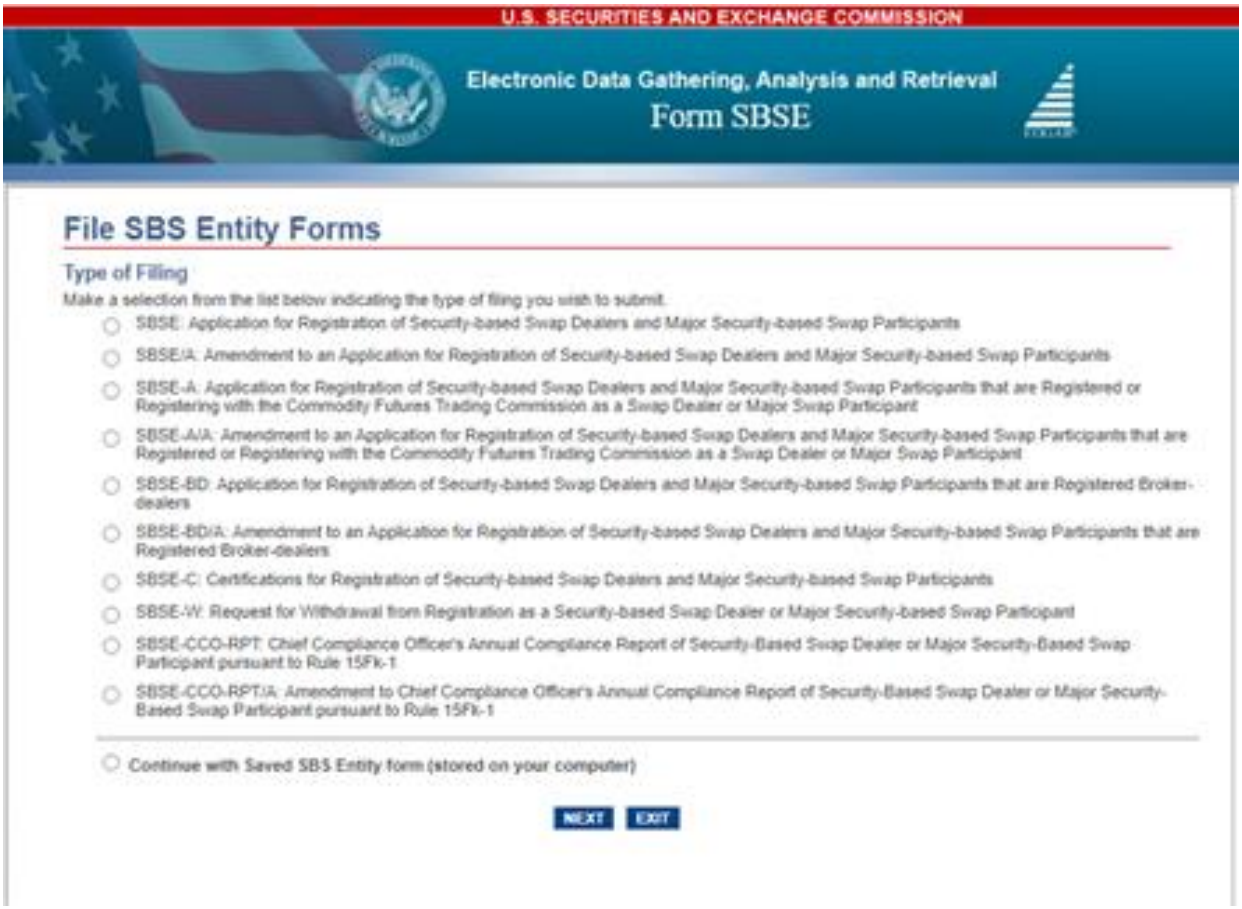


Figure 8-188: File SBS Entity Forms screen

Select a submission form type from the SBS Entity Forms screen:

- Select the "SBSE: Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants" option to file an application for registration as a Security-based Swap Dealer or Major Security-based Swap Participant.
- Select the "SBSE/A: Amendment to an Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants" option to file an amendment to an SBSE submission.

If registered or registering with the Commodity Futures Trading Commission (CFTC) as a Swap Dealer or Major Swap Participant:

- Select the “SBSE-A: Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered or Registering with the Commodity Futures Trading Commission as a Swap Dealer or Major Swap Participant” option to file an application for registration as a Security-based Swap Dealer or Major Security-based Swap Participant.
- Select the “SBSE-A/A: Amendment to an Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered or Registering with the Commodity Futures Trading Commission as a Swap Dealer or Major Swap Participant” option to file an amendment to an SBSE-A submission.

If registered or registering with the Commission as a Broker-dealer:

- Select the “SBSE-BD: Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered Broker-dealers” option to file an application for registration as a Security-based Swap Dealer or Major Security-based Swap Participant.
- Select the “SBSE-BD/A: Amendment to an Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered Broker-dealers” option to file an amendment to an SBSE-BD submission.

Other Selections:

- Select the “SBSE-C: Certifications for Registration of Security-based Swap Dealers and Major Security-based Swap Participants” option to file a certification by Security-based Swap Dealers and Major Security-based Swap Participants.
- Select the “SBSE-W: Request for Withdrawal from Registration as a Security-based Swap Dealer or Major Security-based Swap Participant” option to request to withdraw from a registration as a Security-based Swap Dealer or Major Security-based Swap Participant.
- Select the “SBSE: Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants” option to file an application for registration as a Security-based Swap Dealer or Major Security-based Swap Participant.
- Select the “SBSE/A: Amendment to an Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants” option to file an amendment to an SBSE submission.
- Select the “SBSE-CCO-RPT: Chief Compliance Officer's Annual Compliance Report of Security-Based Swap Dealer or Major Security-Based Swap Participant pursuant to Rule 15Fk-1” option to file an annual compliance report as a Security-based Swap Dealer or Major Security-based Swap Participant.
- Select the “SBSE-CCO-RPT/A: Amendment to Chief Compliance Officer's Annual Compliance Report of Security-Based Swap Dealer or Major Security-Based Swap Participant pursuant to Rule 15Fk-1” option to file an amendment to an annual compliance report as a Security-based Swap Dealer or Major Security-based Swap Participant.

- Select the "Continue with Saved SBS Entity form (stored on your computer)" option to continue working on a previously saved SBS Entity filing.

Click the [Next] button. The Filer Information screen specific to the selected form type is displayed.

Filer Information

The Filer Information screen allows the applicant to enter filer information about the SBS Entity. Based on the type of submission selected, the screen header displays the type of SBS Entity form being submitted. The Form SBSE: Filer Information screen, shown in Figure 8-189, is specific to Form SBSE.

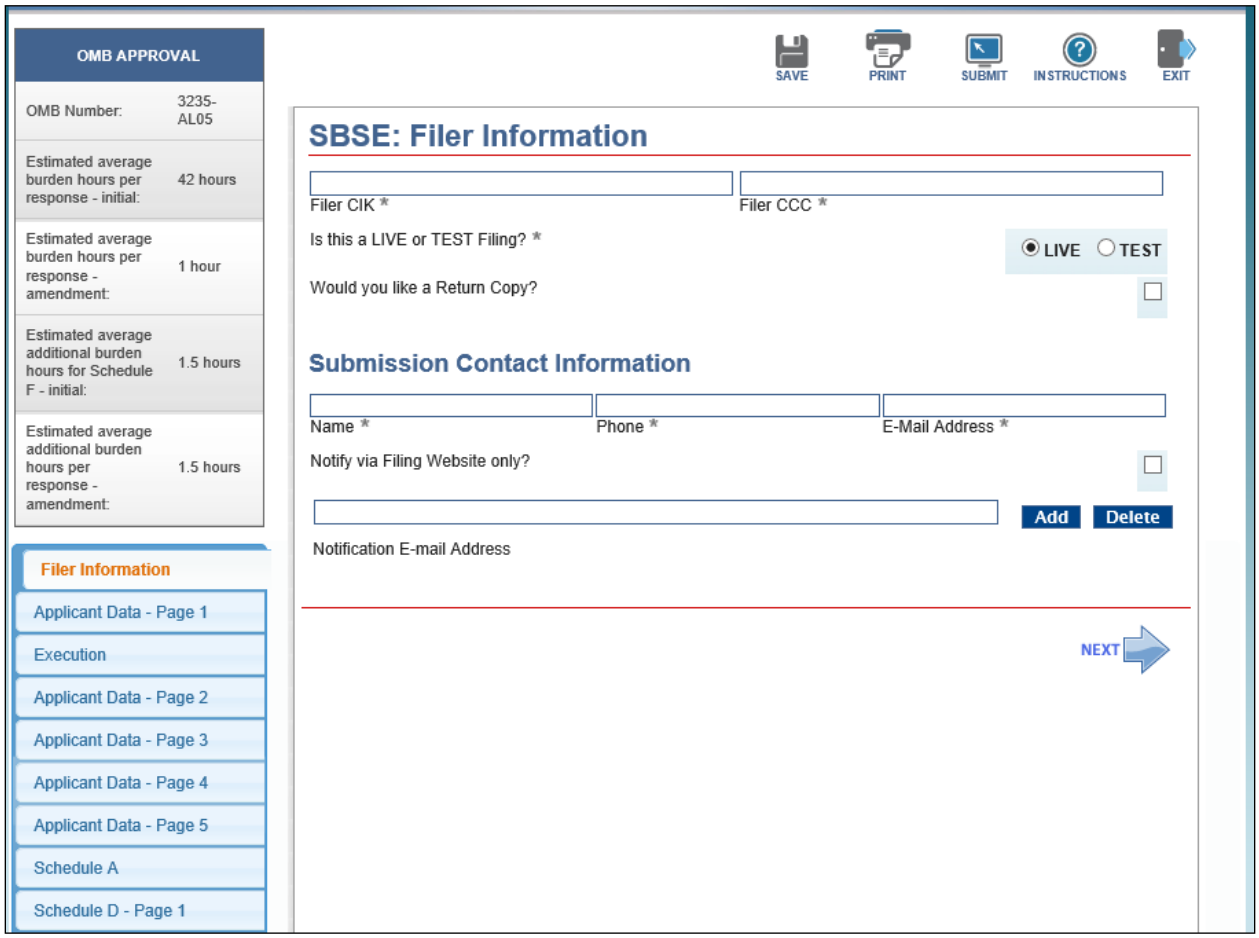


Figure 8-189: Form SBSE: Filer Information

The following are the data entry conventions for the Filer Information screen:

- **Filer CIK and Filer CCC**: Enter the CIK and CCC of the filer.

  Note: Based on the CIK and CCC entered, certain fields within an Item are pre-populated with information maintained in EDGAR.

- **Submission Contact Information**: Enter the name, phone number, and e-mail address of the person that the SEC should contact regarding any questions concerning the submission.

- **Notification Information:** Enter the e-mail addresses of any additional individuals to notify regarding the status of the filing (i.e., submission was accepted or suspended). After submitting the filing, EDGAR will automatically send notification messages to the e-mail address(es) informing them of the filing status (i.e., the filing was accepted or suspended).

Note: Amended filings will be pre-populated with values from the most recently accepted SBS Entity registration (SBSE, SBSE-A, SBSE-BD) or SBS Entity amendment (SBSE/A, SBSE-A/A, or SBSE-BD/A) submission.

8.2.20.1 Form SBSE: Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants

Form SBSE contains five Applicant Data pages, divided into seventeen Items; six Schedules; and four Disclosure Reporting Pages. The Applicant must complete all seventeen Items; all applicable Schedules and Disclosure Reporting Pages (DRPs); and attach any required documents when submitting Form SBSE or its amendment.

The following sections: Form SBSE Applicant Data Pages, Form SBSE Schedules, and Form SBSE Disclosure Reporting Pages provide the primary screens and their descriptions for Form SBSE.

Form SBSE Applicant Data Pages

There are five Applicant Data pages on Form SBSE. These Applicant Data pages are made up of the following SBSE Items:

Item 1: Provides basic information about the applicant, which includes the legal name of the applicant, business and mailing address, and registration information.

Item 2: Indicates the type of registration the applicant is submitting (Security-based Swap Dealer or Major Security-based Swap Participant).

Item 3: Indicates if the applicant is a:

- foreign security-based swap dealer that intends to work with the Commission and its primary regulator to have the Commission determine whether the requirements of the primary regulator's regulatory system are comparable to the Commission's; or
- foreign security-based swap dealer that intends to avail itself of a previously granted substituted compliance determination.

Item 4: Indicates if the applicant intends to compute capital or margin, or price customer or proprietary positions, using mathematical models.

Item 5: Indicates if the applicant is subject to regulation by a prudential regulator, as defined in Section 1a(39) of the Commodity Exchange Act. If "Yes" is selected, the applicant must also identify the prudential regulator (The Federal Reserve Board, Office of the Comptroller of the Currency, Federal Deposit Insurance Corporation, Farm Credit Administration, or Federal Housing Finance Agency).

Item 6: Indicates if the applicant is a U.S. branch of a non-resident entity. If "Yes" is selected, the applicant must also identify the non-resident entity and its location.

Item 7: Provides a brief description of the applicant's business activities.

Item 8: Provides information about the applicant's type of organization including the applicant's legal status, month of fiscal year end, and date and location the legal status was obtained.

Item 9: Indicates if the applicant is a successor to a currently registered SBSE. If "Yes" is selected, then the applicant must complete appropriate items on Schedule D. See Section "8.2.20.1.1 Form SBSE Schedules" for more information.

Item 10: Indicates if the applicant is holding or maintaining any funds or securities to collateralize counterparty transactions.

Item 11: Indicates if the applicant has any arrangement with any person, firm, or organization. If "Yes" is selected for any question in Item 11, then the applicant must complete appropriate items on Schedule D. See Section "8.2.20.1.1 Form SBSE Schedules" for more information.

Item 12: Indicates if any individual controls the management/policies or wholly/partially finances the business of the applicant. If "Yes" is selected for any question in Item 12, then the applicant must complete appropriate items on Schedule D. See Section "8.2.20.1.1 Form SBSE Schedules" for more information.

Item 13: Indicates if the applicant is directly or indirectly subject to or owner of a control relationship. If "Yes" is selected for any question in Item 13, then the applicant must complete appropriate items on Schedule D. See Section "8.2.20.1.1 Form SBSE Schedules" for more information.

Item 14: Indicates Disclosure Reporting Requirements based on affirmative responses. See Section "8.2.20.1.2 Form SBSE Disclosure Reporting Pages" for more information.

Item 15: Indicates if the applicant has any existing registrations with the Commission or CFTC. If "Yes" is selected for any question in Item 15, then the applicant must provide all unique identification numbers assigned to the firm relating to this business on Schedule D. See Section "8.2.20.1.1 Form SBSE Schedules" for more information.

Item 16: Indicates if the applicant effects any transactions in commodity futures, commodities or commodity options, as a broker for others or as a dealer for its own account, or is engaged in any other investment related, non-securities business. If "Yes" is selected the applicant must provide all unique identification numbers assigned to the firm related to this business and describe each other business briefly on Schedule D. See Section "8.2.20.1.1 Form SBSE Schedules" for more information.

Item 17: Indicates if the applicant is registered with a foreign financial regulatory authority. If "Yes" is selected, then the applicant must list all such registrations on Schedule F. See Section "8.2.20.1.1 Form SBSE Schedules" for more information.

Form SBSE Items 1, 2, and 8 are explained further below:

Item 1

There are 10 sections (A to J) in Item 1, which allows the applicant to enter identifying details about the applicant.

A. **Full name of the *applicant*:** This field is pre-populated from the Entity Name associated with the CIK entered on the Filer Information screen. This field is not editable.

B. **Tax Identification No.:** This field is pre-populated from the Entity Name associated with the CIK entered on the Filer Information screen. This field is not editable. **Applicant's UIC # (if any)**: Enter the applicant's UIC Number, if applicable. **Applicant's CIK #**: This field is pre-populated from the CIK of the primary registrant entered on the Filer Information screen.

C. **(1) The *business name* under which the *applicant* primarily conducts business, if different from 1A:** This field is pre-populated from the information stored in

EDGAR. This field is not editable. The filer must edit the data at the entity level using the Retrieve/Edit Data screen.

D. **If this filing makes a name change on behalf of an *applicant*, enter the new name and specify whether the change is to the *applicant's name* (1A) or to the business name (1C):** Indicate if the applicant name or business name is being changed as a result of this submission. The "Name" field is not editable. The filer must edit the data at the entity level using the Retrieve/Edit Data screen.

E. ***Applicant's* Main Address (Do not use a P.O. Box):** This field is pre-populated from the CIK value entered on the Filer Information screen from the Company Information Business Address. This field is not editable. Filers must update information on the Retrieve/Edit Data screen.
Any other business locations must be reported on Schedule E. Applicants that do not reside in the United States of America must designate a U.S. agent for service of process using Schedule F. See section "8.2.20.1.1 Form SBSE Schedules" for more information.

F. **Mailing Address, if different:** This field is pre-populated from the CIK value entered on the Filer Information screen from the Company Information Mailing Address if the Mailing Address is different from the applicant's Main Address. This field is not editable. The filer must edit the data at the entity level using the Retrieve/Edit Data screen.

G. **Business Telephone Number:** This field is pre-populated from the CIK value entered on the Filer Information screen form the Company Information Phone. This field is not editable.

H. **Website/URL:** Enter the website address for the applicant. This is an optional field that accepts up to 150 characters.

I. **Contact Employee:** Provide the full legal name (i.e. first, middle, last), title, phone number, and email address for the contact employee authorized to receive all compliance information, communications, and mailings, and be responsible for disseminating it within the applicant's organization.

J. **Chief Compliance Officer designated by the *applicant* in accordance with the Exchange Acts Section 15F(k):** Provide the full legal name (i.e. first, middle, last), title, phone number, and email address for the Chief Compliance Officer designated by the applicant in accordance with Exchange Act Section 15F(k).

Making Changes to Company Information: If you need to make changes to the company information maintained in EDGAR (e.g., name, address, contact information), click the hyperlinked word "here" within 'Changes to company information may be made here'. You will be directed to the Retrieve/Edit Data screen on a new browser window where you may modify this information maintained in EDGAR. However, the modified information will only be displayed if you exit the current session and restart the filing process.

Item 2

There are two sections in Item 2 (A and B) which allow the applicant to enter details on the type of registration that is being filed.

A. **The applicant is registering as a security-based swap dealer:** Select "Yes" if registering as a security-based swap dealer. Otherwise, select "No".

B. **The applicant is registering as a major security-based swap participant:** Select "Yes" if registering as a major security-based swap participant. Otherwise, select "No".

   Because it: (check all that apply): Select at least one response from the following options, only if "Yes" was selected for Item 2B:

   - maintains a substantial security-based swap position
   - has substantial counterparty exposure
   - is highly leveraged to its capital position

Note: Responses to Item 2A and 2B cannot both be "Yes" nor can both be "No". One response must be "Yes" and one must be "No".

Item 8

There are three sections in Item 8 (A to C) which allow the applicant to enter details on the Organization Information of the applicant.

A. **Indicate the legal status of the *applicant*:** Indicate the legal status of the applicant from the following options:

   - Corporation
   - Partnership
   - Limited Liability Company
   - Other (specify)

   Note: If "Other (specify)" is selected, the applicant must provide an explanation of the legal status.

B. **Month *applicant's* fiscal year ends:** Indicate the month in which the applicant's fiscal year ends. To update this field, visit the Retrieve/Edit page on the EDGAR Filing Website. Changes made on Form SBSE will not be made to information stored in EDGAR.

C. **Indicate date and place *applicant* obtained its legal status (i.e. state or country where incorporated, where partnership agreement was filed, or where *applicant* entity was formed):** Provide the State, Country, and Date of formation, where the applicant entity was formed.

8.2.20.1.1 Form SBSE Schedules

Form SBSE contains supplemental Schedules A, B, D, E, and F.

All applicants filing an initial application must complete Schedule A, and if applicable, Schedule B, D, E, and F.

A brief description of each schedule is available in Table 8-6.

Table 8-6: Form SBSE Schedules

Schedule	Description
Schedule A	Schedule A: Direct Owners and Executive Officers of the Applicant Use Schedule A to provide information on the direct owners and executive officers of the applicant.
Schedule B	Schedule B: Indirect Owners of the Applicant Use Schedule B to provide information on the indirect owners of the applicant. 'Yes' must be selected for "Does the applicant have any indirect owners to be reported on Schedule B?" on Schedule A in order to provide information on the indirect owners of the applicant on Schedule B.
Schedule D	Schedule D is divided into three pages containing the following sections, further described below: Schedule D Page 1 contains the following sections: Section I: Other Business Names Section II: Other Business Section III: Successions Section IV: Record Maintenance Arrangements/Business Arrangements/Control Persons/Financings Schedule D Page 2 contains the following section: Section V: Complete this section for control issues relating to Item 13A only. Schedule D Page 3 contains the following section: Section VI: Complete this section for control issues relating to Item 13B only. Note: Schedule D must be designated as an "Initial" or "Amended' filing for Form SBSE. On an initial submission (SBSE), "Initial" should be selected. On an SBSE/A submission, the system will auto populate "Initial" if this Schedule D is being created on that submission. "Amended" will be selected if changes are being made to an existing Schedule D. No check box will be selected on an SBSE/A submission if no change is made to the Schedule D.
Schedule D	Schedule D Page 1 – Section I: Other Business Names Section I of Schedule D allows the applicant to indicate if there are any other business names associated with the applicant, and if applicable, to list each of the "other" names and the state(s) or country(ies) in which they are used.
Schedule D	Schedule D Page 1 – Section II: Other Business Section II of Schedule D requires the applicant to provide further information for affirmative responses in Items 15, 16A, and 16B on Form SBSE. Note: The applicant must complete a separate Schedule D Page 1 for each affirmative response in Item 15, 16A, and 16B on Form SBSE.

Schedule	Description
Schedule D	Schedule D Page 1 – Section III: Successions Section III of Schedule D allows the applicant to provide the name, IRS Employer Number, SEC File Number, and UIC number, if any, of any predecessor involved in the application for registration. Section III is only required if the applicant selected "Yes" in Item 9 of Form SBSE.
Schedule D	Schedule D Page 1 – Section IV: Record Maintenance Arrangements/Business Arrangements/Control Persons/Financings Section IV of Schedule D requires the applicant to provide further information for affirmative responses in Items 11A, 11B, 12A, and 12B on Form SBSE. Note: The applicant must complete a separate Schedule D Page 1 for each affirmative response in Item 11A, 11B, 12A, and 12B on Form SBSE, including any multiple responses to any item.
Schedule D	Schedule D Page 2 – Section V: Complete this section for control issues relating to Item 13A only Section V of Schedule D allows the applicant to report details for Item 13A. The applicant must supply details for all partnerships, corporations, organizations, institutions and individuals necessary to answer each item completely.
Schedule D	Schedule D Page 3 – Section VI: Complete this section for control issues relating to Item 13B only Section VI of Schedule D allows the applicant to report details for Item 13B. The applicant must supply details for all partnerships, corporations, organizations, institutions and individuals necessary to answer each item completely.
Schedule E	Schedule E: Other Business Locations Use Schedule E to identify other business locations of the applicant. Repeat Items 1-6 for each other business locations. Note: Schedule E is only required when changes, additions, or deletions are being made to the information stored in Schedule E. Otherwise, Schedule E is not required.
Schedule F	Schedule F: Non-resident Security-based Swap Dealers and Major Security-based Swap Participants Schedule F is required only if a non-US State is selected in Item 1E of Form SBSE. Schedule F is divided into two sections, described below:
Schedule F	Schedule F – Section I: Service of Process and Certification Regarding Access to Records Section I of Schedule F requires each non-resident security-based swap dealer and non-resident security-based swap participant to identify its United States agent for service of process and to certify that it can as a matter of law and will: (1) Provide the Commission with prompt access to its books and records, and (2) Submit to on site inspection and examination by the Commission.

Schedule	Description
Schedule F	Schedule F – Section II: Registration with Foreign Financial Regulatory Authorities Section II of Schedule F requires the applicant that selected "Yes" on Item 17 to list each foreign financial regulatory authority with which it is registered, the Foreign Registration number (if any), and the name of the Country with which the applicant is registered.

Schedule A of Form SBSE is explained further below.

Schedule A of Form SBSE, shown in Figure 8-190, enables the applicant to provide information on the Direct Owners and Executive Officers.



Figure 8-190: Form SBSE – Schedule A: Direct Owners and Executive Officers

Adding or Deleting a Direct Owner or Executive Officer

To complete Schedule A:

1. Click the [Add Direct owner / Executive officer] button at the bottom of the screen.
2. Indicate if the applicant is a "Firm" or an "Individual".

3. Enter the name, title or status, date when title or status was acquired, and other relevant information of the Direct Owner or Executive Officer in the fields displayed.
4. Select the appropriate entity type (Domestic Entity, Foreign Entity, or Individual).
5. Select an appropriate Ownership Code for the Direct Owner and indicate whether the identified Direct Owner is a control person or a public reporting company under Sections 12 or 15(d) of the Exchange Act.
6. If "Individual" was selected during step 1, then the applicant can provide entries for CRD, IARD, and Foreign Business Number, but cannot provide an IRS Tax No. Additionally, if a value is not provided for "CRD" or "IARD", proceed to step 7. Otherwise, proceed to step 8.
   If "Firm" was selected during step 1, then the applicant must provide at least one entry for CRD, IARD, Foreign Business Number, or IRS Tax No. Proceed to step 8.
7. For individuals not presently registered through CRD or IARD, describe prior investment-related experience (e.g., for each prior position – employer, job title, and dates of service).
8. Click the [Save Direct owner / Executive officer] button to save the information.
9. Repeat steps 1 to 8 to add additional entries.
10. Click the [Delete] button adjacent to an entry to remove it from the submission.

8.2.20.1.2 Form SBSE Disclosure Reporting Pages

Form SBSE and its variants include four types of Disclosure Reporting Pages (DRPs). The DRPs can either be an initial or amended response (to report a change to any of the information provided on a previously reported disclosure event).

Affirmative responses to any of the questions in Item 14 will add the corresponding disclosure tab on the left navigation pane. Figure 8-191: Item 14 - Disclosure Information shows how the response to question D(1) in Item 14 adds the Regulatory Action DRP tab on the left navigation pane.

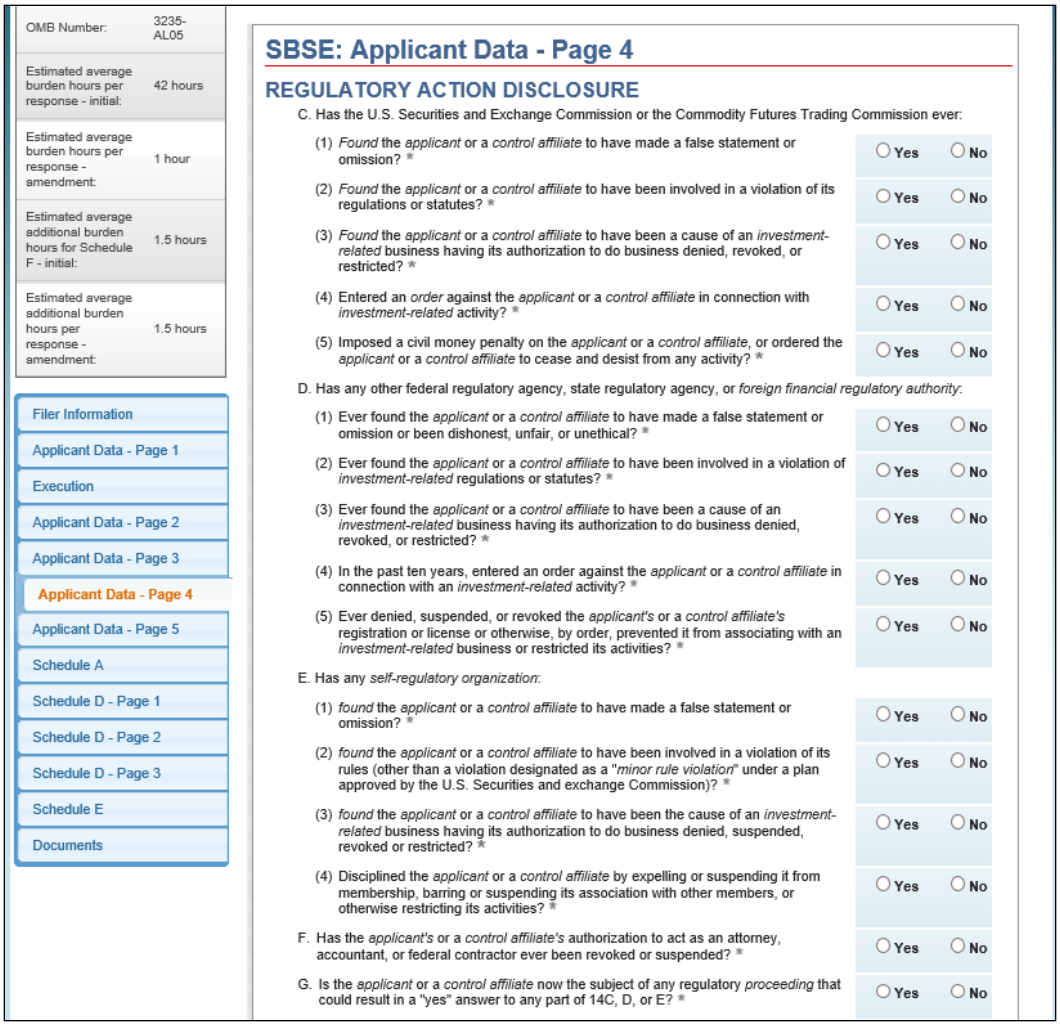


Figure 8-191: Item 14 - Disclosure Information

The four types of DRPs on Form SBSE and its variants are listed below:

- **Criminal Action DRP**: Use this DRP to report details for affirmative responses to questions in Items 14A and 14B of Form SBSE or its variants.
- **Regulatory Action DRP**: Use this DRP to report details for affirmative responses to questions in Items 14C, 14D, 14E, 14F, and 14G of Form SBSE or its variants.
- **Civil Judicial Action DRP**: Use this DRP to report details for affirmative responses to questions in Item 14H of Form SBSE or its variants.
- **Bankruptcy/SIPC DRP**: Use this DRP to report details for affirmative responses to Item 14I on Form SBSE or its variants.

Completing Disclosure Reporting Pages (DRPs) on Form SBSE

To report an event, click the appropriate disclosure tab on the left navigation pane. The corresponding disclosure reporting page is displayed. For example, clicking the Regulatory Action DRP tab displays the Regulatory Action Disclosure Reporting Page (SBSE) screen as shown in Figure 8-192.

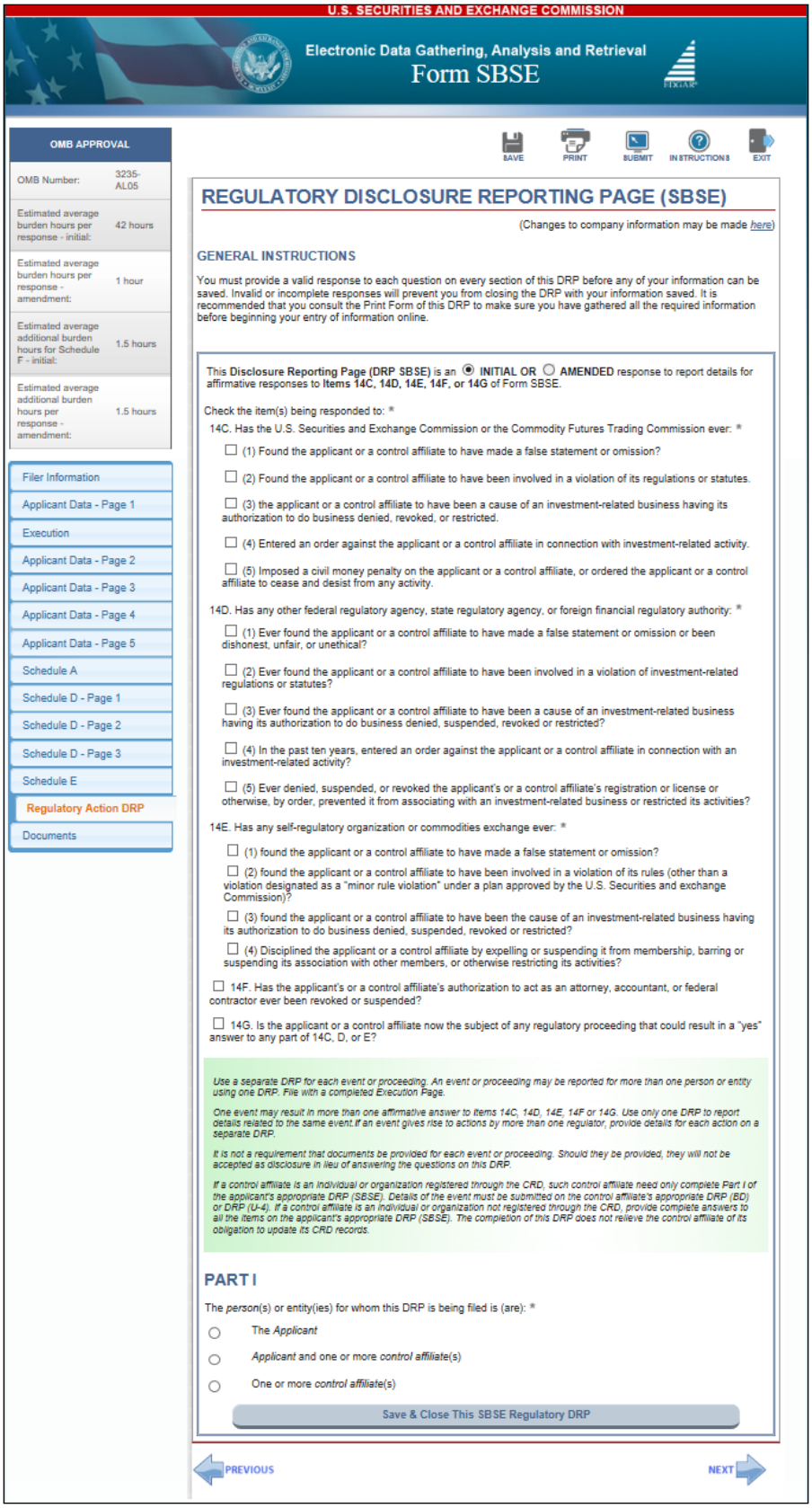


Figure 8-192: Form SBSE Regulatory Action Disclosure Reporting Page

Note: When filing an amended filing, a new entry must be added to the DRP to report a new event/proceeding or a new case arising out of an existing event/proceeding that was reported earlier on Form SBSE. (Do not add the new case to an existing entry).

The "Regulatory Action DRP" is explained further below.

This Disclosure Reporting Page (DRP SBSE) is an: The "Initial" radio button is pre-populated, if a new event is being added to the DRP. Alternatively, the "Amended" radio button will be pre-populated if an event reported earlier (on Form SBSE or its variants) is being updated.

Check item(s) being responded to: Select the appropriate check boxes to match the questions with affirmative responses in Item 14.

There are two parts to the Regulatory Action DRP on Form SBSE, and they are to be completed as applicable. In Part 1 of the DRP, specify for whom the DRP is being filed and if applicable, provide the total number of associated persons, the type, and identifying information of each associated person. Proceed further by completing Part 2 of the DRP as necessary.

A. **The person(s) or entity(ies) for whom this DRP (SBSE) is being filed is (are) the:** Only one of the following may be selected:
   - The Applicant
   - Applicant and one or more control affiliate(s)
   - One or more control affiliate(s)

1. **Applicant**: Follow the steps below to provide information about the applicant's disciplinary event.
   a. Click the [Add Applicant] button to report the event being filed for the applicant.
2. **Control Affiliate**: Follow the steps below to provide information about the control affiliate's disciplinary event.
   a. Click the [Add Control Affiliate(s)] button to identify the associated person involved in the event being reported and their details. If there is more than one associated person involved with the same event, identify each associated person separately. In the corresponding "Control Affiliate" section of the DRP, provide identifying information and registration information of the control affiliate, and if applicable, complete Regulatory Action DRP Part 2.
   b. If the control affiliate is registered through the CRD and has submitted a DRP (with Form U-4) or DRP (BD) to the CRD System for the event then no further information is required on this DRP.

Removing Disclosure Reporting Pages on Form SBSE

In order to remove a Disclosure Reporting Page from an accepted SBSE or SBSE/A submission, you must submit a new SBSE/A submission. The following DRPs cannot be deleted by providing "No" for questions in Item 14:

- Criminal Action Disclosure Reporting Page
- Regulatory Action Disclosure Reporting Page
- Civil Judicial Action Disclosure Reporting Page

- Bankruptcy/SIPC Disclosure Page

To remove one of these DRPs for the:

- Applicant: Select "Yes" for the "Is this DRP an amendment that seeks to remove a previously filed DRP concerning the applicant from the record?" field. Then, select one or more of the following reasons that the DRP should be removed:
    - The event or proceeding previously reported was resolved in the applicant's favor.
    - The event or proceeding occurred more than ten years ago.
    - The DRP was filed in error. Explain the circumstances.
- Control Affiliate: Select "Yes" for the "Is this DRP an amendment that seeks to remove a previously filed DRP concerning the control affiliate from the record?" field. Then, select one of the following reasons that the DRP should be removed:
    - The control affiliate(s) is no longer associated with the SBS Entity.
    - The event or proceeding previously reported was resolved in the control affiliate's favor.
    - The event or proceeding occurred more than ten years ago.
    - The DRP was filed in error. Explain the circumstances.

8.2.20.2 Form SBSE-A: Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered or Registering with the Commodity Futures Trading Commission as a Swap Dealer or Major Swap Participant

Form SBSE-A is the Application for Registration as either a Security-based Swap Dealer or Major Security-based Swap Participant by an entity that is not registered or registering as a broker-dealer, but is registered or registering with CFTC as a swap dealer or major swap participant. The form contains nineteen Items, five Schedules, and four Disclosure Reporting Pages. The applicant must complete all applicable Items, Schedules, and Disclosure Reporting Pages (DRPs), and attach any required documents when submitting Form SBSE-A. These Items, Schedules, and DRPs are explained further in this section.

Form SBSE-A Items

Item 1: Provides basic information about the applicant, which includes the legal name of the firm, business and mailing address, registration information, website URL, and Chief Compliance Officer.

Item 2: Indicates the type of registration the applicant is submitting (Security-based Swap Dealer or Major Security-based Swap Participant).

Item 3: Indicates if the applicant is a foreign security-based swap dealer that intends to work with the Commission and its primary regulator to have the Commission determine whether the requirements of its primary regulator's regulatory system are comparable to the Commission's or if the applicant is a foreign security-based swap dealer that intends to avail itself of a previously granted substituted compliance determination.

Item 4: Indicates if the applicant intends to compute capital or margin, or price customer or proprietary positions, using mathematical models.

Item 5: Indicates if the applicant is currently registered or registering with the Commodity Futures Trading Commission as a Swap Dealer or Major Swap Participant.

Item 6: Indicates if the applicant is subject to regulation by a prudential regulator, as defined in Section 1a(39) of the Commodity Exchange Act**.**

Item 7: Provides a brief description of the applicant's business activities.

Item 8: Indicates if the applicant is subject to regulation by a prudential regulator, as defined in Section 1a(39) of the Commodity Exchange Act. If "Yes" is selected, the applicant must also identify the prudential regulator (The Federal Reserve Board, Office of the Comptroller of the Currency, Federal Deposit Insurance Corporation, Farm Credit Administration, or Federal Housing Finance Agency).

Item 9: Indicates if the applicant is registered with the Commission as an investment advisor. If "Yes" is selected, provide the Applicant's IARD number.

Item 10: Indicates if the applicant is otherwise registered with the CFTC. If so, the applicant must provide the type of registration (Futures Commission Merchant, Introducing Broker, Commodity Pool Operator, or Other).

Item 11: Indicates if the applicant has any other non-securities, financial services industry-related business. If "Yes" is selected, describe each other business briefly on Schedule B, Section I. See Section "8.2.20.2.1 SBSE-A Schedules" for more information.

Item 12: Indicates if the applicant is holding or maintaining any funds or securities to collateralize counterparty Transactions.

Item 13: Indicates if the applicant has any arrangement under which any person, firm or organization keeps any books or records, executes, trades, custodies, clears, or settles on behalf of the applicant. If "Yes" is selected for any question in Item 13, then the applicant must complete appropriate items on Schedule B, Section II. See Section "8.2.20.2.1 Form SBSE-A Schedules" for more information.

Item 14: Indicates if any person directly or indirectly controls the management or policies of the applicant through agreement or otherwise. If "Yes" is selected, then the applicant must complete appropriate items on Schedule B, Section II. See Section "8.2.20.2.1 Form SBSE-A Schedules" for more information.

Item 15: Indicates if any person wholly/partially finances the business of the applicant. If "Yes" is selected, then the applicant must complete appropriate items on Schedule B, Section II. See Section "8.2.20.2.1 Form SBSE-A Schedules" for more information.

> **Note**: Do not answer "Yes" to Item 15 if the person finances the business of the applicant through: 1) a public offering of securities made pursuant to the Securities Act of 1933; or 2) credit extended in the ordinary course of business by suppliers, banks, and others.

Item 16: Indicates if the applicant is a successor to a currently registered SBSE. If "Yes" is selected, then the applicant must complete appropriate items on Schedule B, Section III. See Section "8.2.20.2.1 Form SBSE-A Schedules" for more information.

Item 17: Indicates if the applicant is registered with a foreign financial regulatory authority. If "Yes" is selected, then the applicant must list all such registrations on

Schedule F, Section II. See Section "8.2.20.2.1 Form SBSE-A Schedules" for more information.

Item 18: Specify the number of principals that the applicant has who are individuals. The applicant must also list all principals who are individuals on Schedule A. See Section "8.2.20.2.1 Form SBSE-A Schedules" for more information.

Item 19: Indicates if any principal not identified in Item 18 and Schedule A effect, or is any principal not identified in Item 18 and Schedule A involved in effecting security-based swaps on behalf of the applicant, or will such principals effect or be involved in effecting such business on the applicant's behalf. If "Yes" is selected, the applicant must complete the appropriate items on Schedule B, Section IV. See Section "8.2.20.2.1 Form SBSE-A Schedules" for more information.

8.2.20.2.1 Form SBSE-A Schedules

Form SBSE-A contains supplemental Schedules A, B, D, and F.

All applicants filing an initial application must complete Schedule D, and if applicable, Schedule A, B, and F.

A brief description of each schedule is available in Table 8-7.

Table 8-7: Form SBSE-A Schedules

Schedule	Description
Schedule A	Schedule A: Principals that are Individuals Each applicant can use Schedule A to list the Principals of the applicant that are individuals. Schedule A must be completed only if a numerical value greater than zero is entered in Item 18.
Schedule B	Schedule B is divided into multiple sections, further described below. I. Other Business II. Record Maintenance Arrangements/Business Arrangements/Control Persons/Financings III. Successions IV. Principals Effecting or Involved in Effecting SBS Business Note: Schedule B will only be displayed if the applicant has selected "Yes" for questions in Items 11, 13, 14, 15, 16 or 19 of Form SBSE-A.
Schedule B	Schedule B – Section I: Other Business Section I of Schedule B allows the applicant to provide more information on an affirmative response in Item 11 of Form SBSE-A.
Schedule B	Schedule B – Section II: Record Maintenance Arrangements/Business Arrangements/Control Persons/Financings Section II of Schedule B requires the applicant to provide further information for affirmative responses in Items 13A, 13B, 14, and 15 on Form SBSE-A. Note: The applicant must complete a separate Schedule B Page 1 for each affirmative response in Item 13A, 13B. 14, and 15 on Form SBSE-A, including any multiple responses to any item.

Schedule	Description
Schedule B	Schedule B – Section III: Successions Section III of Schedule B allows the applicant to provide details of any predecessor entity, including date of succession, SEC file number, and CRD number, involved in the application for registration. Section III is only required if the applicant selected "Yes" in Item 16 of Form SBSE-A.
Schedule B	Schedule B – Section IV: Principals Effecting or Involved in Effecting SBS Business Section IV of Schedule B allows the applicant to provide details for an affirmative response to Item 19. For each Principal identified in Section IV of Schedule B, the applicant must complete Schedule D of Form SBSE-A and the relevant DRP Pages. See section "Form SBSE-A Disclosure Reporting Pages" for more information. Note: An applicant can have multiple principals in Schedule B, Section IV and each principal must complete a Schedule D.
Schedule D	Schedule D: Disclosure Information Schedule D is divided into four sections: Criminal Disclosure, Regulatory Action Disclosure, Civil Judicial Disclosure, and Financial Disclosure. Based on affirmative responses to questions in each section, corresponding Disclosure Reporting Pages will be displayed on the left navigation pane. The applicant must complete all applicable Disclosure Reporting Pages.
Schedule F	Schedule F: Non-Resident Security-based Swap Dealers and Major Security-based Swap Participants Schedule F is divided into two sections, described below.
Schedule F	Schedule F – Section I: Service of Process and Certification Regarding Access to Records Section I of Schedule F requires each nonresident security-based swap dealer and nonresident security-based swap participant to identify its United States agent for service of process and to certify that it can as a matter of law and will: (1) Provide the Commission with prompt access to its books and records, and (2) Submit to onsite inspection and examination by the Commission.
Schedule F	Schedule F – Section II: Registration with Foreign Financial Regulatory Authorities Section II of Schedule F requires the applicant to list each foreign financial regulatory authority with which it is registered, the Foreign Registration number (if any), and the name of the Country from which the authority presides.

The following Form SBSE-A Schedules, with their primary screens, are explained further.

- Schedule B, Section IV: Principals Effecting or Involved in Effecting SBS Business
- Schedule D: Disclosure Information

Schedule B, Section IV of Form SBSE-A, shown in Figure 8-193, enables the applicant to identify any principal not identified in Item 15, Item 18, or Schedule A who effects or is involved in effecting security-based swaps on behalf of the applicant. For each principal identified in Schedule B, Section IV, the applicant must complete Schedule D and all relevant Disclosure Reporting Pages.

Adding a Principal

To complete Schedule B, Section IV:

1. Click the [Add Principal] button at the bottom of the page.
2. Enter the name of the principal and select the type of entity (Corporation, Partnership, Limited Liability Company, or Other). If other, provide a description.
3. Enter the SEC File Number, CRD, NFA, IARD, CIK Number, UIC (if any), and/or Tax Identification number for the principal.
4. Enter the Business Address for the principal.
5. Indicate if the principal either "effects" or "is involved in effecting" security swaps on behalf of the applicant.
6. Briefly describe the details of the principal's activities relating to its effecting or involvement in effecting security-based swap transactions on behalf of the applicant.
7. Click the [Save principals] button at the bottom of the screen.
8. Repeat steps 1 to 7 to add additional principals.

Note: The applicant can provide up to 20 principals in an SBSE-A submission.

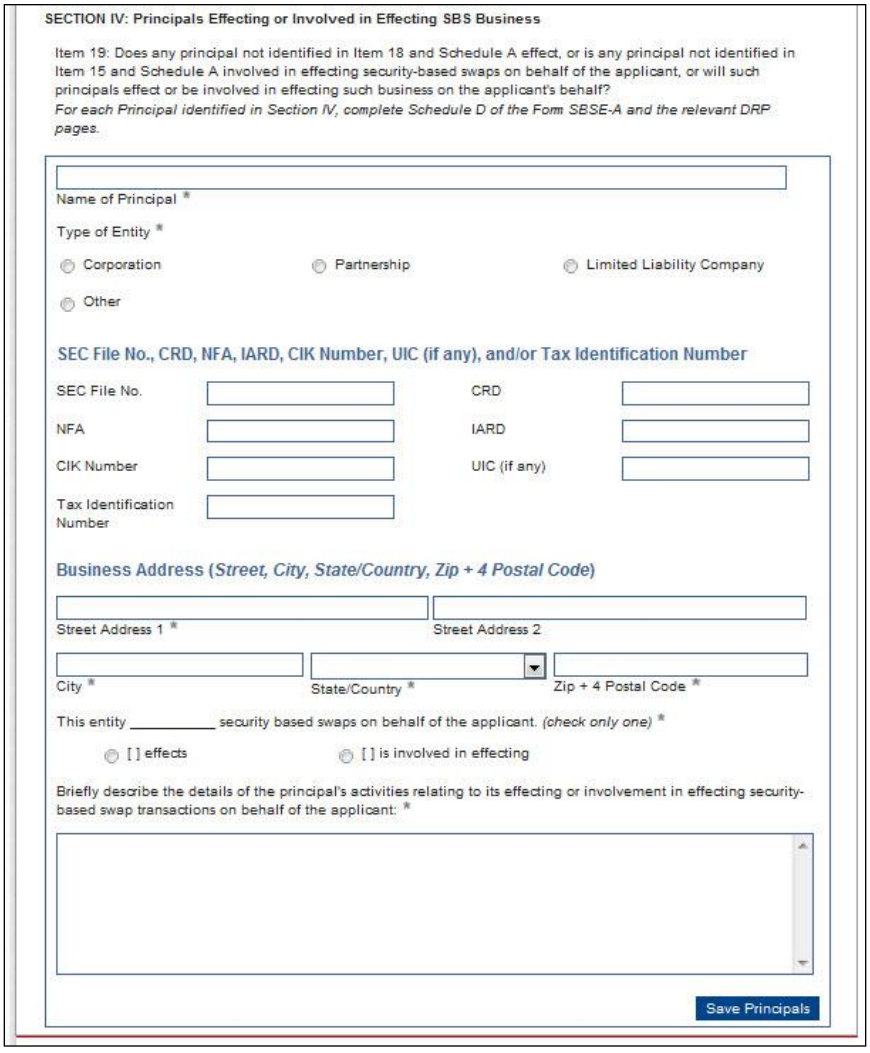


Figure 8-193: Form SBSE-A: Schedule B, Section IV

Schedule D of Form SBSE-A, shown in Figure 8-194~~Figure 8-194~~, enables the applicant to indicate the disclosure requirements of principals identified in the filing. If "Yes" is selected for any question on Schedule D then the applicant must complete the associated Disclosure Reporting Page. See Section "8.2.20.2.2 Form SBSE-A Disclosure Reporting Pages" for more information.

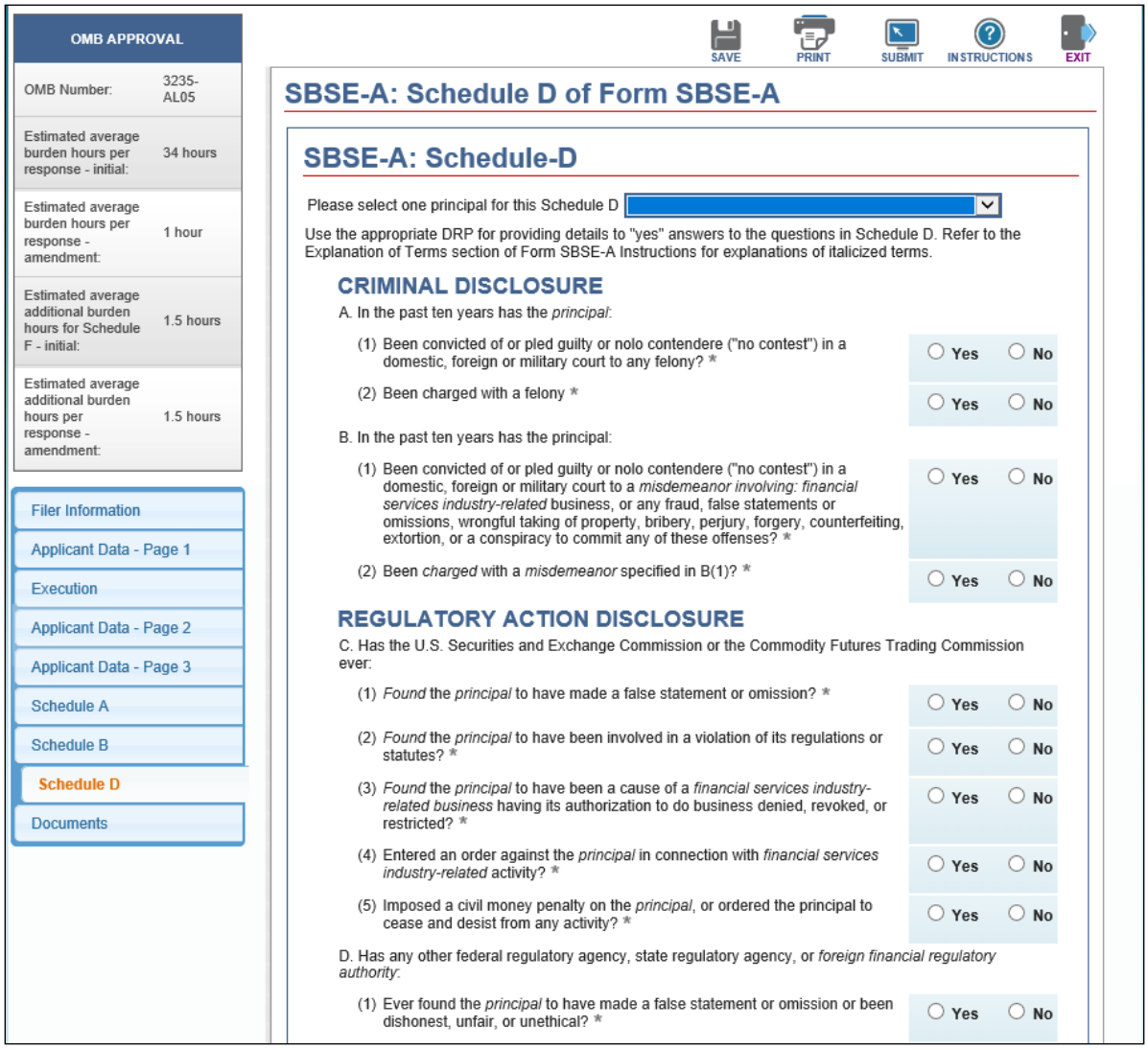


Figure 8-194: Form SBSE-A: Schedule D

8.2.20.2.2 Form SBSE-A Disclosure Reporting Pages

Form SBSE-A and its variants include four types of Disclosure Reporting Pages (DRPs). The DRPs can either be an initial response or an amendment to report a change in status to a previously reported disclosure event. Affirmative responses to any of the questions in Schedule D will add a corresponding disclosure tab on the left navigation pane.

The four types of DRPs on Form SBSE-A are listed below:

- **Criminal Action DRP:** Use this DRP to report details for affirmative responses to questions in Items A and B of Schedule D on Form SBSE-A.

- **Regulatory Action DRP:** Use this DRP to report details for affirmative responses to question(s) in Items C, D, E, F, or G of Schedule D of Form SBSE-A.
- **Civil Judicial Action DRP:** Use this DRP to report details for affirmative responses to questions in Item H of Schedule D on Form SBSE-A.
- **Bankruptcy/SIPC DRP:** Use this DRP to report details for an affirmative response to questions in Item I of Schedule D of Form SBSE-A.

Completing Disclosure Reporting Pages (DRPs) on Form SBSE-A

To report an event, click the appropriate disclosure tab on the left navigation pane. The corresponding disclosure reporting page is displayed. For example, clicking the Criminal Action DRP tab displays the Criminal Action Disclosure Reporting Page (SBSE-A) screen as shown in Figure 8-195~~Figure 8-195~~.

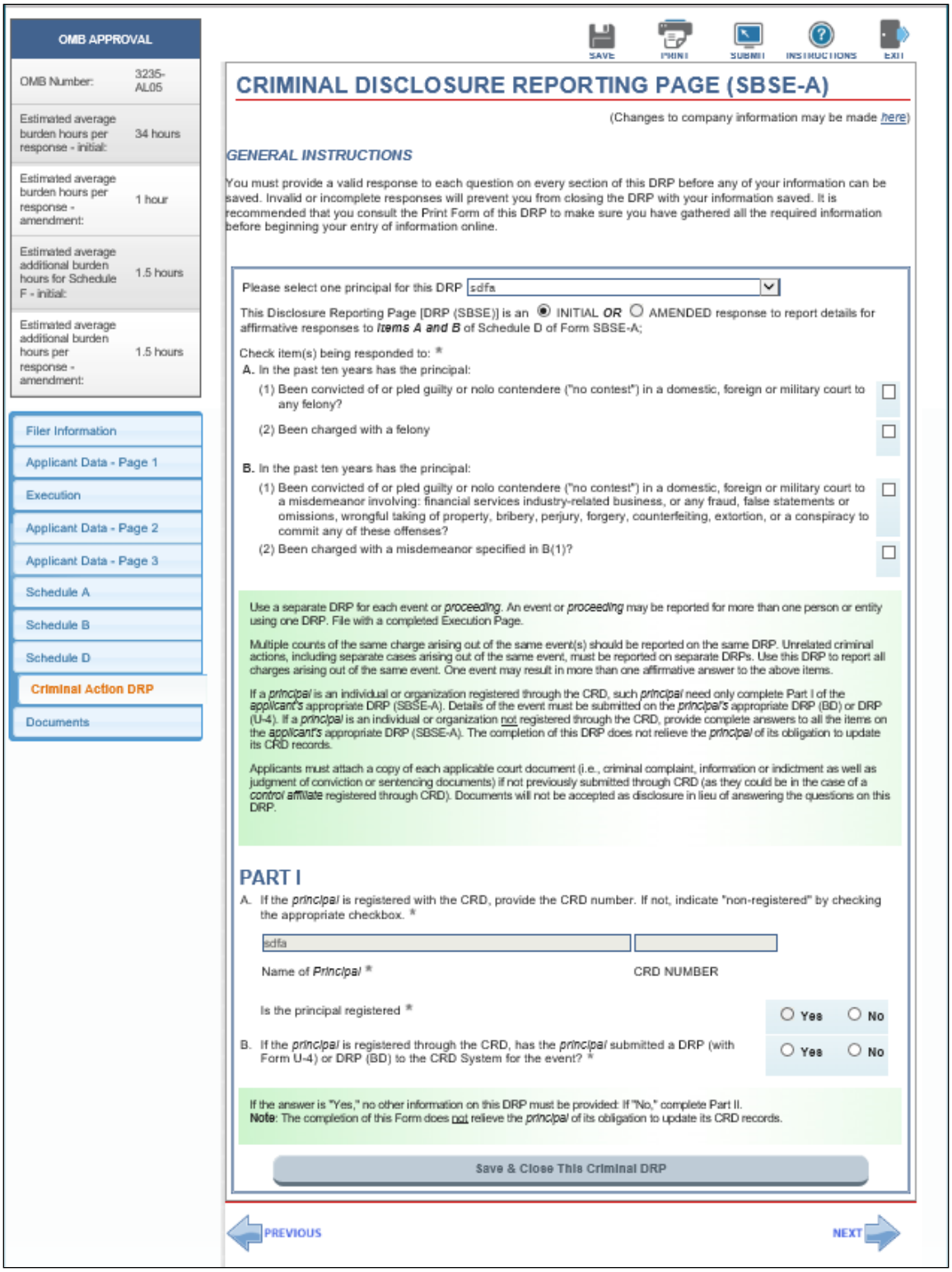


Figure 8-195: Criminal Action Disclosure Reporting Page (SBSE-A) screen

Note: When filing an amended filing, a new entry must be added to the DRP to report a new event/proceeding or a new case arising out of an existing event/proceeding that was reported earlier on Form SBSE-A. (Do not add the new case to an existing entry).

The "Criminal Action DRP" is explained further below.

This Disclosure Reporting Page (DRP SBSE-A) is an: The "Initial" radio button is pre-populated, if a new event is being added to the DRP. Alternatively, the "Amended" radio button will be pre-populated if an event reported earlier (on Form SBSE-A or its variants) is being updated.

Check item(s) being responded to: Select the appropriate check boxes to match the questions with affirmative responses in Schedule D.

There are two parts to the Criminal Action DRP on Form SBSE-A, and they are to be completed as applicable. In Part 1 of the DRP, specify for whom the DRP is being filed and indicate if the principal is registered. Proceed further by completing Part 2 of the DRP as necessary.

1. **Principal:** Click the [Add New Criminal DRP] button and follow the steps below to provide information about the principal's disciplinary event.
    a. Select a principal from the drop down menu to identify the principal involved in the event being reported and their details. If there is more than one principal involved with the same event, identify each principal separately. Provide identifying information and registration information of the principal, and if applicable, complete Criminal Action DRP Part 2.
    b. If the principal is registered through the CRD and has submitted a DRP (with Form U-4) or DRP (BD) to the CRD System for the event then no further information is required on this DRP.

Removing Disclosure Reporting Pages on Form SBSE-A

In order to remove a Disclosure Reporting Page from an accepted SBSE-A or SBSE-A/A submission, you must submit a new SBSE-A/A submission. The following DRPs cannot be deleted by providing "No" for questions in Schedule D:

- Criminal Action Disclosure Reporting Page
- Regulatory Action Disclosure Reporting Page
- Civil Judicial Action Disclosure Reporting Page
- Bankruptcy/SIPC Disclosure Page

To remove one of these DRPs, select "Yes" for the "Is this DRP an amendment that seeks to remove a previously filed DRP concerning the principal from the record?" field. Then, select one of the following reasons that the DRP should be removed:

- The principal is no longer associated with the SBS Entity.
- The event or proceeding previously reported was resolved in the principal's favor.
- The event or proceeding occurred more than ten years ago.
- The DRP was filed in error.

8.2.20.3 Form SBSE-BD: Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered Broker-dealers

Form SBSE-BD is the Application for Registration as either a Security-based Swap Dealer or Major Security-based Swap Participant by an entity that is registered or registering with the Commission as a broker or dealer. The form contains seven Items and two Schedules. The applicant must complete all applicable Items, Schedules, and attach required documents when submitting Form SBSE-BD. These Items and Schedules are explained further in the following sections.

Form SBSE-BD Items

Item 1: Provides basic information about the applicant, which includes the legal name of the firm, business and mailing address, CRD Number, registration information, contact employee, and Chief Compliance Officer designated by the applicant.

Item 2: Indicates the type of registration the applicant is submitting (Security-based Swap Dealer or Major Security-based Swap Participant).

Item 3: Indicates if the applicant is currently registered or registering with the Commodity Futures Trading Commission as a Swap Dealer or Major Swap Participant.

Item 4: Indicates if the applicant is subject to regulation by a prudential regulator, as defined in Section 1a(39) of the Commodity Exchange Act. If "Yes" is selected, the applicant must also identify the prudential regulator.

Item 5: Indicates if the applicant is registered with the Commission as an over-the-counter derivatives dealer.

Item 6: Provides a brief description of the applicant's business activities.

Item 7: Indicates if the applicant is registered with a foreign financial regulatory authority. If "Yes" is selected, then the applicant must list all such registrations on Schedule F. See Section "8.2.20.3.1 Form SBSE-BD Schedules" for more information.

8.2.20.3.1 Form SBSE-BD Schedules

Form SBSE-BD contains Schedule F. Applicants must complete Schedule F, if applicable. A comprehensive description of each Schedule is available in Table 8-8.

Table 8-8: SBSE-BD: Schedules and Description

Schedule	Description
Schedule F	Schedule F: Nonresident Security-Based Swap Dealers and Major Security-Based Swap Participants Schedule F is required for applicants who have a non-US State stored for the entity's Mailing Address. Schedule F is divided into two sections, described below.
Schedule F	Schedule F – Section I: Service of Process and Certification Regarding Access to Records Section I of Schedule F requires each nonresident security-based swap dealer and nonresident security-based swap participant to identify its United States agent for service of process and to certify that it can as a matter of law, and will:

Schedule	Description
	(1) Provide the Commission with prompt access to its books and records, and (2) Submit to onsite inspection and examination by the Commission.
Schedule F	Schedule F – Section II: Registration with Foreign Financial Regulatory Authorities Section II of Schedule F requires the applicant to list each foreign financial regulatory authority with which it is registered, the Foreign Registration number (if any), and the name of the Country from which the authority presides.

8.2.20.4 Form SBSE-C: Certifications for Registration of Security-based Swap Dealers and Major Security-based Swap Participants

Each Security-based Swap Dealer and Major Security-based Swap Participant must file Form SBSE-C to complete their registration as a Security-based Swap Dealer or Major Security-based Swap Participant.

8.2.20.5 Form SBSE-W: Request for Withdrawal from Registration as a Security-based Swap Dealer or Major Security-based Swap Participant

Security-based Swap Dealers and Major Security-based Swap Participants must file Form SBSE-W to withdraw their registration from the Securities and Exchange Commission.

8.2.20.6 Form SBSE-CCO-RPT: Chief Compliance Officer's Annual Compliance Report of Security-Based Swap Dealer or Major Security-Based Swap Participant pursuant to Rule 15Fk-1

Each Security-based Swap Dealer and Major Security-based Swap Participant must file Form SBSE-CCO-RPT to complete their annual compliance report.

8.2.20.7 Document Attachments

The Attach Documents List screen, shown in Figure 8-196, enables applicants to upload the documents necessary for Forms SBSE, SBSE-A, SBSE-BD and their variants. Official documents can be submitted in ASCII, HTML, or PDF format.

The following attachments are required when the applicant or an associated person is a non-resident of the U.S.:

- Attach an Opinion of Counsel as *EX-99.34 OPIN COUNSL* if the applicant is a non-resident of the U.S. A non-resident is defined as an applicant incorporated in or organized under the laws of a jurisdiction outside of the United States or its territories, or having its principal place of business in any place not in the United States or its territories.

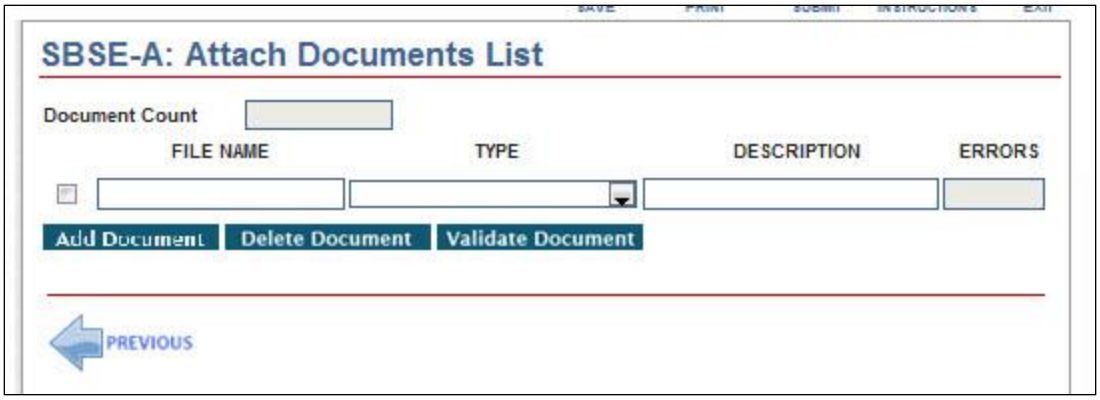


Figure 8-196: Attach Documents List Screen

Adding a Document

To add a document, follow the steps given below:

1. Click the [Add Document] button on the Attach Documents List screen. The Select File window is displayed.
2. Select the file to attach and click the [Open] button. The name of the attached file is displayed in the File Name field.

   Note: The file name must follow the EDGAR file naming standards described in Section 5.1.1, File Naming Standards.
3. Select the document type from the values displayed in the Type field.
4. Enter a description for the attached document in the Description field.
5. Repeat steps 1 to 4 to add multiple attachments.

Deleting a Document

To delete a document, follow the steps given below:

1. Select the check box adjacent to the document and click the [Delete Document] button. A Confirmation window will be displayed.
   a. Click the [Yes] button to confirm deletion. EDGAR removes the document from the submission.
   b. Click the [No] button to return to the Attached Documents List screen.

Before transmitting the Form SBSE submission, we recommend that applicants validate the document attachments.

Validating a Document

Applicants can validate a document for errors by using the Doc Validation function.

1. Attach documents to the EDGAR submission as described above.
2. Select the check box adjacent to the document and click the [Validate Document] button.
    a. If there are errors in the document, then the Errors field displays a value that corresponds to the number of errors in the document. Proceed to step 3.
    b. If there are no errors in the document, then the Errors field is empty. Proceed to step 5.
3. Click the value in the Errors field for the document that contains errors to view errors. A Documentation Validation window opens and lists the errors in the document.

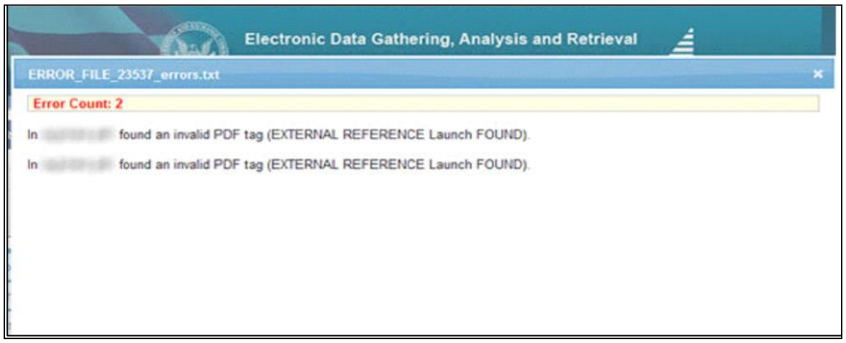


Figure 8-197: Validating a Document

4. Correct any document errors using the tool used to create the document.
5. Transmit the submission, once the submission has been compiled and validated.

Execution

The Execution screen (Figure 8-198) allows the applicant to provide a signature by typing a name in the Signature field and thereby certifying that all information provided on the submission is current, accurate, and complete.

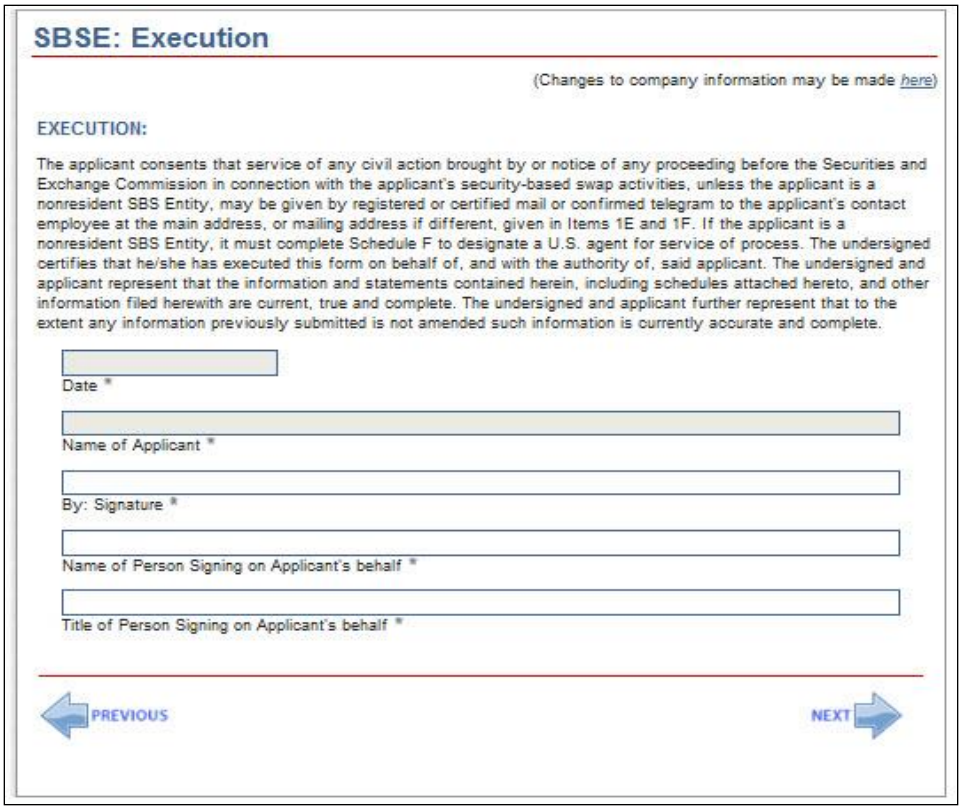


Figure 8-198: Form SBSE Execution screen

The following are the data entry conventions for this screen:

- **Date**: The date of the signature.
- **Name of *Applicant***: The name of the applicant will be pre-populated from the entity name based on the Filer CIK. This field is not editable.
- **By: Signature:** When signing the form, the individual must type their full (i.e., first name, middle name, and last name) in the Signature field.
- **Name of Person Signing on *Applicant's* behalf:** The name of the person signing on the applicant's behalf.
- **Title of Person Signing on *Applicant's* behalf:** The title of the person signing on the applicant's behalf.

SBS Entity Form Submission

Once the required information on a selected SBS Entity Form is complete, click the [SUBMIT] button at the top of the screen to transmit the submission to EDGAR.

The system validates the form to ensure that all Items and any required Schedules or DRPs have been completed. A red "x" icon is displayed on the tabs that contain incomplete or invalid data. The applicant must complete any missing information and correct any errors before re-attempting to submit the form to EDGAR. A warning message is displayed on the Confirmation screen to indicate that a LIVE submission is being made to EDGAR, in contrast to a TEST submission.

Confirmation

The Confirmation screen, shown in Figure 8-199, prompts you to 'Transmit' or 'Cancel' your submission.

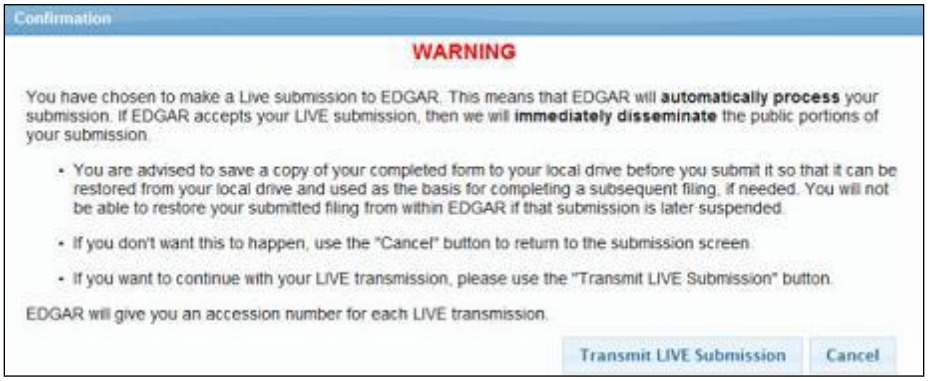


Figure 8-199: Confirmation screen

If you do not want to transmit the live submission, click the [Cancel] button on the Confirmation screen. Otherwise, click the [Transmit LIVE Submission] button to submit your filing to EDGAR for processing. If the submission transmits successfully, an Acknowledgment screen is displayed.

SBS Entity Form Submission Acknowledgment

The Acknowledgment screen, shown in Figure 8-200, provides acknowledgment for your submission. Retain the accession number of the submission for your records.

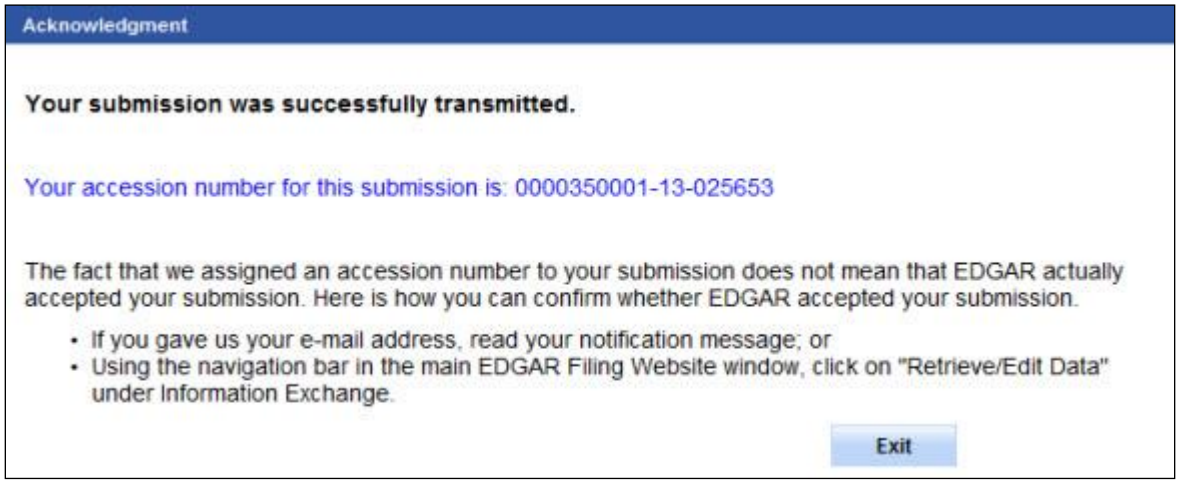


Figure 8-200: Submission Acknowledgment Screen

8.2.21 File Form X-17A-5 Part III

This section describes the main screens of Form X-17A-5 (Information Required Pursuant to Sections 15F and 17 of the Securities Exchange Act of 1934 and Rules 17a-5, 17a-12, and 18a-7 thereunder).

Form X-17A-5 has the following variants (submission form types):

- Annual Reports – Submission form type X-17A-5
- Amendment to Annual Reports – Submission form type X-17A-5/A

Form X-17A-5 is composed of the following sections:

File X-17A-5 Part III: Specifies the type of filing that the registrant is submitting.

X-17A-5: Filer Information: Information regarding the Form X-17A-5 Part III filer.

X-17A-5: Submission Information: Information regarding the Form X-17A-5 Part III submission.

X-17A-5: A. Registrant Identification: Information identifying the registrant submitting the filing.

X-17A-5: B. Accountant Identification: Information identifying the accountant whose opinion is included in the filing.

X-17A-5: Documents: Enables you to upload the attachments necessary for submission form types X-17A-5 and X-17A-5/A.

8.2.22 Completing a Form X-17A-5 Part III Submission

To aid you in completing a Form X-17A-5 or X-17A-5/A, the primary screens are shown below.

File X-17A-5 Part III

The File X-17A-5 Part III screen is shown below (Figure 8-201~~Figure 8-201~~). This screen allows you to specify the type of X-17A-5 filing.

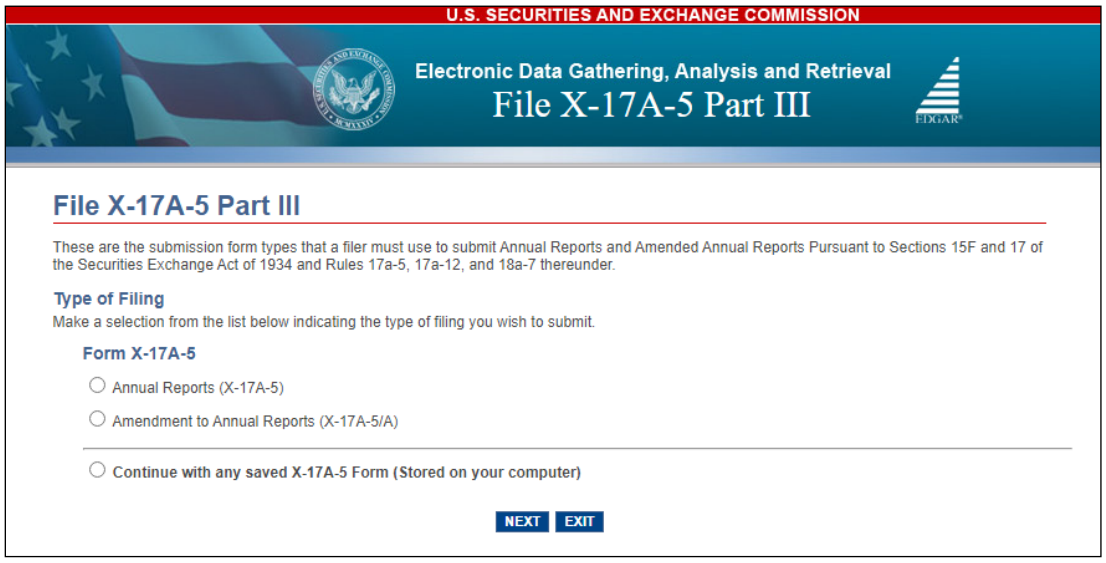


Figure 8-201: File X-17A-5 Part III - Type of Filing Selection screen

Select the type of filing from this screen:

- If you are filing a Form X-17A-5 Part III submission, select "Annual Reports (X-17A-5)".
- If you are filing an amendment, select "Amendment to Annual Reports (X-17A-5/A)."

Filer Information

The Filer Information screen shown below (Figure 8-202~~Figure 8-202~~) allows you to enter Form X-17A-5 Part III filer information.

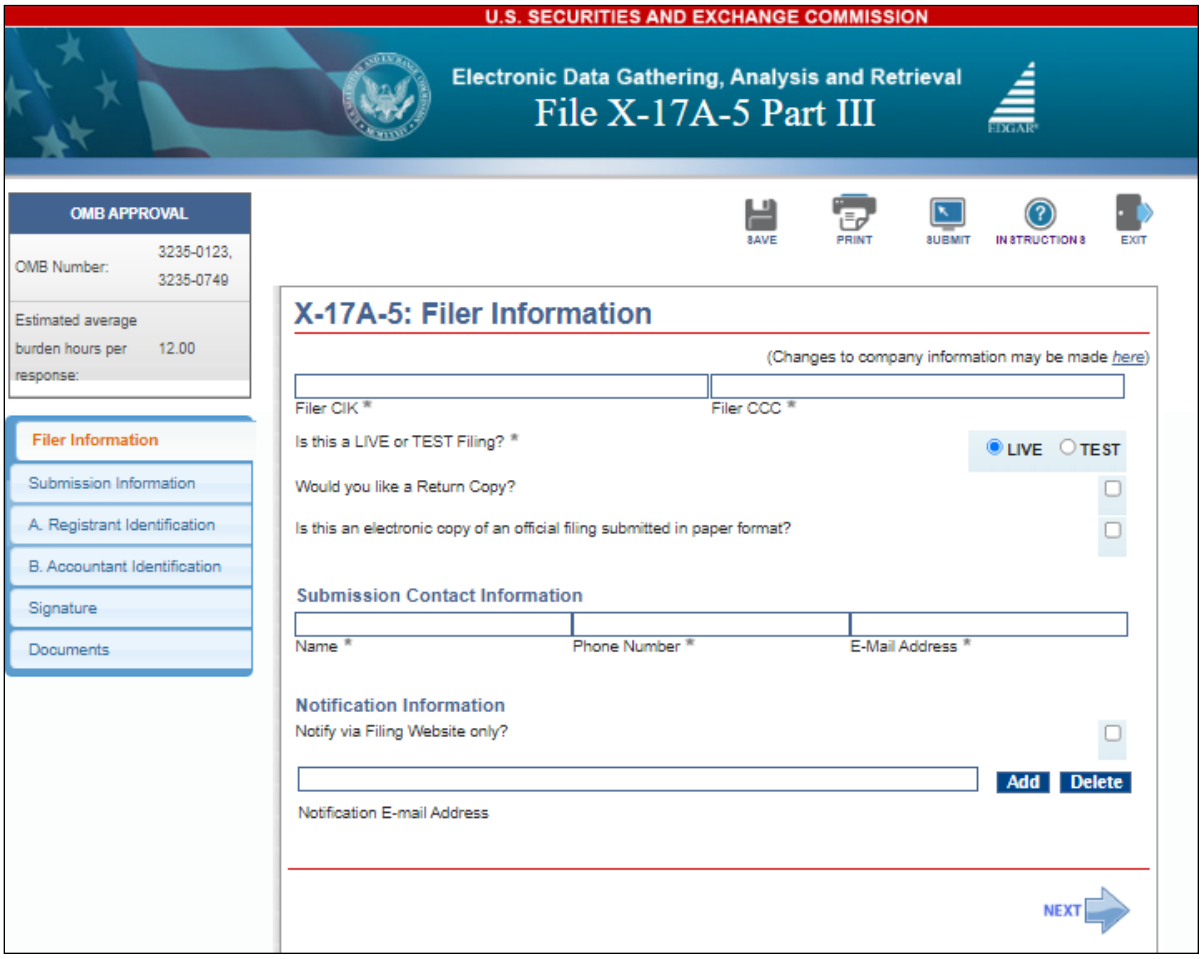


Figure 8-202: Filer Information Screen - Submission form Type X-17A-5

Note: It is necessary to provide a valid filer CIK and CCC on the Filer Information screen before entering any other data or navigating to other screens. Based on the CIK/CCC entered, certain fields on the Filer Information screen are pre-populated with information maintained in EDGAR.

The following are the data entry conventions for the Filer Information screen:

- **Filer CIK and CCC**: Enter the CIK and CCC of the filer. Once you enter a valid CIK and CCC, these fields become non-editable.

- **Is this a LIVE or TEST submission?**: Select the radio button to mark the submission as a LIVE or TEST filing. The default selection for this button is LIVE. Select the "TEST" radio button if you want to submit a test filing and EDGAR will treat the submission as a test and it will not be disseminated.
- **Is this an electronic copy of an official filing submitted in paper format?**: Select the "Yes" check box only if your submission is a confirming electronic copy of an official filing previously submitted on paper. Enter the standard EDGAR file number, with a 008- prefix or with a 026- prefix, in the corresponding Confirming Broker Dealer Copy File Number field and Confirming Security-Based Swap Entity Copy File Number respectively (displayed upon selecting "Yes"). If Type of Registrant selected on the "Submission Information" screen is Broker-dealer, then you must enter a file number with a 008- prefix. If Type of Registrant selected on the "Submission Information" screen is either Security-based swap dealer or Major security-based swap participant, then you must enter a file number with a 026- prefix. If Type of Registrant selected on the "Submission Information" screen is either Broker-dealer and Security-based swap dealer, or Broker-dealer and Major security-based swap participant, then you must enter file numbers with 008- and 026- prefixes.
- **Submission Contact Information**: Enter the name, phone number, and e-mail address of the person you would like the SEC to contact for any questions concerning the submission.
- **Notify via Filing Website only?**: Select the "Yes" check box to download the filing status notification from the EDGAR Filing Website. Selecting this option restricts EDGAR from sending e-mail notifications of filing status.
- **Notification E-mail Address**: To notify others about the status of the filing, enter their e-mail addresses. A maximum of three addresses may be added by clicking the [Add] button. After the applicant submits the filing, EDGAR will automatically send notification messages to these e-mail addresses informing them of the filing status, i.e., the filing was accepted or suspended.

Submission Information

The Submission Information screen for submission form type X-17A-5 is shown below (Figure 8-203~~Figure 8-203~~). This screen allows you to enter information about the submission.



Figure 8-203: Submission Information screen - Submission form type X-17A-5

The following are the data entry conventions for the Submission Information screen:

- **Report of the Period Beginning**: Enter or select the start date of reporting period of filing. The date entered must be in MM/DD/YYYY format. A future date is not allowed.
- **And Ending**: Enter or select the end date of the reporting period of filing. The date entered must be in MM/DD/YYYY format. A future date is not allowed.
- **Type of Registrant**: Select one or more from the following options:
  - Broker-dealer
  - Security-based swap dealer
  - Major security-based swap participant

  Note that only the following combinations of selection are allowed: Broker-dealer and Security-based swap dealer, or Broker-dealer and Major security-based swap participant.

  Non-broker-dealer filers that are filing pursuant to a Commission substituted compliance order are given the option to check a box to indicate they are "Filing pursuant to a Commission substituted compliance order".
- **Does this submission include an accountant's report covering the compliance report that identifies one or more material weaknesses?**: Select the "Yes" radio button to indicate your submission includes an accountant's report covering the compliance report that identifies one or more material weaknesses. Otherwise, select the "No" radio button.

Note: There is no default selection for this field and if the entry is missing or invalid, then EDGAR will not accept the submission.

- **Please describe what information is being amended with this filing**: This field is only applicable to submission form type X-17A-5/A. Provide a description of the information that is being amended with this filing. This field is optional and allows up to 1,000 alphanumeric characters.

A. Registrant Identification

The Registrant Identification screen for submission form type X-17A-5 is shown in Figure 8-204~~Figure 8-204~~ and allows you to enter information about the registrant submitting the filing. Certain fields, shown in Table 8-9~~Table 8-9~~, will be pre-populated with information maintained in EDGAR.

Table 8-9: Form X-17A-5 Pre-populated fields on Registrant Identification Screen

Field	Description
Name of Firm*	The name of the firm.
Address 1**	Street Address of the office.
Address 2**	Street Address of the office.
City**	City of the office.
State/Country Code**	State or Foreign Country of the office.
Mailing Zip/Postal Code**	The Zip/Postal code of the office.

* Pre-populated field which is not editable.

** Pre-populated field which is editable.

Note: Any edits made to pre-populated fields on Form X-17A-5 or its variants will not update the company information stored in the EDGAR Company Database. Instead, broker-dealers must submit a Form BD/A (Amendment) to CRD to update their company information. The Form BD/A filing will automatically update the company information in EDGAR. All other, non-broker-dealer filers must submit a COUPDAT (Company Update) through EDGAR. In either case, thereafter the new company address information will be pre-populated into the applicable fields on future Form X-17A-5 submissions.

The Registrant Identification Screen also allows you to enter contact information for the SEC to use for any questions regarding the report.

- **Name**: The name of the person to contact with regard to this report.
- **Telephone Number**: Phone number of the contact person.

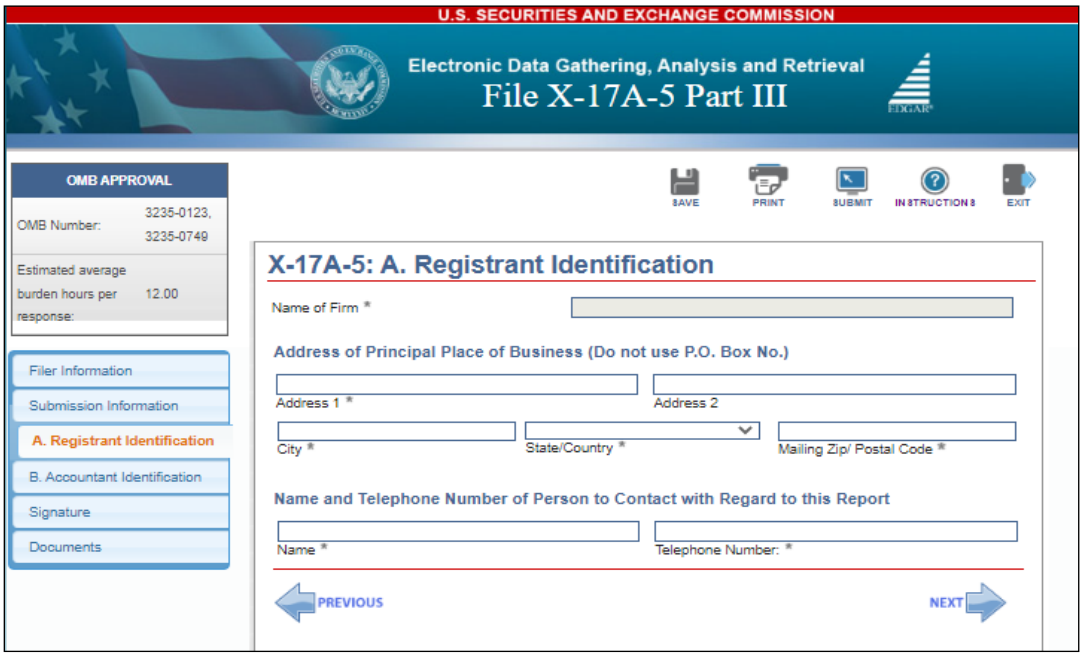


Figure 8-204: A. Registrant Identification Screen for submission form type X-17A-5

B. Accountant Identification

The Accountant Identification screen for submission form type X-17A-5 is shown below (Figure 8-205~~Figure 8-205~~). This screen allows you to enter information about the Independent Public Accountant whose reports are contained in this filing.

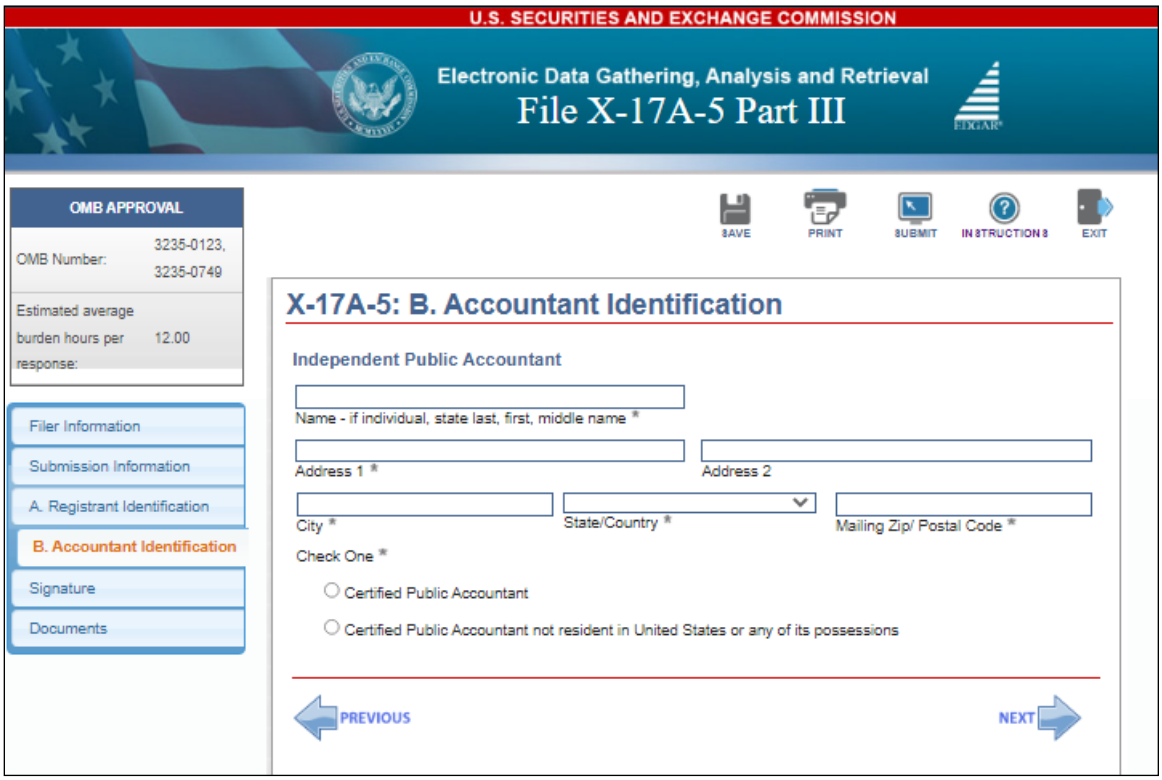


Figure 8-205: B. Accountant Identification screen for submission form type X-17A-5

The following are the data entry conventions for the B. Accountant Identification screen:

- **Name** - ***if individual, state last, first, middle name***: The name of the accountant.
- **Address 1**: The Street Address of the accountant.
- **Address 2**: The Street Address of the accountant.
- **City**: The City of the accountant.
- **State/Country**: The State or Foreign Country of the accountant.
- **Mailing Zip/Postal Code**: The Mailing Zip/Postal Code of the accountant.
- **Check One**: The type of accountant:
  - Certified Public Accountant
  - Certified Public Accountant not resident in United States or any of its possessions

Signature

The Signature screen (Figure 8-206~~Figure 8-206~~) must be signed by a person who is duly authorized to act on behalf of the filer.

This screen allows the registrant to provide the firm name, signature, and title of the duly authorized representative of the filer who certifies that the information provided in this submission is true and correct.

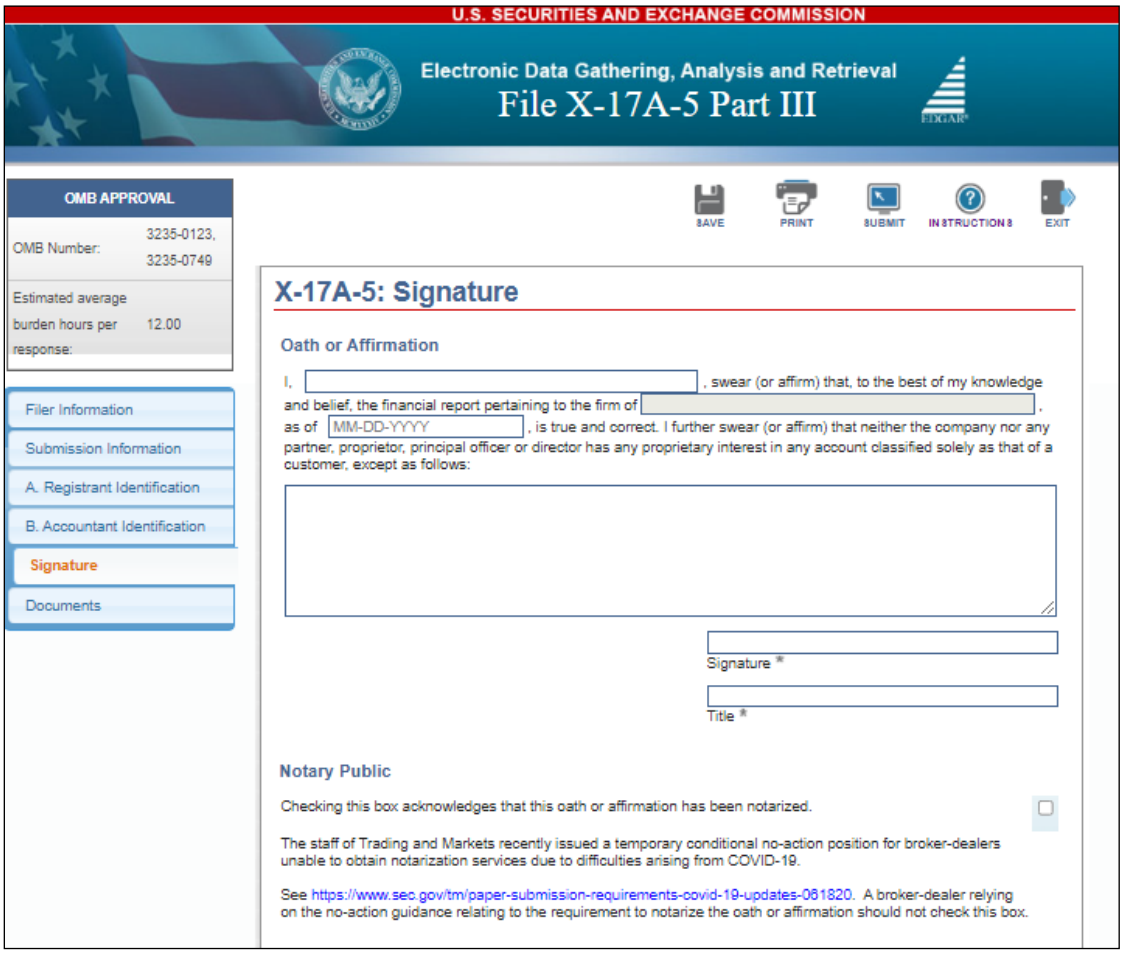


Figure 8-206: Signature Screen for submission form type X-17A-5

The following are the data entry conventions on the Signature screen:

- **I (*person signing*)**: Enter the name of the person signing the form.
- **, swear (or affirm) that, to the best of my knowledge and belief, the accompanying financial report pertaining to the firm of (Entity Name)**: The name of the firm will be pre-populated from the Company Database based on the CIK provided on the Filer Information screen.
- **, as of (MM-DD-YYYY)**: Enter the "as-of" date. Date formats entered will be converted to the EDGAR preferred format mm-dd-yyyy. Future dates are not permitted.
- **, is true and correct. I further swear (or affirm) that neither the company, nor any partner, proprietor, principal officer or director has any proprietary interest in any account classified solely as that of a customer, except as follows**: Enter an explanation, as applicable, if there is any explanation regarding proprietary interest. If provided, must be less than or equal to 1,000 characters.
- **Signature**: Enter the name of the person making the oath or affirmation.

- **Title**: Enter the title of the person making the oath or affirmation.
- **Checking this box acknowledges that this oath or affirmation has been notarized**: Select this box to acknowledge that this oath or affirmation has been notarized.
  Note: The staff of Trading and Markets issued a temporary conditional no-action position for broker-dealers unable to obtain notarization services due to difficulties arising from COVID-19. A broker-dealer relying on the no-action guidance relating to the requirement to notarize the oath or affirmation should not check this box.

Attach Documents List

The Attached Documents List screen is shown in Figure 8-207~~Figure 8-207~~. This screen allows the filer to upload the necessary attachments for submission form types X-17A-5 and X-17A-5/A. The maximum size for all X-17A-5 submissions, including document attachments, must not exceed 200 MB. Upload these document attachments in ASCII, HTML, PDF, JPEG, or GIF formats, as applicable. Refer to Chapter 5, "Constructing Attached Documents and Document Types" in this volume for information on EDGAR standards for ASCII and HTML document attachments. Once a document is attached, select, the "FULL" document type and, as applicable, the "Request Confidentiality" check box to assign confidential treatment for the attached document. Except for OTC Derivatives Dealers filing audited financial statements under Rule 17a-12, and security-based swap dealers and major security-based swap participants filing under the substituted compliance order, there must be at least one public "FULL" attachment for which the "Request Confidentiality" check box is not selected. EDGAR will disseminate the content and only the attached documents which are public.

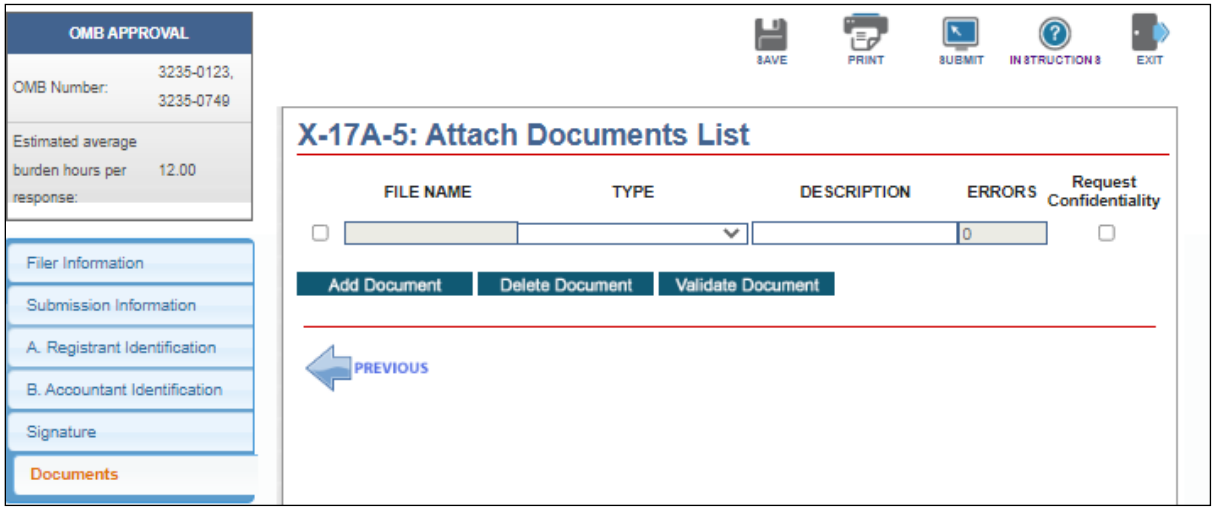


Figure 8-207: Attach Documents List screen

Adding a Document and Requesting Confidentiality

To add a document, follow the steps given below:

1. Click the [Add Document] button on the Attached Documents List screen. The Select File window is displayed.

2. Select the file to attach and click the [Open] button. The name of the attached file is displayed in the File Name field.

   Note: The file name must follow the EDGAR file naming standards described in Section 5.1.1, "File Naming Standards" of this volume.

3. Select the "FULL" document type.
4. Enter a description for the attached document in the Description field. This field is optional and allows a maximum of 255 characters.
5. To request confidential treatment for the attached document, select the "Request Confidentiality" check box.

   Note: (1) By default, the "Request Confidentiality" check box will not be selected for each attached document.

   (2) Except for OTC Derivatives Dealers filing annual audited financial statements and accountant's reports under Rule 17a-12, a warning message will appear unless at least one document is attached for which the "Request Confidentiality" box is not selected. This public document must contain the Statement of Financial Condition, the notes to the Statement of Financial Condition, and the accountant's report covering the Statement of Financial Condition.

6. Repeat steps 1 to 5 to add multiple documents.

Deleting a Document

To delete a document, follow the steps given below.

1. Select the check box adjacent to the document and click the [Delete Document] button. A Confirmation window will be displayed.
   a. Click the [Yes] button to confirm deletion. EDGAR removes the document from the submission.
   b. Click the [No] button to return to the Attached Documents List screen.

Before transmitting the X-17A-5 submission, we recommend that registrants validate their document attachments.

Validating a Document

Applicants can validate a document for errors by using the Doc Validation function.

1. Attach the documents to the EDGAR submission as described above.
2. Select the check box adjacent to the document and click the [Validate Document] button.
   - If there are no errors in the document, then the Errors field will display a value of zero. Transmit the submission after it is validated.
   - If there are errors in the document, then the Errors field will display a value that corresponds to the number of errors in the document. Follow steps 3 and 4 to correct any document errors.

3. Click the value in the Errors field for the document that contains errors. A Document Validation window will open and list the errors in the document.

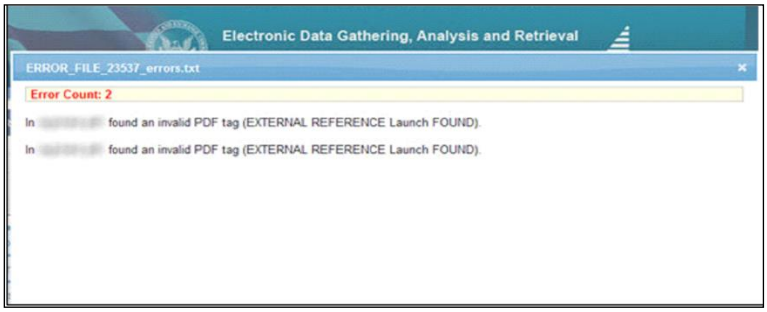


Figure 8-208: Document Validation screen

4. Correct any document errors using the tool used to create the document.

Form X-17A-5 Submission

Once you have completed the required information on a selected Form X-17A-5 Part III, click [Submit] at the top of the screen to transmit your submission to EDGAR. The Confirmation screen (Figure 8-209~~Figure 8-209~~) is displayed.

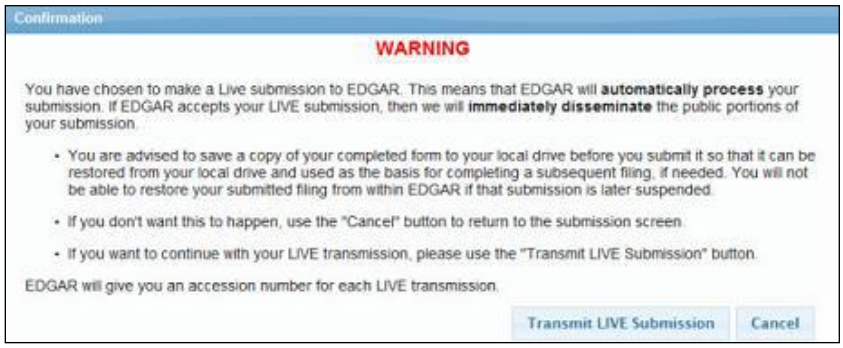


Figure 8-209: Confirmation/Warning screen

- If you do not want to transmit a live submission, click [Cancel] on the Confirmation screen; this returns you to the Filer Information screen.
- To submit your filing to EDGAR for processing, click [Transmit LIVE Submission] on the Confirmation screen. An Acknowledgement screen is displayed (Figure 8-210~~Figure 8-210~~).



Figure 8-210: Acknowledgment screen

The Acknowledgement screen provides acknowledgement of your Form X-17A-5 Part III submission. Write down the accession number of the filing for your records.

8.2.23 File Form 17-H

This section describes the general process for preparing and submitting variants of Form 17-H (Risk Assessment for Brokers and Dealers) to EDGAR for processing.

Form 17-H has the following variants (submission form types):

- 17HACON: Confidential broker dealer annual 17-H report
- 17HACON/A: Amendment for confidential broker dealer annual 17-H report
- 17HQCON: Confidential broker dealer quarterly 17-H report
- 17HQCON/A: Amendment for confidential broker dealer quarterly 17-H report

Form 17-H submission form types are divided into two parts. Part I is composed of the following sections:

File 17-H Entity Forms: Specifies the type of filing that the filer is submitting.

Form 17-H: Filer Information: Information regarding the Form 17-H filer.

Part I, Page 1: Information about the Reporting Broker-Dealer and the Risk Assessment Report being submitted.

Signature: Enables the filer to certify that the information contained in the report is true, accurate and complete.

Part I, Page 2: Consists of the following Items:

Item 1: Organization chart maintained by the broker or dealer.

Item 2: Risk Management and other policies maintained by the broker or dealer.

Item 3: A description of any material pending legal or arbitration proceedings maintained by the broker or dealer.

Item 4: Financial information required to be maintained by the broker or dealer.

Documents: Enables the filer to upload necessary documents for the Form 17-H submission.

Part II of 17-H submission form types is only applicable for Material Associated Persons identified in the filing. You must complete a separate Part II for each Material Associated Person identified in the Part I, Page 1.

Completing a Form 17-H Submission

To assist you in completing a Form 17-H submission, the screens for submission form types 17HACON and 17HQCON and their descriptions are included in this section.

8.2.24 Completing a Form 17-H Submission

To file a Form 17-H variant, click the 'File Form 17-H' link on the EDGAR Menu (see Figure 8-62~~Figure 8-62~~) of the Filing Website. The File 17-H Entity Forms screen is displayed, as shown below in Figure 8-211.

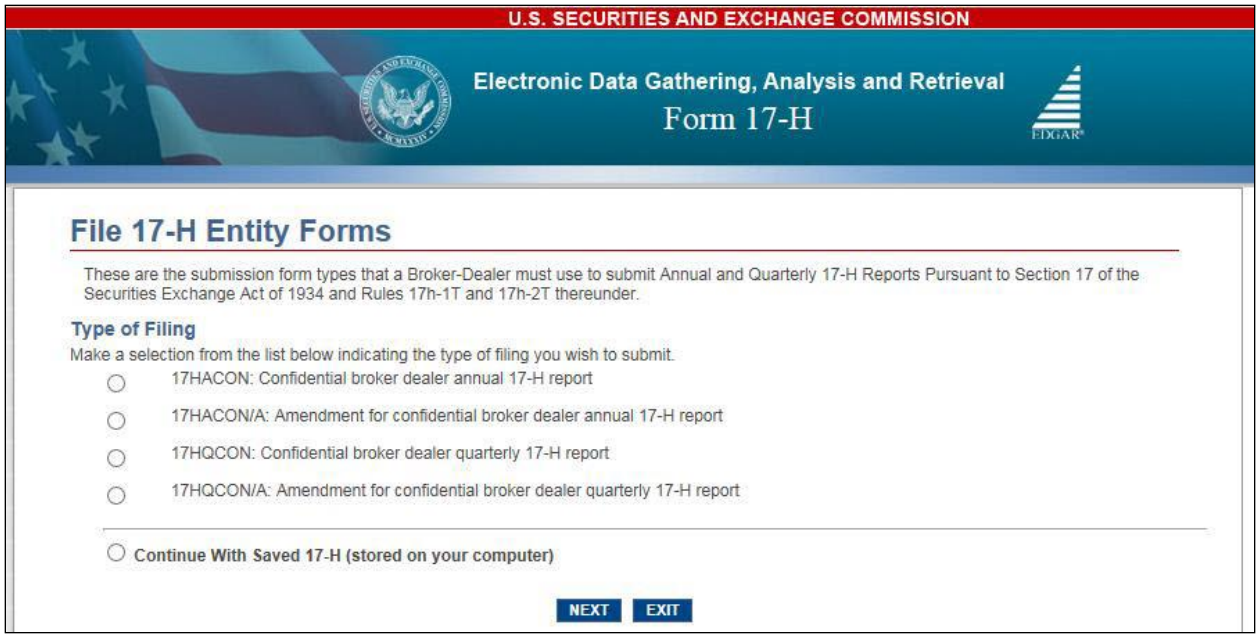


Figure 8-211: File 17-H Entity Forms Screen

Select the form type you want to submit from the File 17-H Entity Forms screen:

- Confidential broker dealer annual 17-H report (17HACON)
- Amendment for confidential broker dealer annual 17-H report (17HACON/A)

  Note: When filing an amended annual 17-H report (17HACON/A) the submission will be pre-populated with data from the most recently accepted 17HACON or 17HACON/A submission with the same Start Period and End Period as the 17HACON/A being submitted, except for those fields which are pre-populated from the company database.
- Confidential broker dealer quarterly 17-H report (17HQCON)
- Amendment for confidential broker dealer quarterly 17-H report (17HQCON/A)

  Note: When filing an amended quarterly 17-H report (17HQCON/A) the submission will be pre-populated with data from the most recently accepted 17HQCON or 17HQCON/A submission with the same Start Period and End Period as the 17HQCON/A being submitted, except for those fields which are pre-populated from the company database.

Throughout the filing process, you will have the ability to view the filing instructions, view and print your responses for your submission, save your submission to your computer, or exit the filing process. For more information on menu buttons (Save, Print, Instructions, etc.) available on the submission form type, refer to Section 8.2.2, “General Information on Online Forms.”

Once you select a submission form type on the Type of Filing screen, click [Next]. You will be directed to the Filer Information screen specific to the selected form type.

Filer Information

The Filer Information screen shown below (Figure 8-212) is specific to submission form type 17HACON. This screen allows you to enter Form 17-H filer information. Based on the type of submission selected, the screen title displays the type of Form 17-H being submitted.

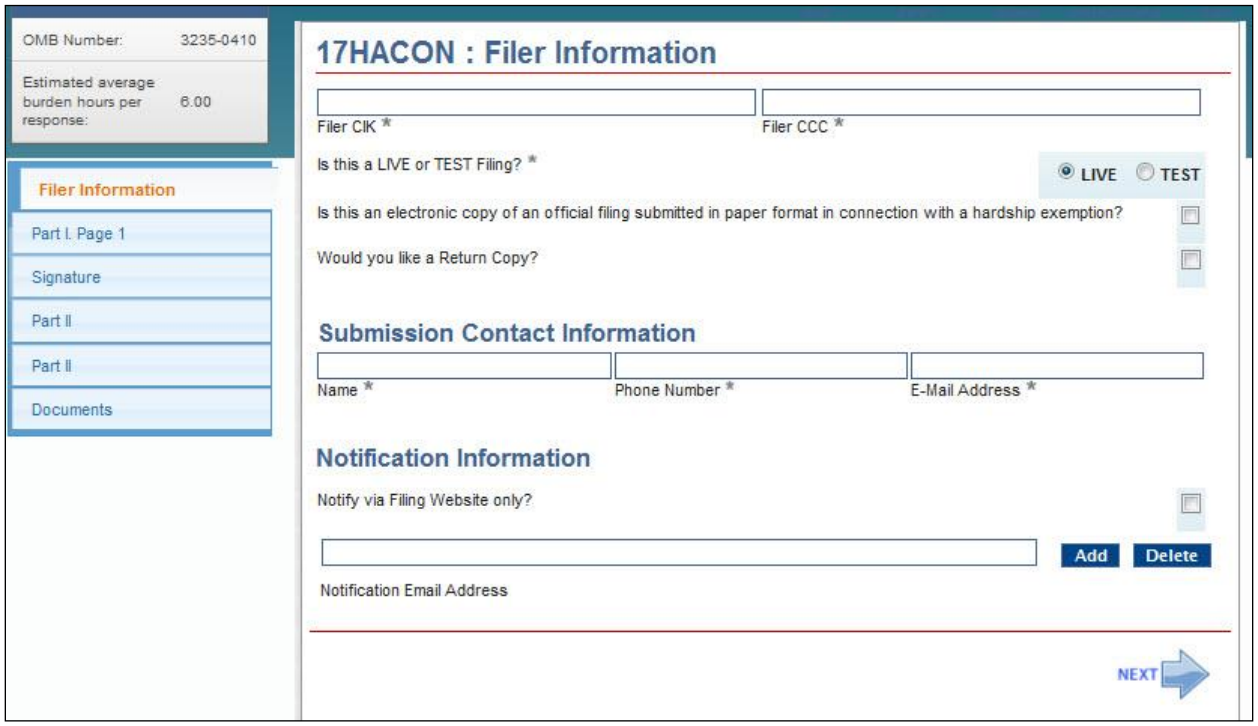


Figure 8-212: Filer Information Screen – Submission Form Type 17HACON

Note: It is necessary to provide a valid filer CIK and CCC on the Filer Information screen before entering any other data or navigating to other screens. Based on the CIK/CCC entered, certain fields on the Part I, Page 1 screen are pre-populated with information maintained in EDGAR.

The following are the data entry conventions for the Filer Information screen:

- **Filer CIK and Filer CCC**: Enter the CIK and CCC of the filer. Once you enter a valid CIK and CCC, these fields become non-editable.
- **Is this a LIVE or TEST Filing?**: Select the radio button to mark the submission as a LIVE or TEST filing. The default selection for this button is LIVE. Select the "TEST" radio button if you want to submit a test filing and EDGAR will treat the submission as a test and it will not be disseminated.
- **Is this an electronic copy of an official filing submitted in paper format?**: Select the "Yes" check box only if your submission is a confirming electronic copy of an official filing previously submitted on paper. Enter the standard EDGAR file number in the corresponding File Number field (displayed upon selecting "Yes").
- **Submission Contact Information**: Enter the name, phone number, and e-mail address of the person you would like the SEC to contact regarding any questions concerning the submission.

- **Notify via Filing website only?**: Select the "Yes" check box to download the filing status notification from the EDGAR Filing Website. Selecting this option restricts EDGAR from sending e-mail notifications of filing status.
- **Notification E-mail Address**: Enter the e-mail address of any additional individuals you want to notify the status of your filing (e.g., submission was accepted or suspended). You may enter up to three addresses by clicking the [Add E-mail] button.

Making changes to Company Information: Broker-Dealers cannot update their company information (except for e-mail address) through the 'Retrieve/Edit Data' link on the EDGAR Filing Website. Instead, they must submit a Form BD/A (Amendment) to FINRA's CRD website to update their company information. The Form BD/A filing will automatically update the company information in EDGAR, and thereafter the new company address information will be pre-populated into the applicable address fields on future EDGAR submissions.

8.2.24.1 Part I, Page 1:

The Part I, Page 1 screen for submission form type 17HACON is shown below (Figure 8-213). This screen allows you to provide information about the broker or dealer and the Risk Assessment Report being submitted.

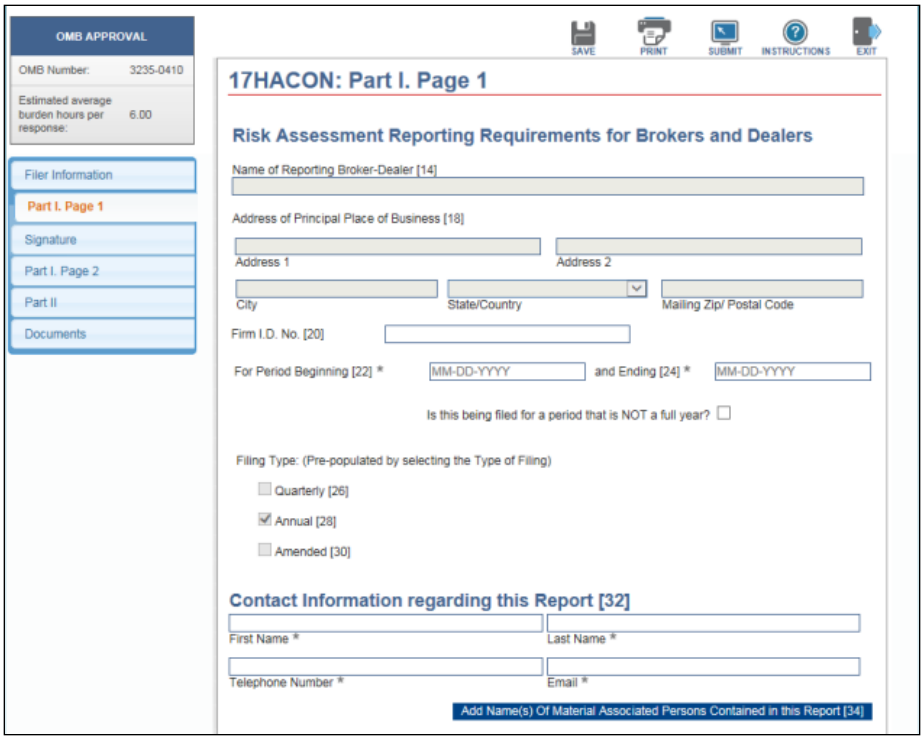


Figure 8-213: Part I, Page 1 screen – Form 17HACON

The data entry conventions for this screen are:

Name of Reporting Broker-Dealer [14]: The name of the reporting broker-dealer. This field is pre-populated from the Entity Name associated with the provided CIK number. This field is not editable.

Address of the Principal Place of Business [18]: The street address for the broker-dealer's primary place of business. This field is pre-populated based on the provided CIK number. This field is not editable.

Firm I.D. No. [20]: Federal Employer Identification Number (FEIN, EIN) also known as a Federal Tax Identification Number.

For Period Beginning [22]: The start date of the reporting period. Future dates are not allowed.

and Ending [24]: The end date of the reporting period. Future dates are not allowed.

Is this being filed for a period that is NOT a full year?: Indicate whether the 17HACON filing is for a reporting period that is a full calendar year or not.

Filing Type: (Pre-populated by selecting the Type of Filing): Based on the submission form type being filed, one or more of the following options will be automatically selected.

- **Quarterly [26]**: If the submission form type is either 17HQCON or 17HQCON/A, then this field will be automatically selected.
- **Annual [28]**: If the submission form type is either 17HACON or 17HACON/A, then this field will be automatically selected.
- **Amended [30]**: If the submission form type is either 17HQCON/A or 17HACON/A, then this field will be automatically selected.

Contact Information regarding this Report [32]: The name, phone number, and email address for the person to contact in regard to this report.

Name(s) Of Material Associated Persons Contained in this Report [34]: Enter the name of at least one Material Associated Person. For each Material Associated Person, you must complete Part II of the submission.

Would you like to add Name(s) of Associated Broker-Dealer(s) not Filing (if applicable) [44]: Indicate if there are Associated Broker-Dealer(s) not filing in this report by selecting "Yes". If yes, provide the name(s) of any Associated Broker-Dealers. If there are no Associated Broker-Dealers to report, the filer should select "No".

Note: At least one Associated Broker-Dealer is required if "Yes" is selected for the "Would you like to add Name(s) of Associated Broker-Dealer(s) not Filing (if applicable) [44]" field. Duplicate names of Associated Broker-Dealers are not allowed.

Signature

The Signature screen is shown below (Figure 8-214~~Figure 8-214~~). This screen identifies the City and State where the form was signed, the date of signature, the name of the Broker-Dealer, the name and title of the person signing this report on behalf of the Broker-Dealer, and provides a signature to certify that the information provided in this submission is true and accurate.

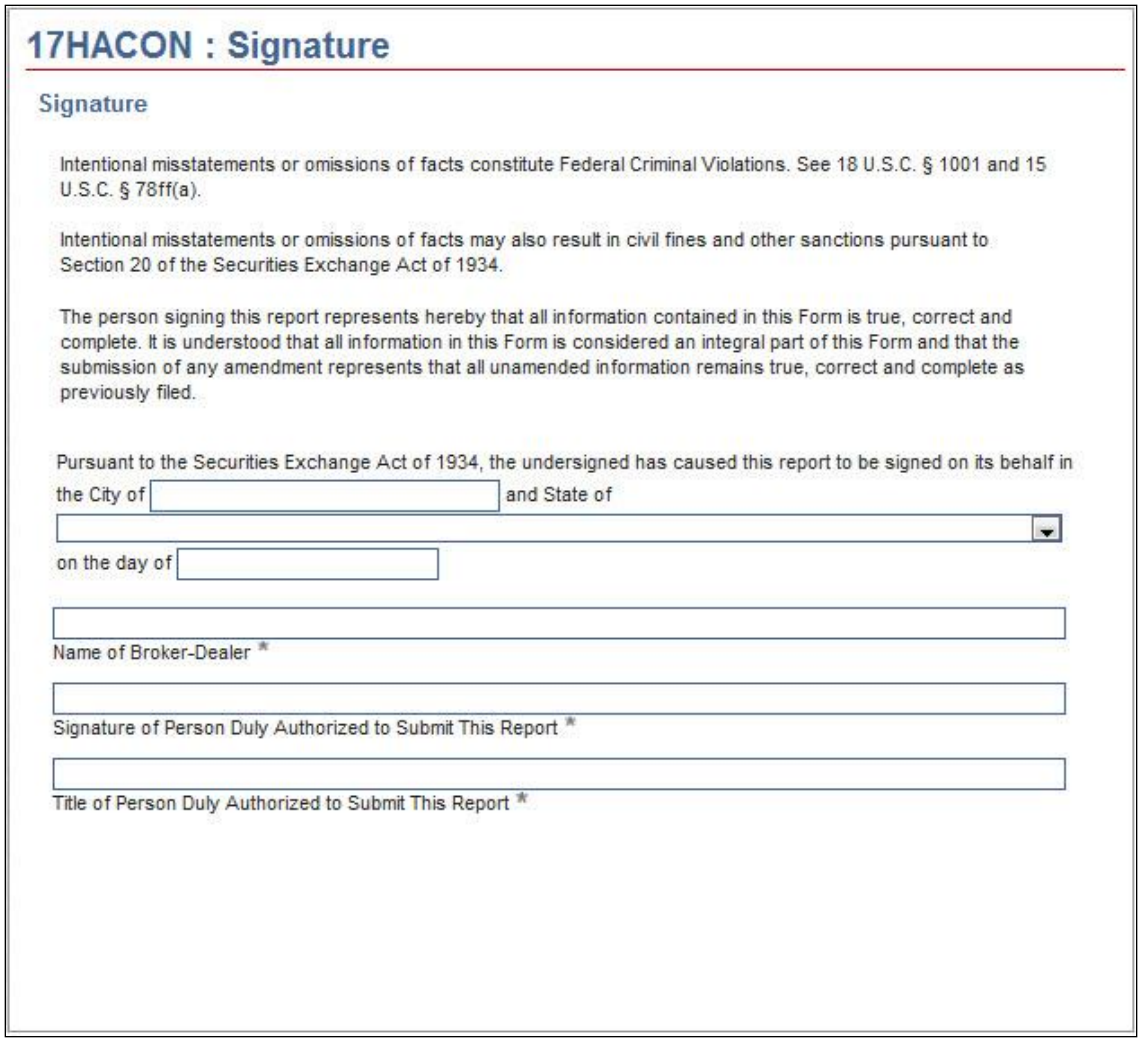


Figure 8-214: Signature Screen – Submission Form Type 17HACON

8.2.24.2 Part I, Page 2: Form 17-H Items

Part I, Page 2 of Form 17-H consists of the following Items:

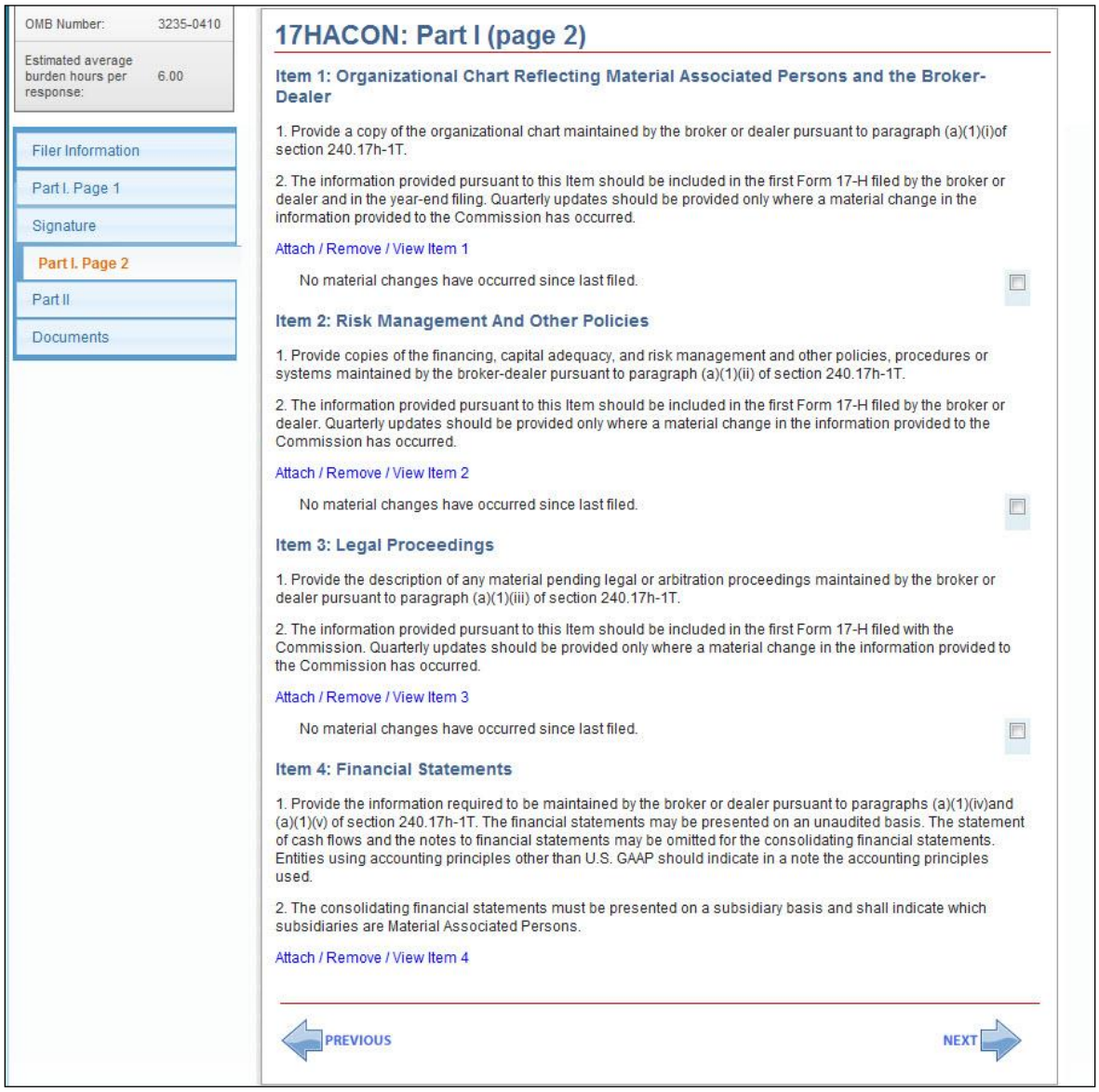


Figure 8-215: Part 1 (page 2) - Submission Form Type 17HACON

Item 1: Organizational Chart Reflecting Material Associated Persons and the Broker-Dealer: Provide a copy of the organizational chart maintained by the broker or dealer pursuant to paragraph (a)(1)(i) of section 240.17h-1T. This screen directs the filer to the Documents tab where you can attach, remove, and view documents. For more information on document attachments, see Section 8.2.22.3, "Documents".

The information provided pursuant to this Item should be included in the first Form 17-H filed by the broker or dealer and in the year-end filing. Quarterly updates should be provided only where a material change in the information provided to the Commission has occurred. If no material changes have occurred since the last report, select the "No material changes have occurred since last filed" check box.

Note: Even if you select "No material changes have occurred since last filed", a copy of the organizational chart must still be attached to the 17HACON submission.

Item 2: Risk Management And Other Policies: Provide copies of the financing, capital adequacy, and risk management and other policies, procedures or systems maintained by the broker-dealer pursuant to paragraph (a)(1)(ii) of Section 240.17h-1T. This screen directs the filer to the Documents tab where you can attach, remove, and view documents. For more information on document attachments, see Section 9.2.22.3, "Documents".

The information provided pursuant to this Item should be included in the first Form 17-H filed by the broker or dealer. Quarterly updates should be provided only where a material change in the information provided to the Commission has occurred. If no material changes have occurred since the last report, select the "No material changes have occurred since last filed" check box.

Item 3: Legal Proceedings: Provide the description of any material pending legal or arbitration proceedings maintained by the broker or dealer pursuant to paragraph (a)(1)(iii) of section 240.17h-1T. This screen directs the filer to the Documents tab where you can attach, remove, and view documents. For more information on document attachments, see Section 8.2.22.3, "Documents".

The information provided pursuant to this Item should be included in the first Form 17-H filed with the Commission. Quarterly updates should be provided only where a material change in the information provided to the Commission has occurred. If no material changes have occurred since the last report, select the "No material changes have occurred since last filed" check box.

Item 4: Financial Statements: Provide the information required to be maintained by the broker or dealer pursuant to paragraphs (a)(1)(iv) and (a)(1)(v) of section 240.17h-1T. The financial statements may be presented on an unaudited basis. The statement of cash flows and the notes to financial statements may be omitted for the consolidating financial statements. Entities using accounting principles other than U.S. GAAP should indicate in a note the accounting principles used. This screen directs the filer to the Documents tab where you can attach, remove, and view documents. For more information on document attachments, see Section 8.2.22.3, "Documents".

The consolidating financial statements must be presented on a subsidiary basis and shall indicate which subsidiaries are Material Associated Persons.

8.2.24.3 Documents

The Attached Documents List screen is shown below (Figure 8-216). This screen allows the filer to upload the necessary attachments for Form 17-H submission form types. The maximum size for all 17-H submissions, including document attachments, must be less than 200 MB. Upload these document attachments in ASCII, HTML, PDF, JPEG, or GIF formats, as applicable. Refer to Chapter 5, "Constructing Attached Documents and Document Types" in this volume for information on EDGAR standards for ASCII and HTML document attachments.

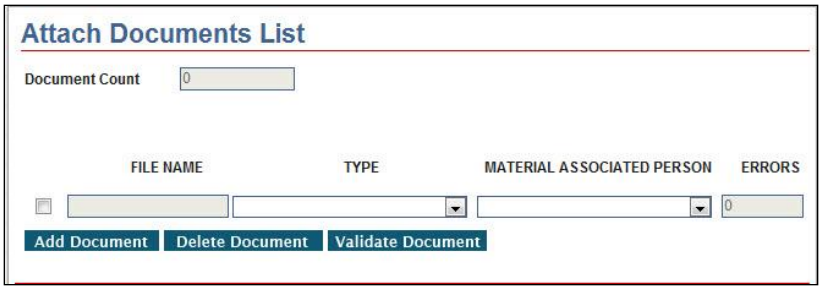


Figure 8-216: Document List Screen

Appendix E, Section E.4.13, in this volume lists the document attachments applicable to Form 17-H submissions. The list identifies the required and optional exhibits for these submission form types.

Adding a Document

To add a document, follow the steps given below:

1. Click the [Add Document] button on the Attached Documents List screen. The Select File window is displayed.
2. Select the file to attach and click the [Open] button. The name of the attached file is displayed in the File Name field.

   Note: The file name must follow the EDGAR file naming standards described in Section 5.1.1, "File Naming Standards" of this volume.
3. Select the document type from the values displayed in the Type field.
4. For applicable documents, select the Material Associated Person for whom the document is being submitted.
5. Repeat steps 1 to 4 to add multiple documents.

Deleting a Document

To delete a document, follow the steps given below:

1. Select the check box adjacent to the document and click the [Delete Document] button. A Confirmation window will be displayed.
   a. Click the [Yes] button to confirm deletion. EDGAR removes the document from the submission.
   b. Click the [No] button to return to the Attached Documents List screen.

Before transmitting the 17-H submission, we recommend that registrants validate their document attachments.

Validating a Document

Applicants can validate a document for errors by using the Doc Validation function.

1. Attach the documents to the EDGAR submission as described above.
2. Select the check box adjacent to the document and click the [Validate Document] button.

- If there are no errors in the document, then the Errors field will display a value of zero. Transmit the submission after it is validated.
- If there are errors in the document, then the Errors field will display a value that corresponds to the number of errors in the document. Follow steps 3 and 4 to correct any document errors.

3. Click the value in the Errors field for the document that contains errors. A Document Validation window will open and list the errors in the document.

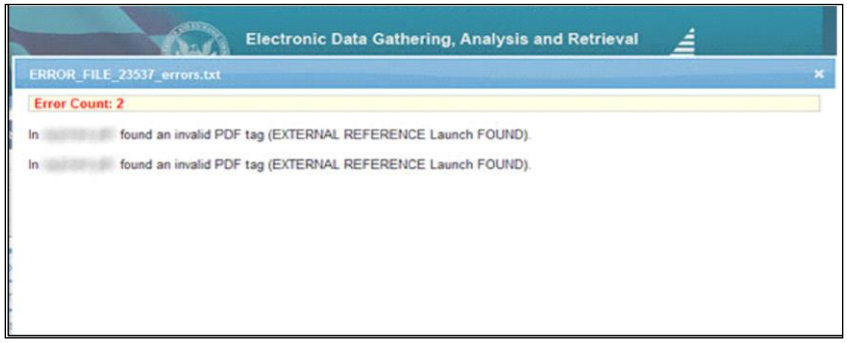


Figure 8-217: Document Validation screen

4. Correct any document errors using the tool used to create the document.

Form 17-H Submission

Once you have completed the required information on a selected Form 17-H, click [Submit] at the top of the screen to transmit your submission to EDGAR. The Confirmation screen is displayed.

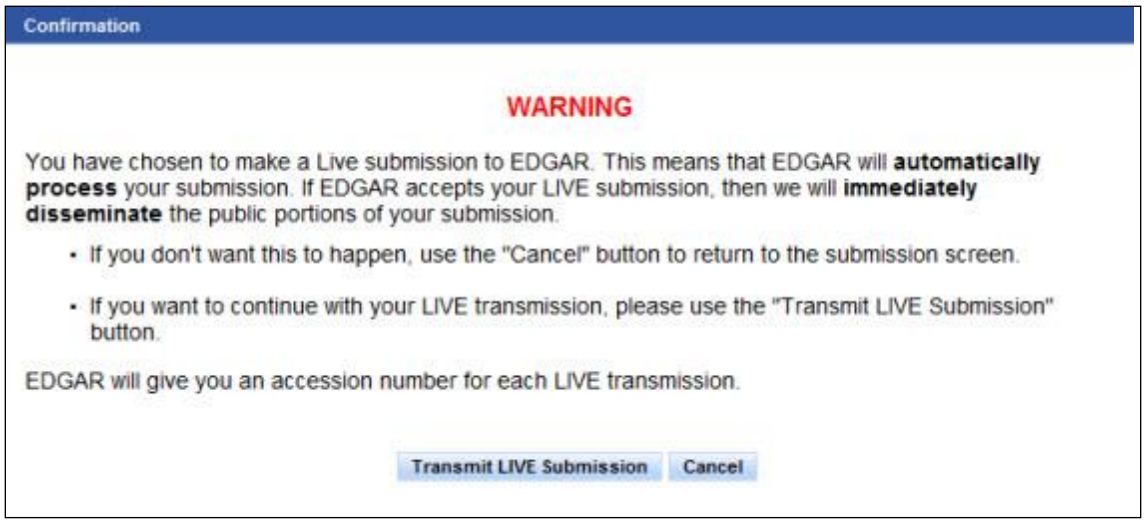


Figure 8-218: Confirmation Screen

- If you do not want to transmit the live submission, click [Cancel] on the Confirmation screen; this returns you to the Filer Information screen.
- To submit the filing to EDGAR for processing, click [Transmit LIVE Submission] on the Confirmation screen. An Acknowledgment screen is displayed.

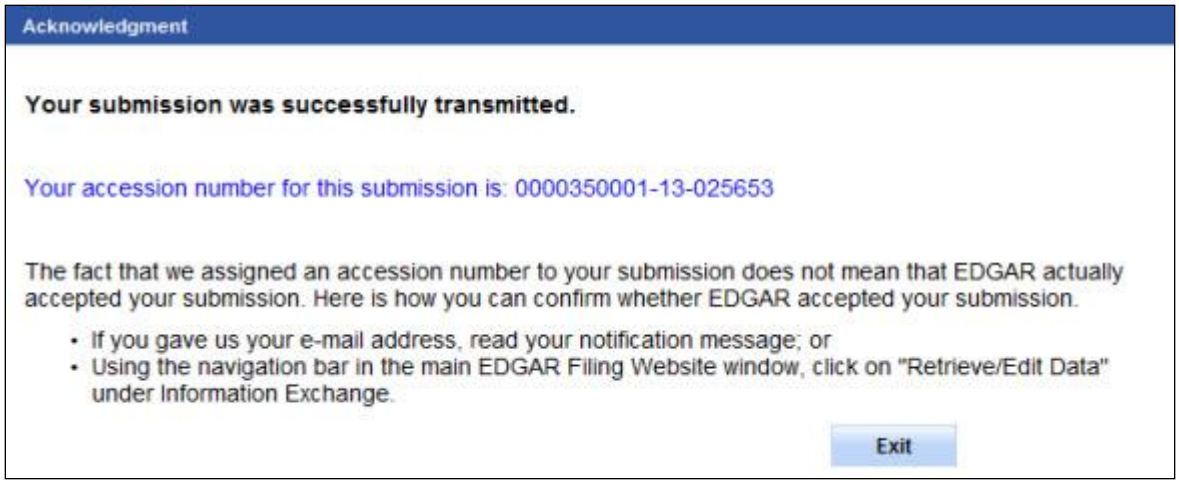


Figure 8-219: Acknowledgment Screen

The Acknowledgment screen provides acknowledgment of your Form 17-H submission. Write down the accession number of the filing for your records.

8.2.25 Transfer Agent Forms

This section describes the process for preparing and submitting Transfer Agent (TA) forms to EDGAR for processing.

Transfer Agent Forms have the following variants (submission types):

- Uniform Form for Registration as a Transfer Agent (TA-1)
- Amendment to Uniform Form for Registration as a Transfer Agent (TA-1/A)
- Form for Reporting Activities of Transfer Agents (TA-2)
- Amendment to Form for Reporting Activities of Transfer Agents (TA-2/A)
- Notice of Withdrawal from Registration as Transfer Agent (TA-W)

Before a registrant can function as a transfer agent, it must register with the Securities and Exchange Commission using Form TA-1.

The following section provides general instructions that apply to all Transfer Agent forms.

- You have to apply for and obtain access to EDGAR as a "Transfer Agent" regulated entity prior to filing TA forms electronically in EDGAR. (Refer to Volume I of the EDGAR Filer Manual for information on how to obtain access to EDGAR.)
- Filers must select the 'File Transfer Agent Forms' link on the EDGAR Filing Website to file submission form types TA-1, TA-1/A, TA-2, TA-2/A, and TA-W.
- If you amend a filing for the first time on this application, please note the following:
  - If you select submission form type TA-1/A, the system will pre-populate the form with data from the most recent TA-1 or TA-1/A filing using the filer's CIK.
  - If you select submission form type TA-2/A, the system will not pre-populate the form from a previous submission. Filer needs to restore an already saved file or create a new TA-2/A form.
  - You must complete the Signature section, attach any documents, and correct any field data as necessary in the form that is pre-populated, prior to submission.
- The Items on the form are numbered (based on the paper form); your response to these Items will determine if you need to answer additional Items displayed.
- Throughout the filing process, you will have the ability to view the filing instructions, view and print the form, save the form to your computer, and exit the process via the menu buttons displayed on the upper right corner of the screen. (For more information on menu buttons, refer to Section 8.2.2, General Information on Online Forms.)
- You can submit filer-constructed XML submissions for Transfer Agent Forms via the 'Transmit' link on the EDGAR Filing Website or EDGAR Online Forms Website. Refer to Chapter 9, 'Filer-Constructed XML Submissions', for more information.

Selecting a Transfer Agent Form Type

The first step to filing a Transfer Agent form is to select the required form type on the File Transfer Agent Forms screen. To navigate to this screen, click the 'File Transfer Agent Forms'

link on the EDGAR menu of the Filing Website (see Figure 8-62). The File Transfer Agent Forms screen is displayed as shown below and allows you to select the type of Transfer Agent form you are filing.

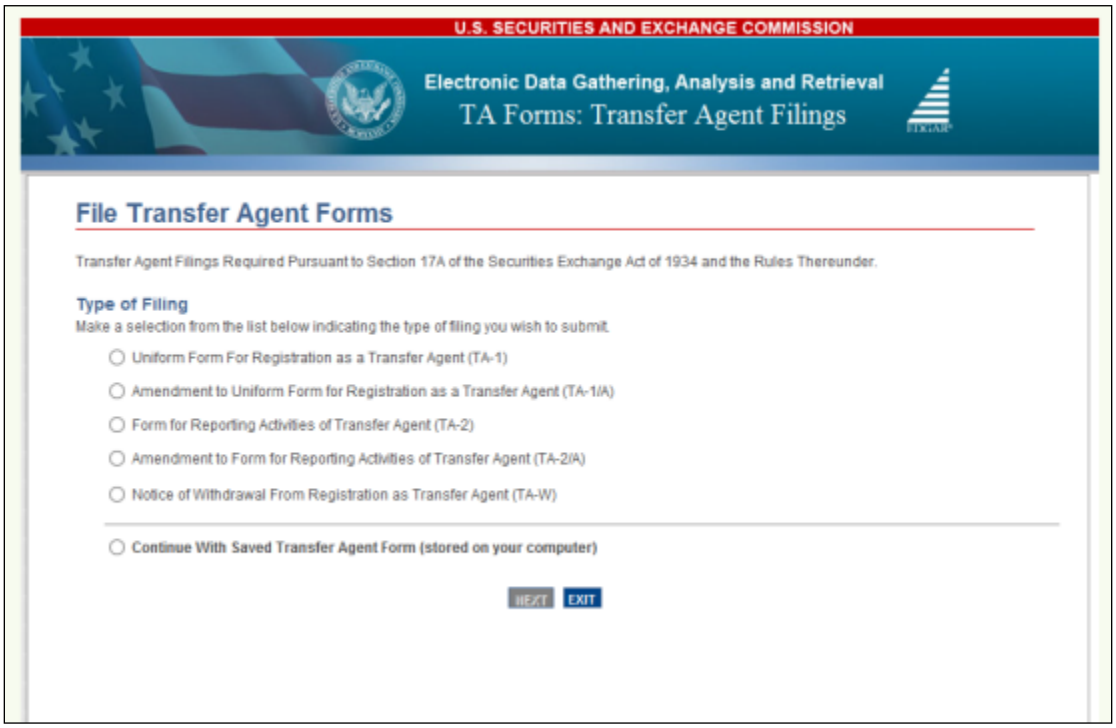


Figure 8-220: File Transfer Agent Forms

Select the type of filing from this screen:

- If you are registering as a transfer agent, select the Uniform Form for Registration as a Transfer Agent (TA-1) option.
- If you are filing an amendment to the initial application, select the Amendment to Uniform Form for Registration as a Transfer Agent (TA-1/A) option.
- If you are reporting transfer agent activities for the reporting period, select the Form for Reporting Activities of Transfer Agent (TA-2) option.
- If you are filing an amendment to Form TA-2, select the Amendment to Form for Reporting Activities of Transfer Agent (TA-2/A) option. You will have an option to select a saved file or begin entering from a blank submission.
    - If you are continuing with a previous original TA-2 or TA-2/A, select the Amendment to Form for Reporting Activities of Transfer Agent (TA-2/A) option, then select the "Continue with saved original TA-2 or TA-2/A" check box to upload a previously started TA-2 or TA-2/A.
- If you want to withdraw your registration as a transfer agent from the Securities and Exchange Commission, select the Notice of Withdrawal from Registration as Transfer Agent (TA-W) option.
- If you want to continue working on a previously saved Transfer Agent form, select the Continue with Saved Transfer Agent Form (stored on your computer) option.

Once you select a form type on the File Transfer Agent Forms screen, click [Next]. You will be directed to the Filer Information screen specific to the selected form type.

Filer Information

The Filer Information screen allows you to enter Transfer Agent filer information. The screen header displays the Transfer Agent form that corresponds to the type of submission selected on the File Transfer Agent Forms screen. The Filer Information screen for Form TA-1 is shown as an example below (Figure 8-221). In addition to the screen header, the screen displays fields that are specific to the Transfer Agent form being submitted.

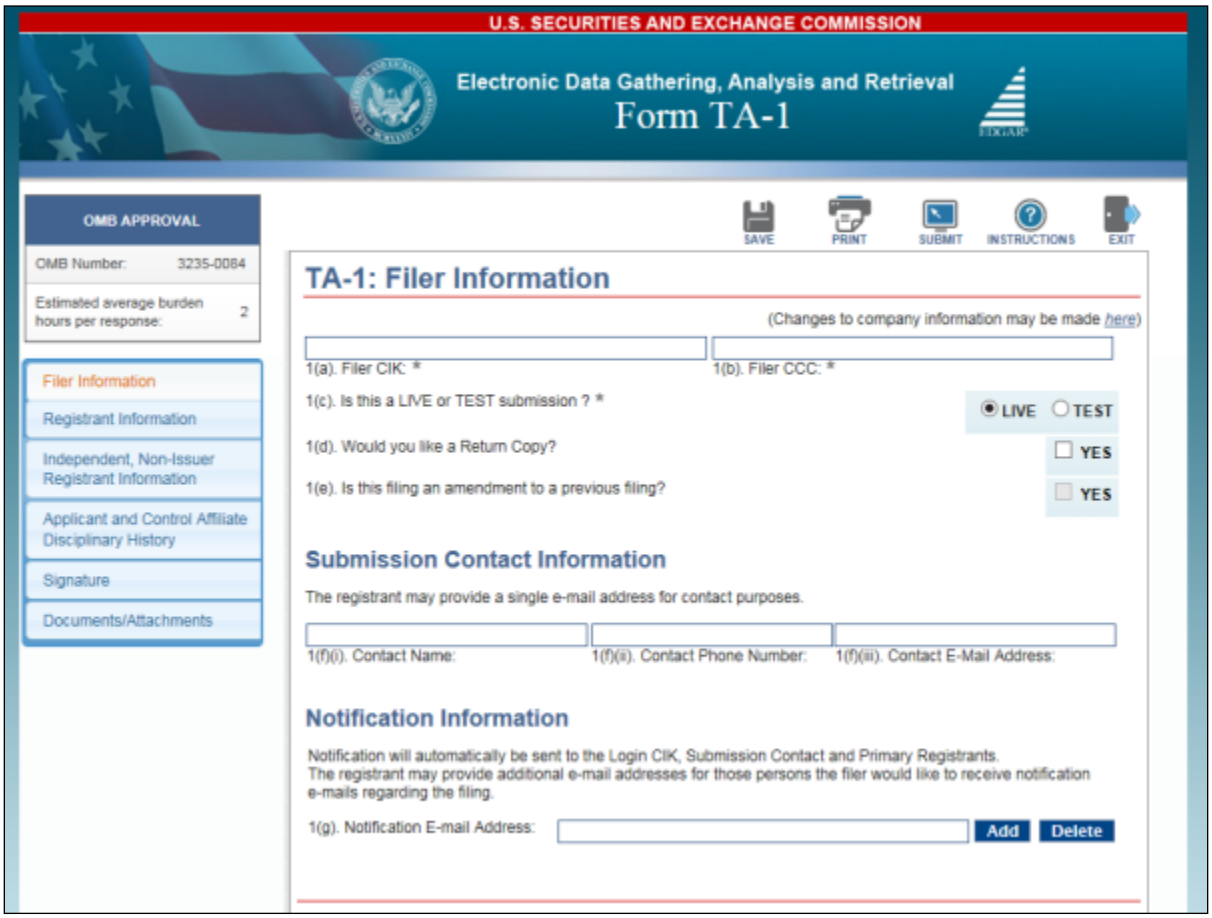


Figure 8-221: Form TA-1: Filer Information

Complete the fields that pertain to the Transfer Agent form that you are filing:

- **Filer CIK and CCC**: Enter the CIK and CCC of the applicant that is submitting the filing.
- **Is this a LIVE or TEST filing?**: Select the radio button to mark the submission as a LIVE or TEST filing. The default selection for this button is LIVE. Select the "TEST" radio button if you want to submit a test filing; EDGAR will then treat the submission as a test and it will not be disseminated.
- **Is this filing an amendment to a previous filing?**: This field indicates if this filing is an amendment to a previous filing and is disabled for Forms TA-1 and TA-2. For submission form types TA-1/A and TA-2/A, the system defaults the response to "Yes" and is not editable.
- **File Number**: For submission form types TA-1/A, TA-2, TA-2/A and TA-W, the File Number field is pre-populated based on the registrant's CIK and cannot be edited.
- **For the reporting period ending December 31**: Enter the calendar year for which Form TA-2 (or TA-2/A) is filed. A transfer agent registered on December 31 should file Form TA-2 by March 31 of the following year, even if the entity conducted business for less than the entire reporting period.
- **Submission Contact Information**: Enter the contact information (name, phone number, and email address) for the filer.
- **Notification Email Address**: If you want to notify others about the status of the filing, then enter their e-mail addresses. After you submit the filing, EDGAR will automatically send notification messages to these email addresses informing them of the filing status, i.e., that the filing was accepted or suspended.
- **Full Name of Registrant**: The name of the registrant is pre-populated on submission form types TA-2 and TA-2/A, and is non-editable on this screen. The name is pre-populated based on the registrant's CIK and it is also displayed on Item 3(a) of Form TA-1.

  Making Changes to Company Information:

  If you need to make changes to the "Full Name of Registrant", click the hyperlinked word "here" within 'Changes to company information may be made here'. You will be directed to the Retrieve/Edit Data screen on a new browser window where you may modify this information maintained in EDGAR. However, the modified information will only be displayed if you exit the current session and restart the filing process.

8.2.26 Completing a Transfer Agent Form

This section provides instructions for completing and filing each Transfer Agent form. It comprises the following topics:

- Form TA-1
- Form TA-2
- Form TA-W

- Documents
- Signature
- Transfer Agent Form Submission

We recommended that you read this section prior to filing a Transfer Agent form. Understanding how the screens work for each TA form will help you avoid commonly reported problems.

8.2.26.1 Form TA-1

Form TA-1 is composed of six tabs and a set of 11 Items. These Items are distributed across six tabs on the left navigation menu. You must complete all 11 Items and attach any necessary documents when submitting a TA-1 submission.

To assist you in completing Form TA-1 or its amendment, a comprehensive description of each screen is given below.

Registrant Information

The Registrant Information screen shown in Figure 8-222 comprises Items 2 through 7. This screen enables you to specify registrant information such as the type of Appropriate Regulatory Agency, name, Financial Industry Number, office address, mailing address, locations where transfer agent activities are conducted, and service company information.

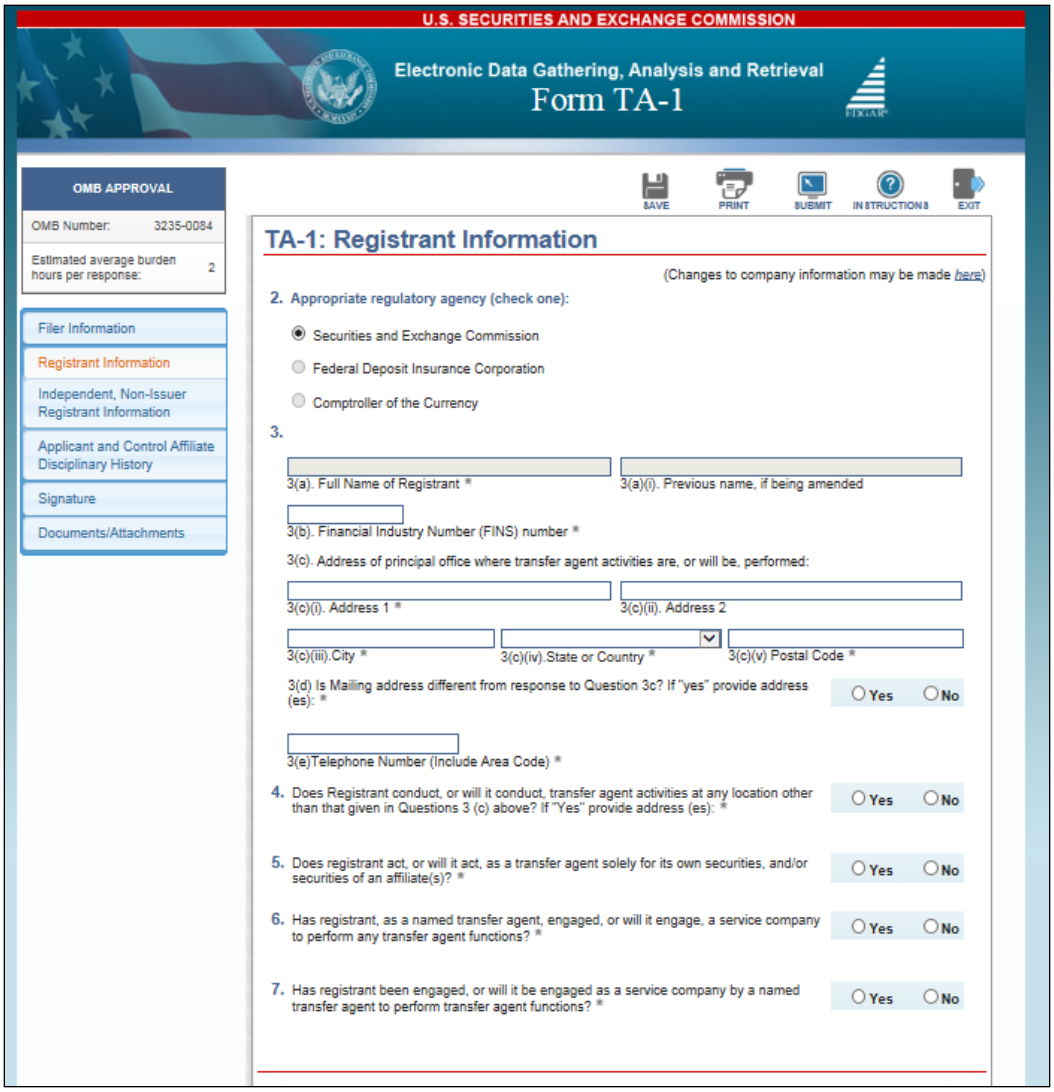


Figure 8-222: Registrant Information

The following fields are pre-populated with information maintained in EDGAR for the filer CIK, and are non-editable on the Registrant Information screen. You can update the Full Name of Registrant and Mailing Address from the 'Retrieve/Edit Data' link on the EDGAR Filing Website (accessible via the 'Changes to company information may be made here' link on this screen).

- **Full Name of Registrant**: Displays the name of the registrant organization, such as a bank, trust company, savings bank, bank holding company, or a subsidiary organization on whose behalf Form TA-1 is filed. This field is pre-populated with the company name associated with the registrant CIK, and is not editable.
- **Previous name, if being amended**: This field displays the previous name of the registrant organization (if any) and is non-editable.
- **Is Mailing Address different from response to Question 3(c)?**: Items 3(d)(i) to 3(d)(v) display the complete mailing address to which the Registrant wants official mail sent.

Note: The Securities and Exchange Commission is the default Appropriate Regulatory Agency for transfer agents to file Form TA-1.

Follow the steps given below to complete the remaining Items 3(b) to 7 on this screen:

1. Enter the six-digit Financial Industry Number Standard (FINS) assigned by the Depository Trust & Clearing Corporation (DTCC) to financial institutions engaged in securities transactions in Item 3(b).

   Note: Registrants that do not have a FINS number may obtain one by following the steps described on the DTCC website *(http://www.dtcc.com)*.

2. Enter the address of your principal or main office where transfer agent related business is conducted in Item 3(c).
3. In Item 3(d), specify if the mailing address is different from that given in Item 3(c). If you select "Yes", the system will display the mailing address associated with the filer CIK.
4. Enter a telephone number of an individual or department to whom questions may be addressed in Item 3(e).
5. Specify in Item 4 if you conduct transfer agent related activities in locations other than those provided in Item 3(c) earlier. If you answered "Yes", refer to the steps below to add an address. Otherwise, select the "No" radio button and go to step 6.
   a. Click the [Add Other Business Location] button. The Add Business Location window displays.
   b. Enter the full street address, city, and postal code where transfer agent activities are conducted.
   c. Select the state or country where transfer agent activities are conducted from the State or Country drop-down list.
   d. Click [Save Other Business Location] once you have entered all the information. The address details are displayed in the Other Business Locations list.

e. If you need to add more locations, repeat steps a. to d.

To delete an address:

a. To delete an address, click the [Delete] button adjacent to the address.

   A dialog box prompts you for confirmation prior to deleting the address.

b. Click [Yes] to delete the address. The Confirmation dialog box closes and the deleted address is removed from the Other Addresses list box.

6. In Item 5, select the "Yes" radio button if you transfer only your own securities (stock, notes, bonds), and/or the securities of an affiliate. Conversely, select the "No" radio button if you transfer some type of outside securities such as mutual funds and municipal bonds.

7. In Item 6, specify if you have engaged a service company to perform any transfer agent functions. If you answered "Yes", refer to the steps below. Otherwise, select the "No" radio button and proceed to step 8.

A registrant may engage an external service company to perform its transfer agent functions for an issue of securities. This external service company must be a registered transfer agent. Furthermore, a registrant can engage more than one service company for a given security issue. Follow the steps below to add or delete an external service company.

a. Click the [Add Engaged service company information Related to item 6] button. The Engaged service company information Related to item 6 window is displayed.

b. Enter the name of the service company engaged (or will be engaged) by the registrant to perform its transfer agent functions.

c. Select either 84- or 85- as the prefix from the drop-down list and then enter the file number of the service company in the "File Number" text box.

d. Enter the street address, city, and postal code of the service company's main office.

e. Select the state or country where the service company is located from the State or Country drop-down list.

f. Click the [Save Engaged service company information Related to item 6] button once you have entered all the information. The service company name is displayed in the Service Companies list box.

g. If you need to add details of another service company, repeat steps a. to f.

To delete a service company entry:

a. To delete a service company, click the [Delete] button adjacent to the service company name.

   A dialog box prompts you for confirmation prior to deleting the service company.

b. Click [Yes] to delete the service company.

The Confirmation dialog box closes and the deleted service company is removed from the Service Companies list box.

8. In Item 7, specify if you have been (or will be) engaged by a named transfer agent to perform any transfer agent services. If you answered "Yes", follow the steps below to provide details of named transfer agents. Otherwise, select the "No" radio button.
    a. Click the [Add Engaged transfer agent company information Related to item 7] button in the Named Transfer Agents list box. The Add Named Transfer Agent window displays.
    b. Enter the name of the named transfer agent who has engaged the registrant as a service company to perform transfer agent functions.
    c. Select either 84- or 85- as the prefix from the drop-down list and then enter the file number of the named transfer agent in the "File Number" text box.
    d. Enter the street address, city, and zip code of the named transfer agent's main office.
    e. Select the state or country where the named transfer agent is located from the State or Country drop-down list.
    f. Click the [Save Engaged transfer agent company information Related to item 7] button once you have entered all the information. The named transfer agent is displayed in the Named Transfer Agents list box.
    g. If you need to add details of another transfer agent, repeat steps a) to f).

To delete a named transfer agent:

a. To delete a named transfer agent, click the [Delete] button adjacent to the named transfer agent.

   A dialog box prompts you for confirmation prior to deleting the named transfer agent.

b. Click [Yes] to delete the named transfer agent. The Confirmation dialog box closes and the deleted transfer agent is removed from the Named Transfer Agents list box.

Independent, Non-Issuer Registrant Information:

The Independent, Non-issuer Registrant Information screen is shown in Figure 8-223 and comprises Items 8 and 9.

Item 8 identifies the type of registrant organization and provides details such as the name, title or status, ownership code, and a description of authority of the registrant.

Item 9 offers details of an entity or individual (not identified earlier in response to Item 8) that exercises control over the management or policies of the applicant and wholly or partially finances the business of the applicant.

Note: If you are an 'Independent, Non-Issuer' registrant whose Appropriate Regulatory Authority is the SEC, then you are required to complete Item 8. (An 'Independent, Non-

Issuer Transfer Agent' refers to an entity which acts as a transfer agent for other than its own securities or securities of an affiliate).



Figure 8-223: Independent, Non-Issuer Registrant Information

Follow the steps given below to complete Item 8:

1. Select the type of registrant organization (e.g., Corporation, Partnership, Sole Proprietorship, etc.) from the options displayed.

   The text 'Section for Initial Registration and for Amendments Reporting Additional Persons' is displayed. This window displays a button that is specific to the organization type chosen in Item 8.

   Note: If you select 'Other' as the organization type, then provide a description of the organization type in the text box that is displayed.

2. Click the [Add corporation or partner information Related to item 8] button. The Add Person window is displayed.
   Complete the fields that are applicable to your organization type:

   a. **Full Name**: Enter the name of each Chief Executive Officer, Chief Financial Officer, Chief Operations Officer, Director, or person with similar status or function and the name of a person belonging to the other registrant category. (i.e., a person who is directly or indirectly the beneficial owner of 5% or more of any class of equity security of the registrant).

b. **Relationship Start Date**: Select the date when a relationship began between the Chief Executive Officer, Chief Financial Officer, Chief Operations Officer, Director, and person belonging to the other registrant category.

c. **Title or Status**: Enter the title or status for each name entered.

d. **Ownership Code**: For each Chief Executive Officer, Chief Financial Officer, Chief Operations Officer, Chief Legal Officer, Chief Compliance Officer, Director, or person with similar status or function, select the percentage of ownership from the values given in the drop-down menu.



Figure 8-224: Ownership Code

e. **Control Person**: Select the "Yes" radio button, if the person has the power to direct the management or policies of a company, whether it is through ownership of securities, by contract or otherwise. Select the "No" radio button if the person does not have the power to direct the management or policies of a company.

f. **Description of Authority**: This field displays only if the type of organization is 'Sole Proprietorship' or 'Other'. Enter the beneficial interest each person, (including a trustee, who directs, manages, or participates in directing or managing the affairs of the registrant) has in the applicant.

g. **Relationship End Date**: This field is only applicable to submission form type TA-1/A. Select the date when the relationship ended between the Chief Executive Officer, Chief Financial Officer, Chief Operations Officer, Director, and person belonging to the Other registrant category.

3. Click [Proprietor or other entity information Related to item 8] once you have entered all the information.

   The name of the entity is displayed in the 'Section for Initial Registration and for Amendments Reporting Additional Persons' window.

You can edit or delete the information in the 'Section for Initial Registration and for Amendments Reporting Additional Persons' window using the [Edit] or [Delete] buttons as applicable.

Follow the steps given below to complete Item 9:

1. In Items 9(a), click "Yes" if any person or entity not named in Item 8 (directly or indirectly) exercises control over the management or policies of the applicant and provide details in the 'Persons and Entities' window.
2. In Item 9(b), click "Yes" if any person or entity not named in Item 8 finances the business of the applicant (directly or indirectly) in any manner other than a public offering of securities made pursuant to the Securities Act of 1933 or by credit extended in the ordinary course of business by suppliers, banks and others. Provide details in the 'Persons and Entities' window.

Adding a New Person or Entity

The Persons and Entities window allows you to add or delete details of a new person or entity. The process to add or delete a new person or entity is similar for Items 9(a) and 9(b). Follow the steps given below to add or delete a new person or entity.

1. Select "Yes" as a response to Item 9(a) or 9(b) on the Independent, Non-Issuer Registrant Information screen. The Person and Entities list box displays.
2. Click the [Add Person or Entity] button.

   The Add Person or Entity window displays.
3. Enter the name of the person or entity that exercises control over the policies (or management) of the registrant in Item 9a(i) or finances the business of the applicant in Item 9(b)(i).
4. Enter a description of the agreement through which the person or entity listed in Item 9(a)(i) exercises control over the management or policies of the applicant in 9(a)(ii). Alternatively, enter a description of the agreement through which the person or entity listed in Item 9(b)(i) finances the business of the applicant in 9(b)(ii).
5. Click the [Save Person or Entity information] button to add the details. The name of the new person or entity appears in the Person and Entities list box.
6. If you want to add other names of persons or entities (not named in Item 8), then repeat steps 1 to 5.

To delete a new person or entity:

1. To delete a new person or entity, click the [Delete] button adjacent to the new person or entity name.

   A dialog box prompts you for confirmation prior to deleting the new person or entity.
2. Click [Yes] to delete the new person or entity. The Confirmation dialog box closes and the new person or entity name is removed from the Person and Entities list box.

Applicant and Control Affiliate Disciplinary History

The Applicant and Control Affiliate Disciplinary History screen shown in Figure 8-225 enables you to disclose the disciplinary history of the applicant or its control affiliate.

This screen comprises Items 10 (a) through 10 (i). If you respond affirmatively to any question, you must complete the corresponding section that is displayed.

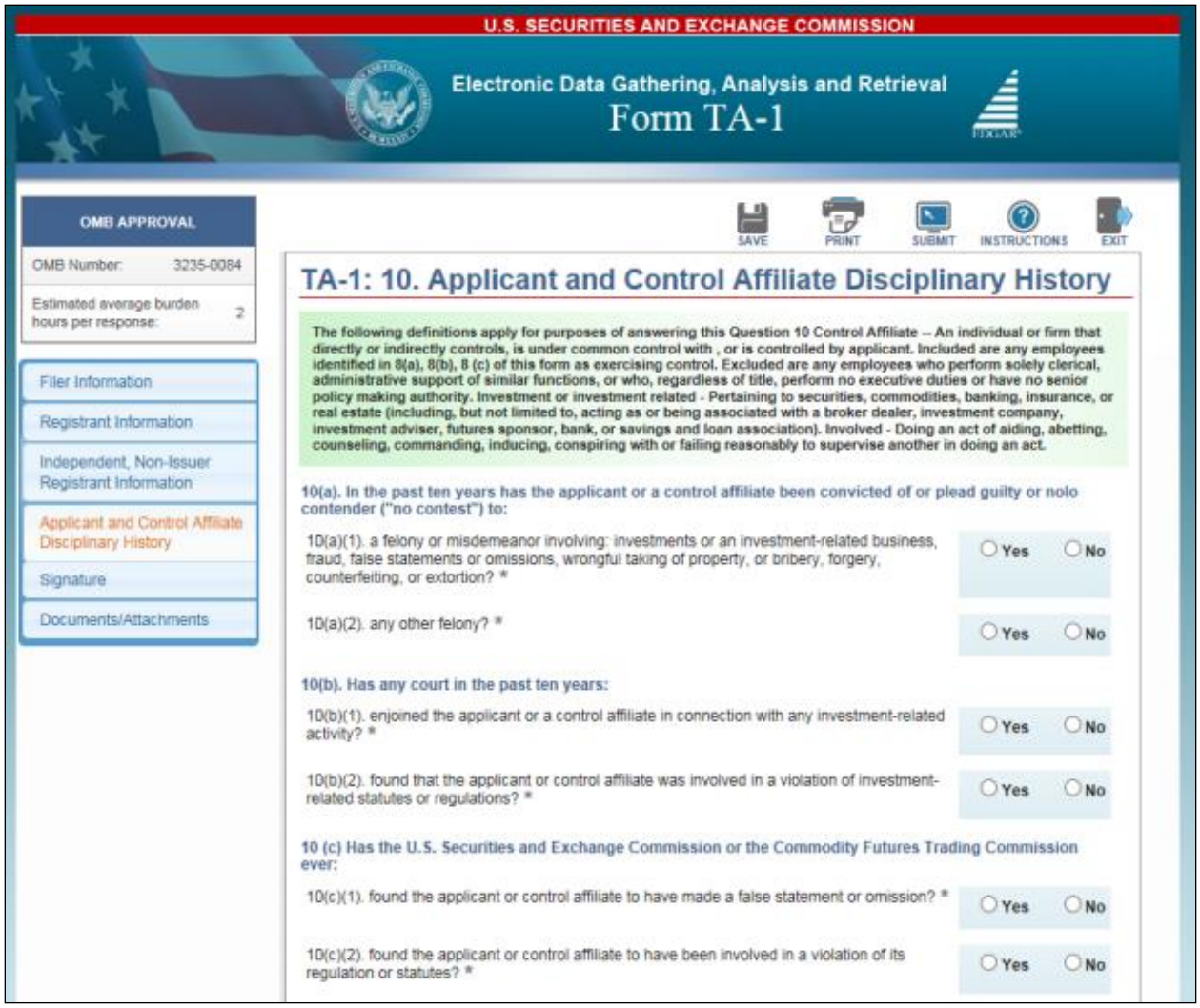


Figure 8-225: Applicant and Control Affiliate Disciplinary History

All "Yes" responses to Items 10(a) through 10(i) require you to disclose the following information: individuals named in the action, the title and date of the action, the court or body taking the action, a description of the action and the disposition of the proceeding. See Figure 8-226 for an example of the information that you need to provide.

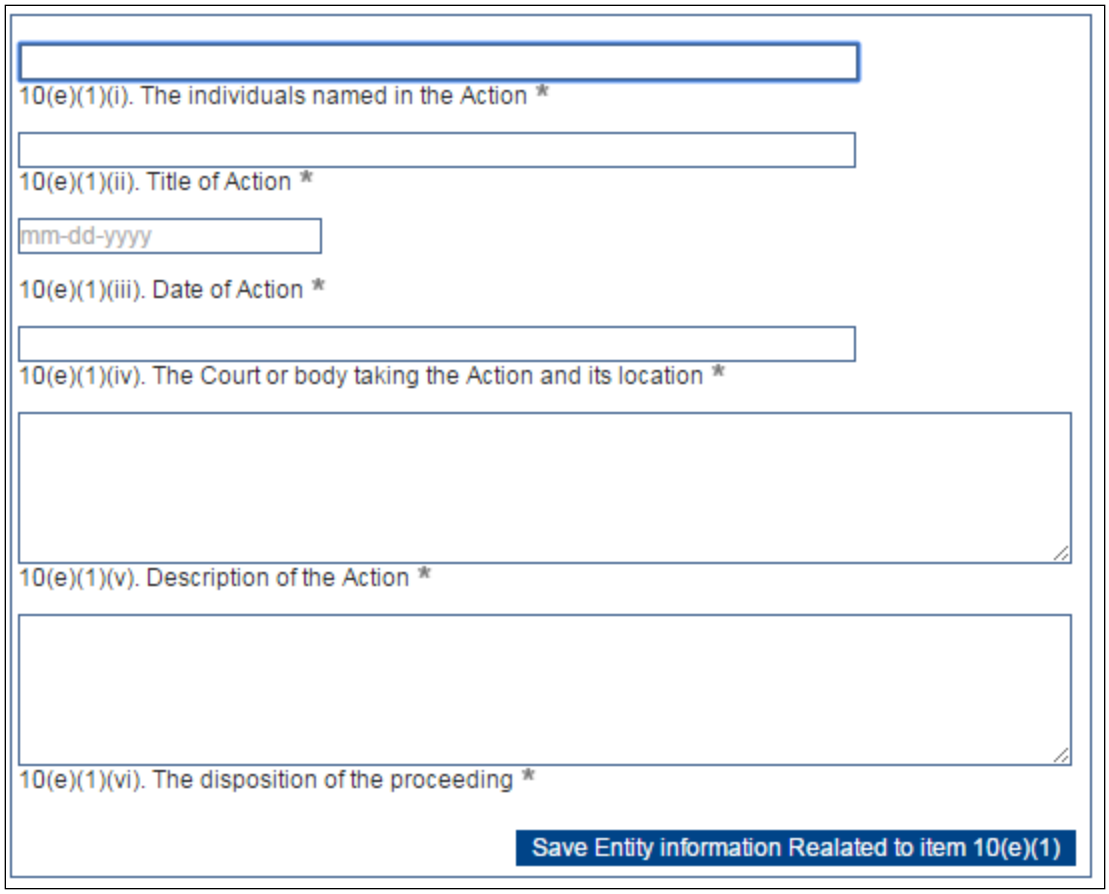


Figure 8-226: Adding a New Action

8.2.26.2 Form TA-2

Form TA-2 is composed of six tabs and a set of 12 Items. You must complete all 12 Items and attach any necessary documents when filing a TA-2 submission.

When you initially access the TA-2 screen, only five of the six tabs will be visible. The tabs that are initially visible are: Filer Information, Service Company Information, Registration Information, Signature, Documents/Attachments. An additional tab, Annual Report Information, is displayed based on your response to Item 2(a) on the Service Company information screen.

To assist you in completing Form TA-2 or its amendment, a comprehensive description of each screen is given below.

Service Company Information

This Service Company Information screen (Figure 8-227) allows you to specify if you engaged a service company to perform all, some, or none of your transfer agent functions, and provide additional details such as name and file number of transfer agent. Conversely, you can specify if you have been engaged as a service company by any named transfer agent to perform transfer agent functions.

Notes:

(1) Registrants that hire a service company to perform all of their transfer agent functions are required to complete Items 1, 2, 3, and the Signature section of Form TA-2.

(2) Select "All" or "Some" in Item 2(a) to display Items 2(b), 2b(i) and 2(b)(ii).

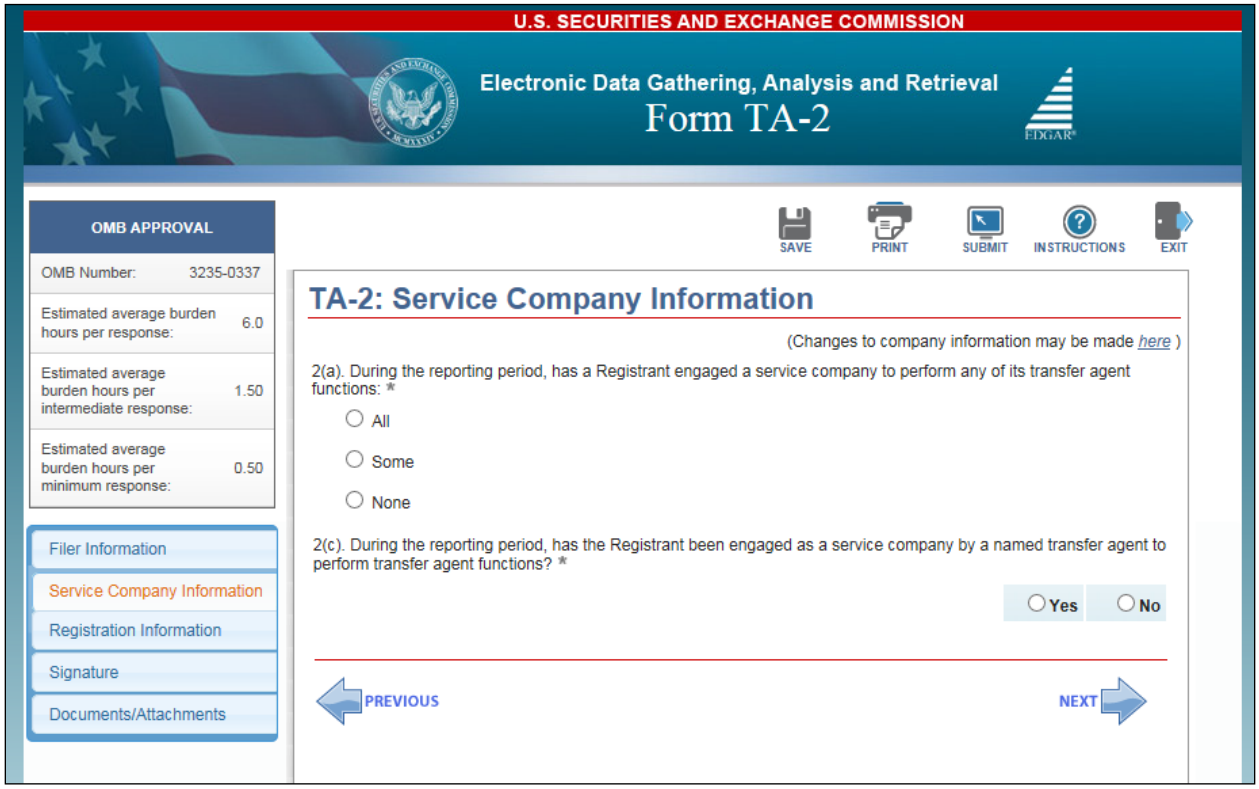


Figure 8-227: Service Company Information

Adding or Deleting Service Company Information

The process to add or delete transfer agent details is similar for Items 2(b) and 2(d). Follow the steps below to add or delete transfer agent details:

1. Click the [Add Transfer Agent Company] button in the List of Transfer Agents list box.

   The 'New Transfer Agent' window is displayed.

2. Enter the name of the transfer agent that you have engaged to perform some or all of your transfer agent functions in Item 2(b)(i). Alternatively, enter the name of the named transfer agent for which you been engaged as a service company in Item 2(d)(i).

3. Select either 84- or 85- as the prefix from the drop-down list and then enter the file number of the transfer agent in the "File Number" text box.

4. Click the [Save Transfer Agent Company] button. The newly added transfer agent name is displayed in the List of Transfer Agent list box.

5. Repeat steps 1 to 4 to add more than one transfer agent.
6. To delete a transfer agent entry, click the [Delete] button adjacent to the transfer agent name. A dialog box prompts you for confirmation prior to deleting the transfer agent entry.
7. Click [Yes] to delete the entry. The Confirmation dialog box closes and the transfer agent is removed from the List of Transfer Agents list box.

Registration Information

The Registration Information screen is shown in Figure 8-228. This screen helps you to identify the Appropriate Regulatory Agency (ARA) in Item 3(a). Additionally, it allows you to specify in Item 3(b) if an amendment was filed within 60 days of the date on which any of the information reported on Form TA-1 became inaccurate, misleading, or incomplete.

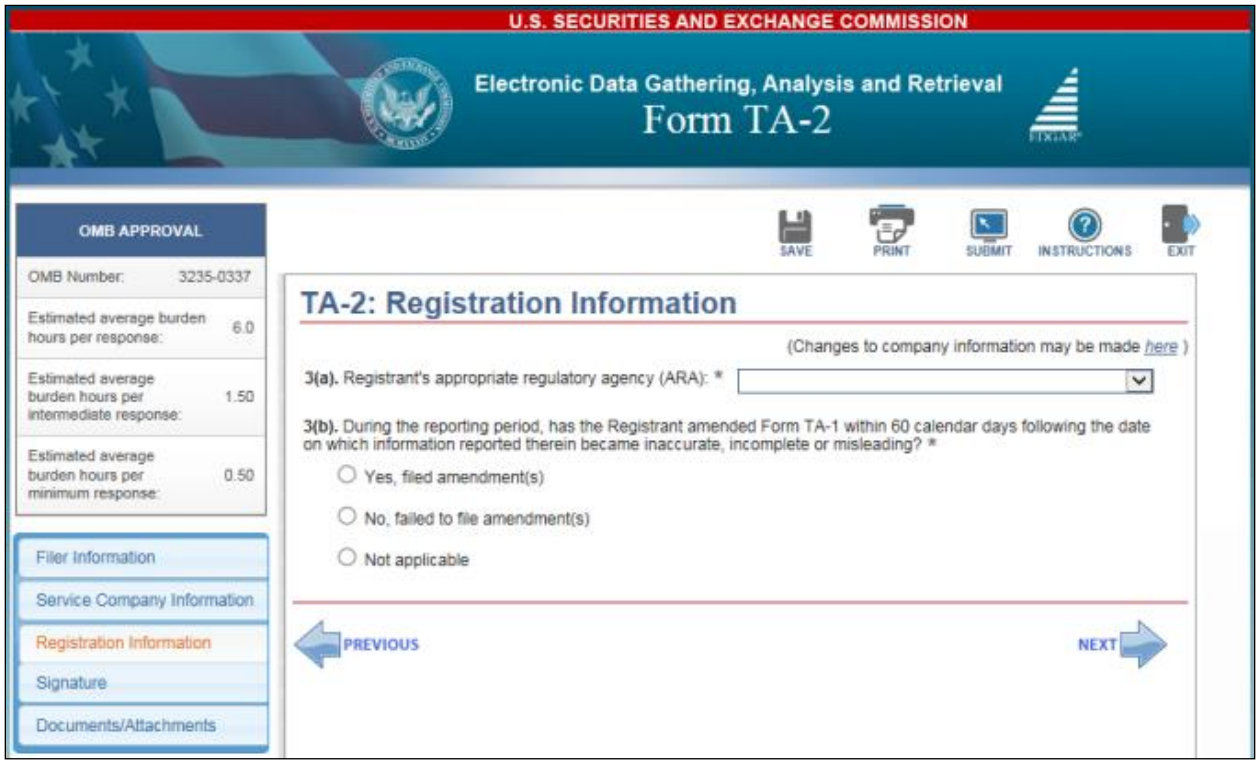


Figure 8-228: Registration Information

Annual Report Information

The Annual Report Information screen is shown in Figure 8-229 and enables you to submit an annual report of transfer agent activities. This screen comprises Items 4(a) to 11(b).

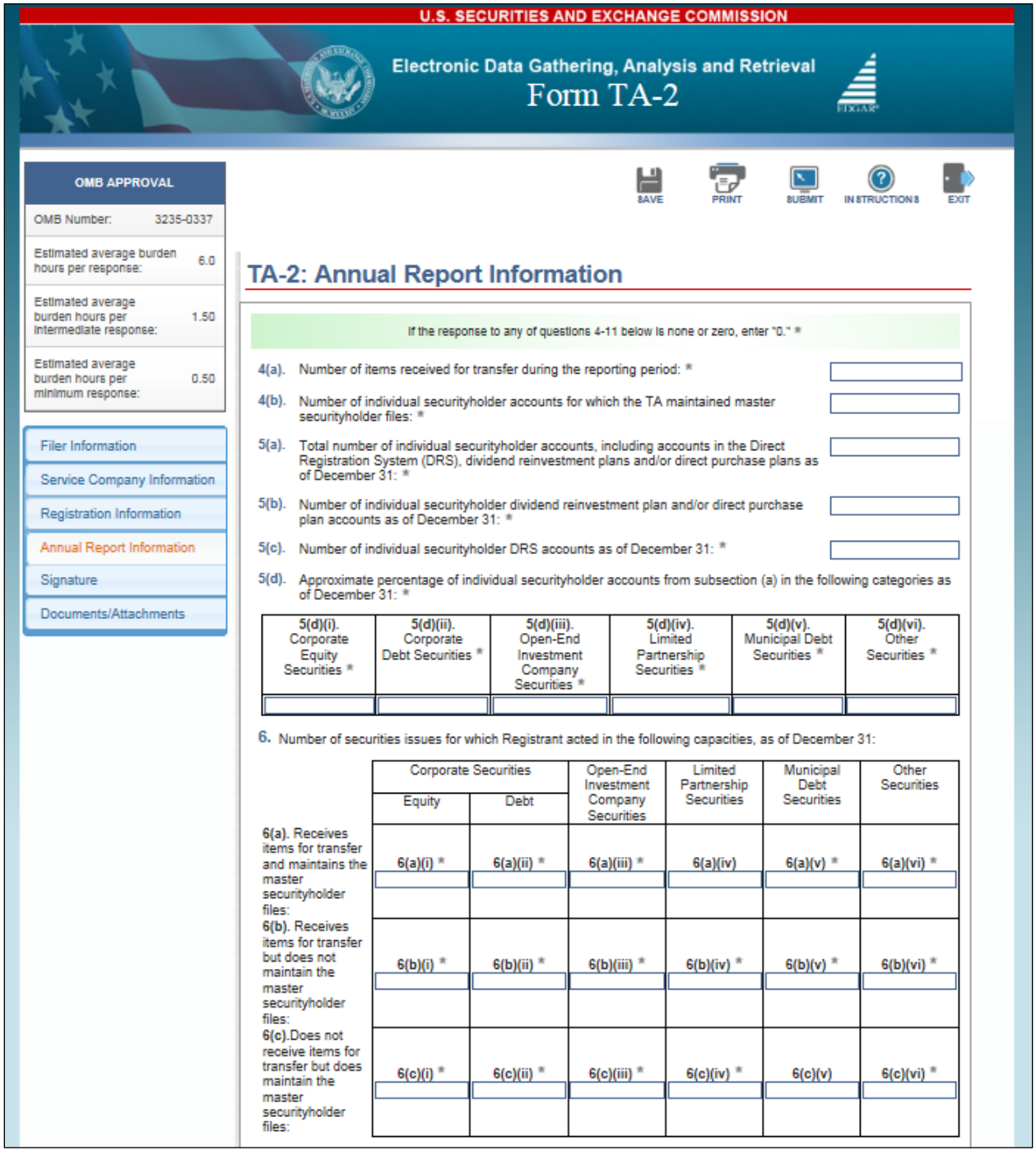


Figure 8-229: Annual Report Information

The following are important points to consider when completing this screen:

- You must complete the Items on this screen only if your response to Item 2(a) is "Some" or "None".
- Numeric values entered on this screen must be non-negative and in the nnn,nnn format (where n = integer).
- Items 4, 5, 11, 12 will display only if you select "Some" or "None" for Item 2A.
- If your response to Item 4(a) is greater than 1000 or Item 4(b) is greater than 1000, complete Items 6(a), 6(b), 6(c), 7(a),7 (b), 7(c), 8(a), 8(b), 9(a), 10(a), and 10(b).
    - If your response to Item 4(a) is less than or equal to 1000 and Item 4(b) is less than or equal to 1000, then it is optional to complete Items 6(a), 6(b), 6(c), 7(a),7 (b), 7(c), 8(a), 8(b), 9(a), 10(a), and 10(b).
- The percentages listed in Item 5(d) for Corporate Equity Securities, Corporate Debt Securities, Open-End Investment Company Securities, Limited Partnership Securities, Municipal Debt Securities, and Other Securities must add up to 100%, if you selected "Some" or "None" as a response to Item 2(a) and your answer to Item 5(a) was greater than zero.

Adding or Deleting Database Search Details:

Items 11(a) and 11(b) help you provide database search results of lost securityholders account data. Follow the steps below to add database search details for lost securityholders during the reporting period:

1. Click the [Add Database Search] button in the Database Searches list box. The Add Database Search window displays. See Figure 8-230.

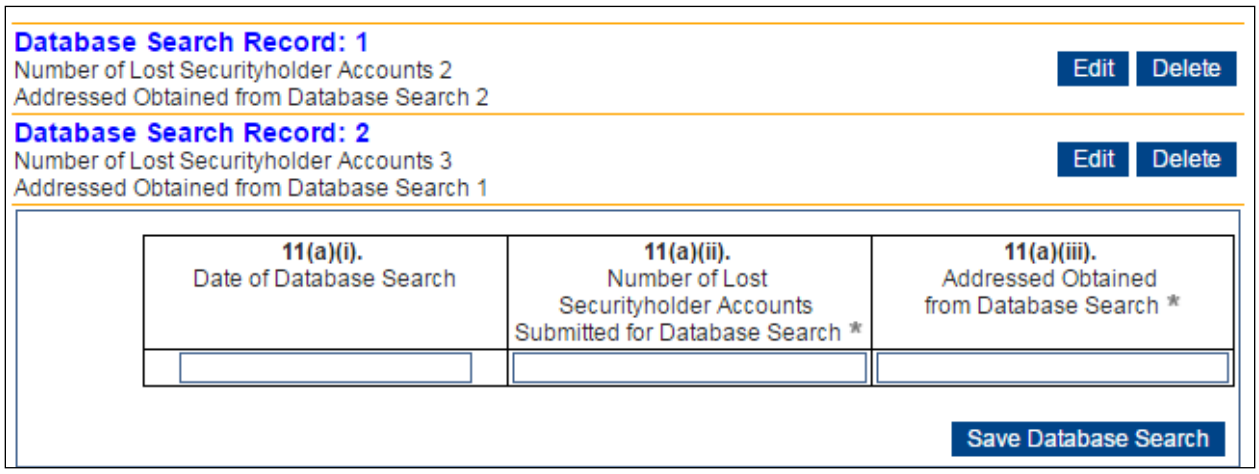


Figure 8-230: Adding Database Search Details

2. Enter the date for each database search in Item 11(a)(i).
3. Enter the number of lost securityholder accounts submitted for a database search in Item 11(a)(ii).
4. Enter the number of lost security holder accounts for which a different address has been obtained as a result of a database search in Item 11(a)(iii).
5. Click the [Save Database Search] button. This displays the database search details in the Database Searches list box.
6. Repeat steps 1 to 5 to add more database search details.
7. To delete an entry, click the [Delete] button adjacent to the corresponding database search result. A dialog box appears and prompts you to confirm that you wish to delete the search result entry.
8. Click [Yes] to delete the entry. The Confirmation dialog box closes and the search result is removed from the Database Searches list box.
9. Enter the number of lost security holder accounts that have been remitted to the states during the reporting period in Item 11(b).

8.2.26.3 Form TA-W

Form TA-W is composed of seven tabs and a set of 12 Items. These Items are distributed across eight tabs on the left navigation menu. You must complete all 12 Items and attach any necessary documents when submitting Form TA-W.

When an organization ceases all transfer agent activities (e.g., due to a merger, regulatory closing, or other reason) or when it no longer transfers qualifying corporate securities, it is required to terminate its registered status. Before an organization may withdraw from registration as a transfer agent, it must file a notice of withdrawal from registration as a transfer agent with the Securities and Exchange Commission on Form TA-W.

To assist you in completing Form TA-W, a detailed description of the main screens is given below.

Registration Information

The Registration Information screen shown in Figure 8-231 and comprises Items 2 through 5. This screen provides registrant information such as Transfer Agent File Number, name, and address of registrant's principal place of business.



Figure 8-231: Registration Information

The "Transfer Agent File Number" and "Name of the Registrant" fields are pre-populated based on the CIK of the registrant. If you need to make changes to the information maintained in EDGAR, such as the full name of registrant, click the hyperlinked word "here" within 'Changes to company information may be made here'. You will be directed to the Retrieve/Edit Data screen on a new browser window where you may modify this information maintained in EDGAR. However, the modified information will only be displayed if you exit the current session and restart the filing process.

Withdrawal Information

The Withdrawal Information screen is shown in Figure 8-232 and comprises Items 6 and 7. This screen allows you to disclose the reasons for ceasing transfer agent functions or for withdrawing your registration as a transfer agent with the Commission. Additional details including the last date you performed transfer agent functions for any security, and your intention of performing such functions in the future may be specified on the screen.

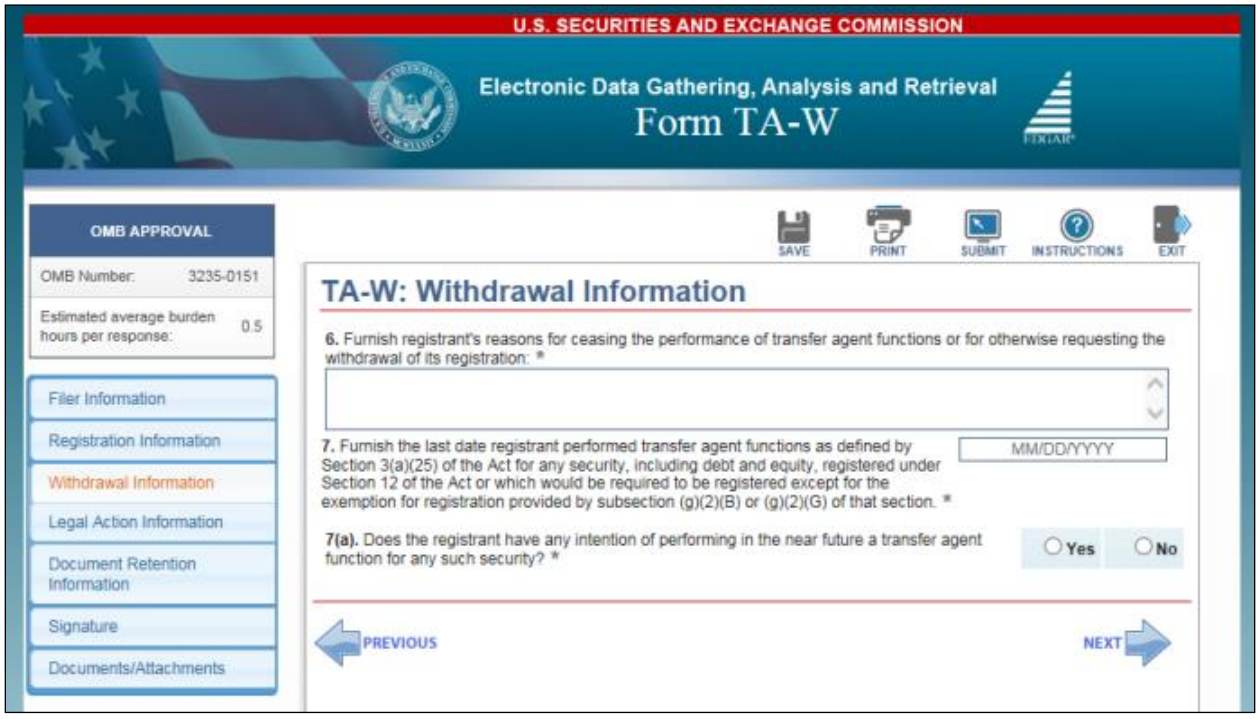


Figure 8-232: Withdrawal Information

Legal Action Information

The Legal Action Information screen (Figure 8-233) enables you to disclose any history of disciplinary or legal actions or proceedings.

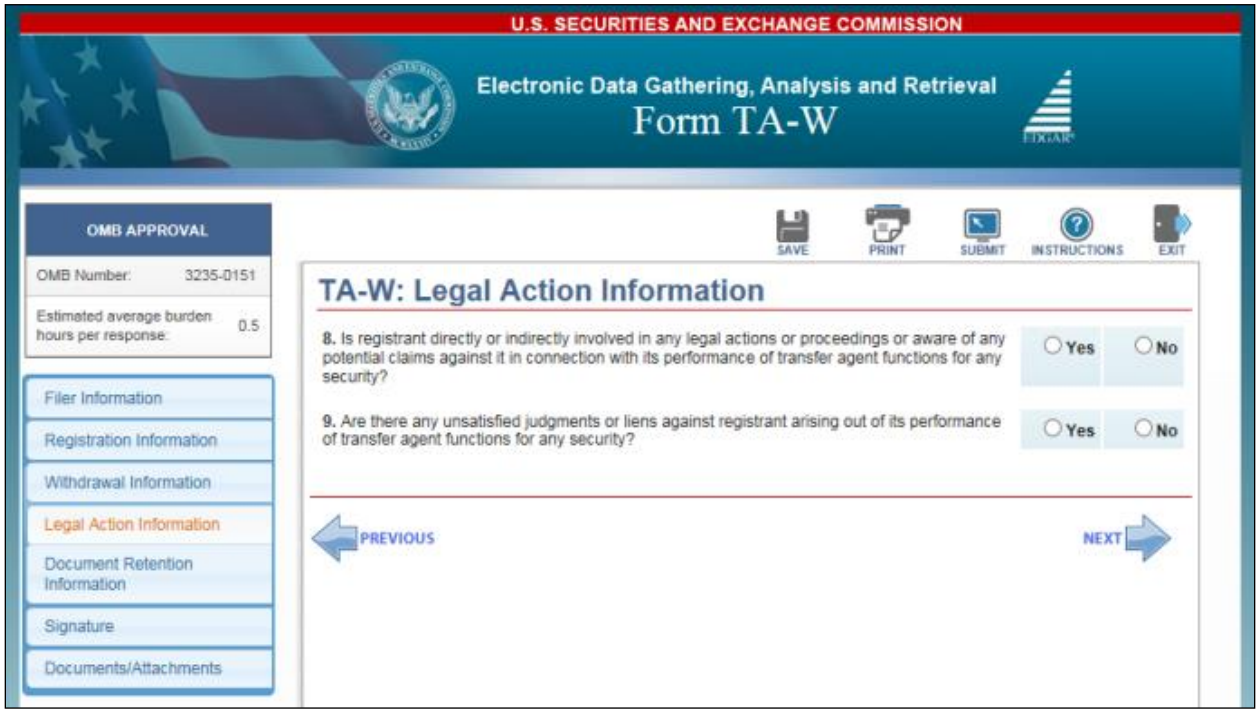


Figure 8-233: Legal Action Information

The steps to add and delete legal actions or claims are given below. When adding each legal action or claim, you must provide details such as the individuals named in the legal action or claim, date, and court of body taking the action.

Follow the steps below to provide information for each legal action or claim:

Adding or Deleting New Legal Action or Claim Details

1. Select "Yes" as a response to Item 8 on the Legal Action Information screen. The List of Actions and Claims list box displays.
2. Click the [Add Action or Claim] button. The Add Action or Claim window displays where you may enter information regarding the action or claim (See Figure 8-234).

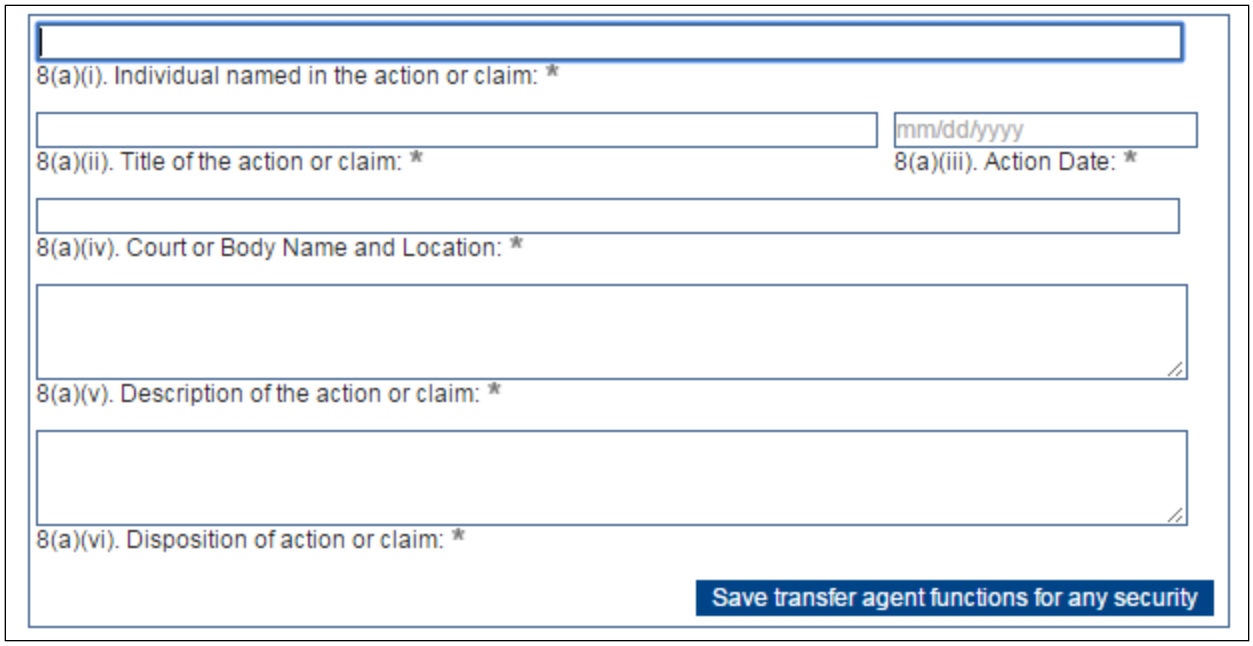


Figure 8-234: Adding Legal Action or Claim Details

3. Enter the name of the individual involved in a court or regulatory action.
4. Enter the title and date of the action in the fields provided.
5. Enter the name of the court or body taking the action and its location.
6. Provide a description of the proceedings (or legal actions) and a disposition of the proceedings in the fields provided.
7. Click the [Save Action or Claim] button once you have entered all the information. The individual named in the action or claim is displayed in the List of Actions and Claims list box.
8. Repeat steps 1 to 7 if you want to add details of another action or claim.
9. To delete a claim or action, click the [Delete] button adjacent to the individual named in the action or claim. A dialog box displays confirming that you wish to delete the name of the individual involved in the action or claim.
10. Click [Yes] to delete the entry. The Confirmation dialog box closes and the deleted action or claim is removed from the List of Actions and Claims list box.

Adding or Deleting New Judgment or Lien Details

Follow the steps below to furnish information for each new judgment or lien:

1. Select "Yes" as a response to Item 9 on the Legal Action Information screen. The List of Judgments and Liens list box displays.
2. Click the [Add judgments liens details for any security] button. The Add Judgment or Lien window displays where you may enter information regarding each new judgment or lien. (See Figure 8-235).

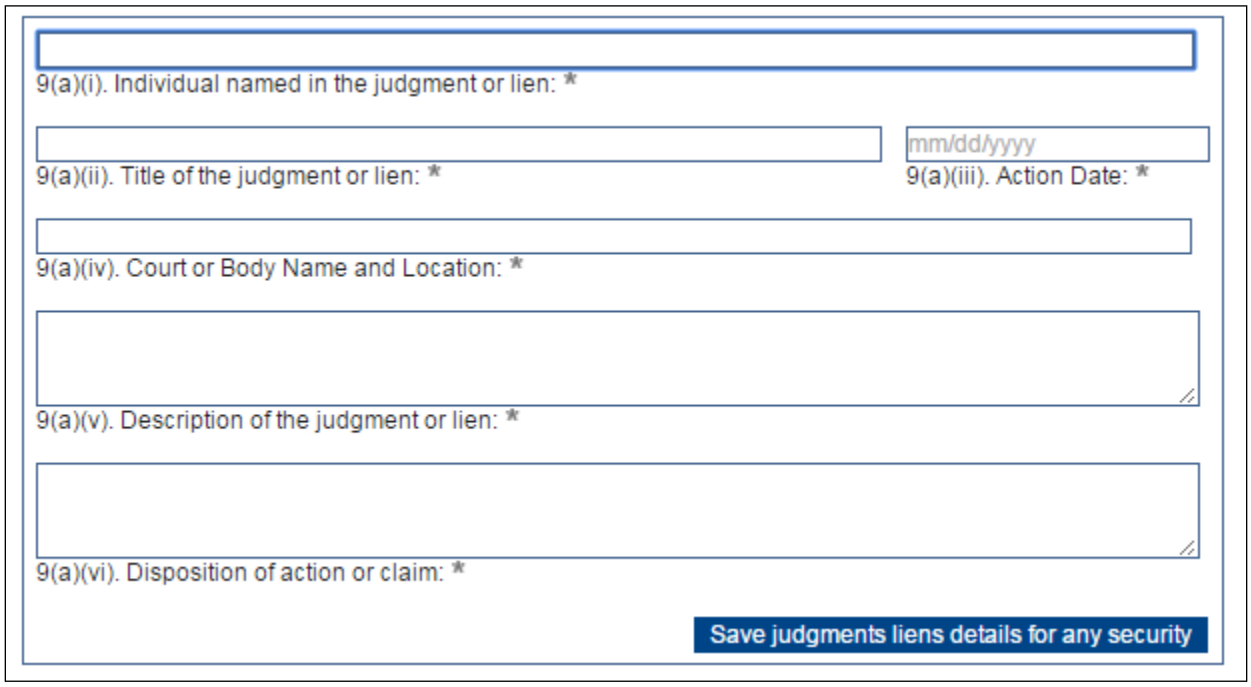


Figure 8-235: Adding New Judgment or Lien Details

3. Enter the name of the individual involved in the judgment or lien.
4. Enter the title and date of the judgment or lien in the fields provided.
5. Enter the name of the court or body holding the judgment or lien and its location.
6. Describe each judgment or lien held against the registrant as well as its disposition in the fields provided.
7. Click the [Save judgment liens details for any security] button once you have entered all the information.
   The individual named in the judgment or lien is displayed in the List of Judgments and Liens list box.
8. Repeat steps 1 to 7 if you want to add details of another judgment or lien.
9. To delete a judgment or lien, click the [Delete] button adjacent to the individual named in the judgment or lien. A dialog box displays confirming that you wish to delete the name of the individual involved in the judgment or lien.

10. Click [Yes] to delete the entry. The Confirmation dialog box closes and the deleted judgment or lien is removed from the List of Judgments and Liens list box.

Document Retention Information

The Document Retention Information screen (Figure 8-236 allows the filer to provide information on any security issue for which the registrant acted as a transfer agent (or assumed transfer agent functions) since the last amendment to Form TA-1. This includes names of successor transfer agents, names and addresses of the persons who have custody or possession of the books and records which the registrant maintained in connection with its performance of transfer agent functions.

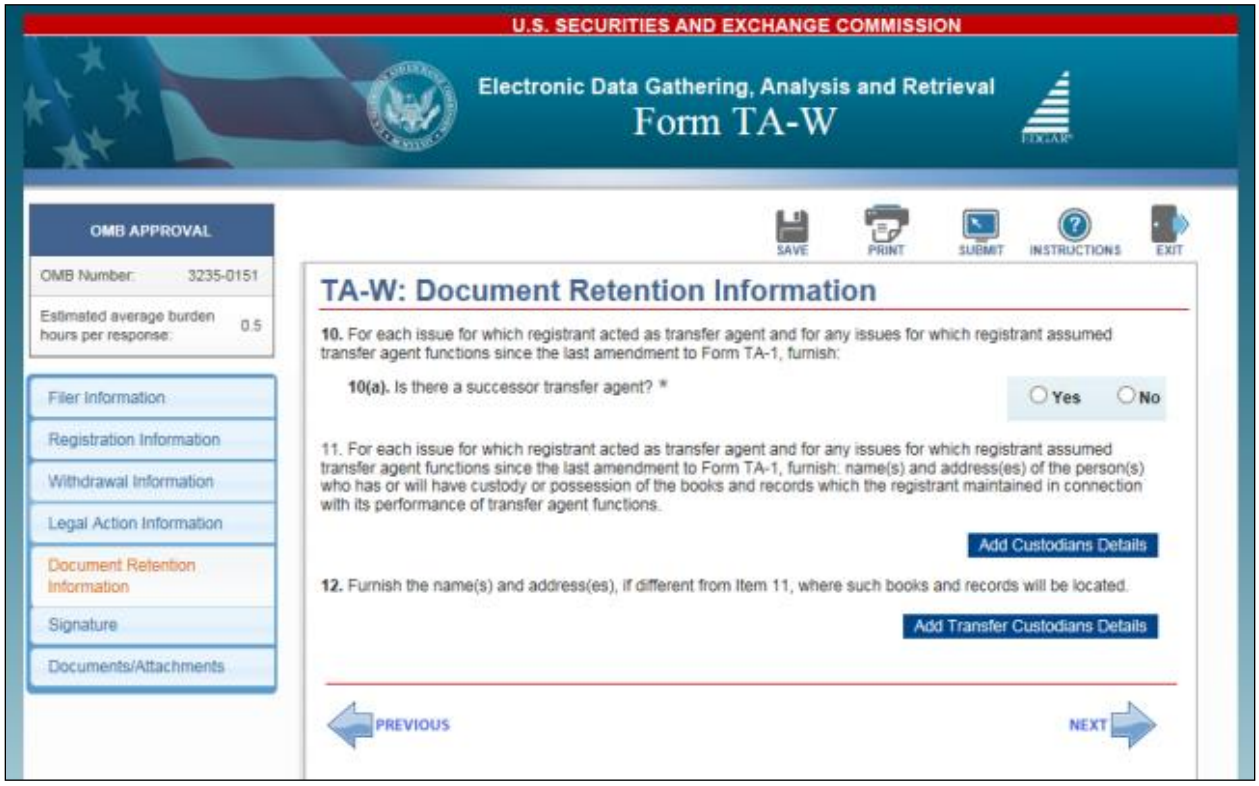


Figure 8-236: Document Retention Information

8.2.26.4 Signature

The Signature screen is shown below (Figure 8-237) and is displayed on all Transfer Agent forms (TA-1, TA-2, TA-W, and their amendments). This screen allows you to sign the form and certify that the information being submitted is accurate and complete.



Figure 8-237: Signature

The following are the data entry conventions for this screen:

- When signing the form, the principal or official must type their name in full (i.e., first name, middle name, and last name) in the "Signature of Official responsible for Form" field.

  Note: Each signatory is required to manually sign the Signature page or other document authenticating his or her signature that appears in typed form. They must retain this manually signed signature page (or equivalent document) for five years.

Enter the title and telephone number of the individual signing the form, and the date of signature in the respective fields.

8.2.26.5 Related Documents/Attachments

The Related Documents/Attachments screen is shown in Figure 8-238 and enables you to upload the necessary attachments to Form TA-1, TA-2, TA-W and the relevant amendments.



Figure 8-238: Related Documents/Attachments

A Transfer Agent form submission may include Cover, Corresp, and Graphic document types. For Transfer Agent submissions created via the filer interface, filers can upload a maximum of 100 document attachments. Documents may be included in the following combinations:

- Up to 10 Cover letters (document type "COVER")
- Up to 100 Correspondence documents (document type "CORRESP")

In addition, you may attach any number of supporting Graphic files to the submission. The maximum size of all Transfer Agent submissions, including all attached documents, must not exceed 200 MB. For filer-constructed Transfer Agent submissions, there is also a limit of 10 for COVER documents, 100 for CORRESPONDENCE documents and as many GRAPHIC documents as a submission can allow within the 200 MB submission file size.

You can upload these document attachments in .txt, .htm, .jpg, .gif formats as applicable. Document attachments must conform to other EDGAR standards described in Chapter 5. Attaching files that do not meet these standards may cause your filing to be suspended.

Adding or Deleting a Document

To add or delete a document, follow the steps given below:

1. Click the [Add Document] button on the Related Documents/Attachments screen. The Select File window is displayed.

2. Select the file you want to attach and click the [Open] button. The name of the attached file is displayed in the "File Name" field.

Note: The file name must follow the EDGAR file naming standards described in Section 5.1.1, File Naming Standards.

3. Select the type of attachment from the Type drop-down list. The options available are Cover, Corresp, or Graphic.
4. Optionally, provide additional information to further qualify the document type in the "Type of Attachment Additional Description" field.
5. Enter a description for the attached document in the "Attachment Description" field.
6. If you want to add multiple attachments, repeat steps 1 to 5.
7. To delete a document, select the box adjacent to the document, and click the [Delete Document] button. A window prompts you to confirm that you want to delete the document. If you click the [Yes] button, then EDGAR removes the document from the submission.

Before you transmit your submission, we recommend that you validate your document attachments. Refer to the steps outlined in 'Validating a Document' in Section 8.2.4 to validate your document attachment for errors.

8.2.26.6 Transfer Agent Form Submission

When you have completed the form and are ready to submit the filing, click the [Submit] button at the top of the screen.

The system validates the form to ensure that you have completed all Items. If there are errors in the form, a 'red x' icon is displayed on the tabs that contain incomplete or invalid information. You must complete any missing information and correct any errors before re-submitting your form to EDGAR. If there are no errors in the form, the system displays a Confirmation/Warning screen.

Confirmation/Warning

The Transfer Agent Form Confirmation screen is shown below (Figure 8-239). This screen prompts you for confirmation prior to transmitting your submission.

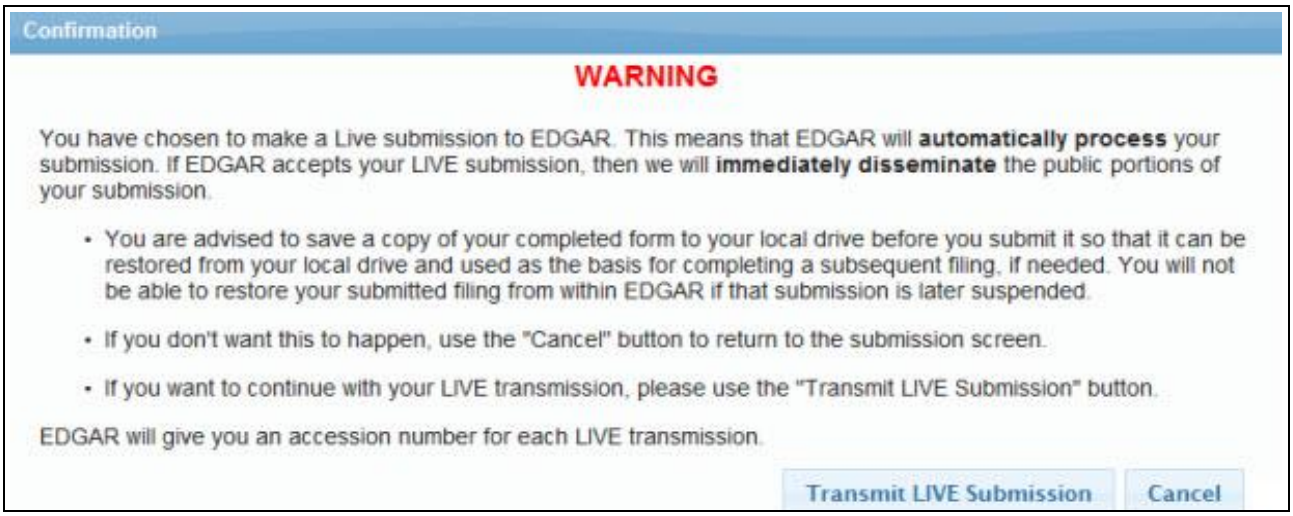


Figure 8-239: Confirmation/Warning Screen

Submission Acknowledgment

The Transmit Submission Acknowledgement screen is shown below (Figure 8-240) and it provides acknowledgment of your Transfer Agent submission transmission. Note the accession number for your records.

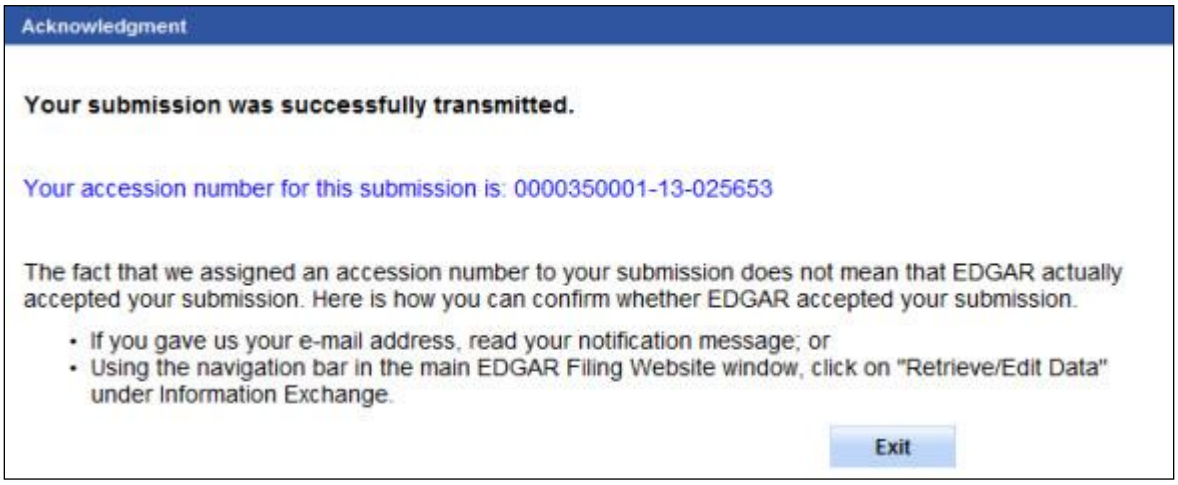


Figure 8-240: Acknowledgement Screen

8.2.27 Form N-CEN

This section describes the process for preparing and submitting Form N-CEN to EDGAR for processing.

Form N-CEN has the following variants (submission types):

- Annual Report for Registered Investment Companies (N-CEN)
- Amendment to Annual Report for Registered Investment Companies (N-CEN/A)

The following sections are applicable to Form N-CEN and its amendments:

- **Filer Information:** Information regarding the filer.
- **Series/Classes (Contracts) Information:** Enables you to enter series and classes for filers who select N-1A, N-3, N-4, or N-6 from the "Filer Investment Company Type" drop-down list in the Filer Information screen.
- **General Information:** Information regarding the reporting period covered.
- **Information About the Registrant:** Information regarding the registrant completing the submission.
- **Additional Questions for Management Investment Companies:** Specific information for management investment companies only.
- **Additional Questions for Closed-End Management Investment Companies and SBIC:** Specific information for closed-end management investment companies and small business investment companies only.
- **Additional Questions for Exchange-Traded Funds and Exchange-Traded Managed Funds:** Specific information for exchange traded funds and exchange-traded managed funds only.
- **Additional Questions for Unit Investment Trusts:** Specific questions for unit investment trusts only.
- **Attachments:** Enables you to indicate the attachments filed with the current report.
- **Signatures:** Enables the authorized signatory to electronically sign and submit the form.
- **Documents:** Enables you to upload the attachments necessary for the submission.

Note: The list of the sections above appear as tabs on the left side of the Filer Information screen and subsequent screens. The tabs between General Information and Documents will vary depending on the selection the filer chooses from the "Filer Investment Company Type" drop-down list on the Filer Information screen. Only tabs that apply to the particular selection will appear in the list on the left of the screen. For instance, the Series Class tab appears when N-1A, N-3, N-4, or N-6 are selected from the "Filer Investment Company Type" drop-down list on the Filer Information screen. Please refer to Table 8-10 and Table 8-11 below for more information.

Table 8-10: Sections to Complete Depending on the Filer Investment Company Type

Tabs to Display	N-1A	N-2	N-3	N-4	N-5	N-6	S-6
Filer Information	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Series/Classes (Contracts) Information	Yes	No	Yes	Yes	No	Yes	No
General Information (Part A)	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Information About the Registrant (Part B)	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Additional Questions for Management Investment Companies (Part C)	Yes*	Yes*	Yes*	No	No	No	No
Additional Questions for Closed-End Management Investment Companies and Small Business Investment Companies (Part D)	No	Yes	No	No	Yes	No	No
Additional Questions for Exchange-Traded Funds and Exchange-Traded Managed Funds (Part E)	No	No	No	No	No	No	Yes
Additional Questions for Unit Investment Trusts (Part F)	No	No	Yes	Yes	No	Yes	Yes
Attachments (Part G)	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Signatures	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Documents	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Note: If there are affirmative responses to the Exchange-Traded Fund questions in Item C.3.a.i or C.3.a.ii for management investment company (N-1A, N-2, and N-3) filer types, the tabs that appear will adjust as follows:

*Can be skipped if all of a filer's series are terminated.

Table 8-11: Additional Sections to Complete for N-1A, N-2, and N-3 Filer Investment Company Types Based on Answers to Items C.3.a.i or C.3.a.ii

Tabs to Display	N-1A	N-2	N-3
Filer Information	Yes	Yes	Yes
Series/Classes (Contracts) Information	Yes	No	Yes
General Information (Part A)	Yes	Yes	Yes
Information About the Registrant (Part B)	Yes	Yes	Yes
Additional Questions for Management Investment Companies (Part C)	Yes^	Yes^	Yes^
Additional Questions for Closed-End Management Investment Companies and Small Business Investment Companies (Part D)	No	Yes	No
Additional Questions for Exchange-Traded Funds and Exchange-Traded Managed Funds (Part E)	Yes	Yes	Yes
Additional Questions for Unit Investment Trusts (Part F)	No	No	Yes
Attachments (Part G)	Yes	Yes	Yes
Signatures	Yes	Yes	Yes
Documents	Yes	Yes	Yes

^ Can be skipped if all of a filer's series are terminated.

Selecting an N-CEN Form Type

The first step to filing an N-CEN form is to select the required form type on the File N-CEN forms screen. To navigate to this screen, select the 'File N-CEN' link on the EDGAR menu of the Filing Website (see Figure 8-62). The File N-CEN screen is displayed as shown below and allows you to select the type of form you are filing.

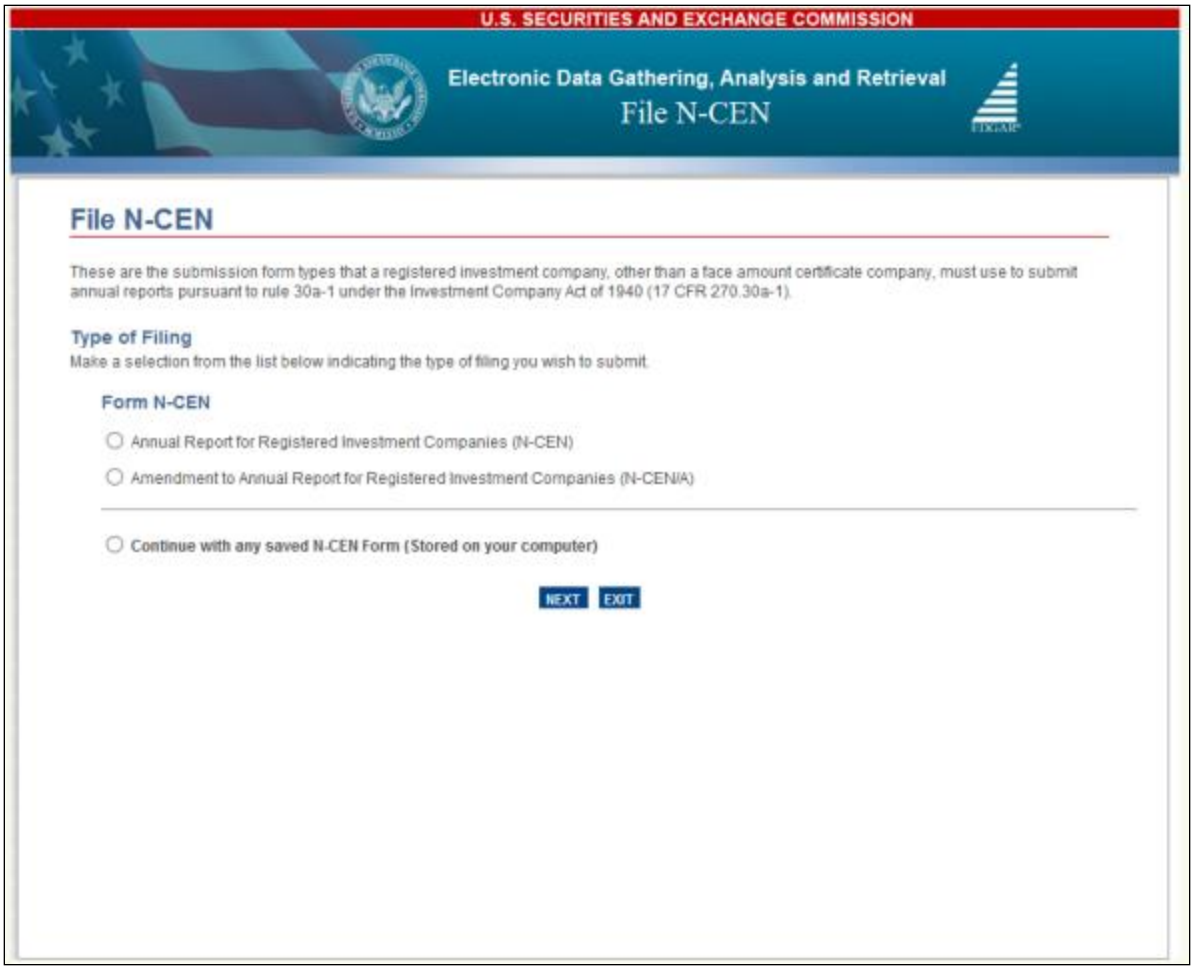


Figure 8-241: File N-CEN Forms

- If you are filing an Annual Report for Registered Investment Companies, select the "Annual Report for Registered Investment Companies (N-CEN)" radio button.
- If you are filing an amendment, select the "Amendment to Annual Report for Registered Investment Companies (N-CEN/A)" radio button.

  Note: If you select the "Amendment to Annual Report for Registered Investment Companies (N-CEN/A)" radio button, an Accession Number field appears. Provide the accession number of the N-CEN filing being amended.
  For an N-CEN/A submission created by loading data from a previously accepted N-CEN or N-CEN/A filing for the same period-end, a filer must re-attach all attachments filed with the previous submission in addition to making the intended changes in the data on the form. Filers should also confirm that information in the Signature section is accurate.
- If you want to continue working on a previously saved N-CEN filing, select the "Continue with any saved N-CEN Form (Stored on your computer)" radio button.

Once you select a form type on the File N-CEN screen, click [Next]. You will be directed to the Filer Information screen specific to the selected form type.

8.2.28 **Completing a Form N-CEN**

This section provides instructions for completing and filing Form N-CEN.

We recommend that you read this section prior to filing a Form N-CEN. Understanding how the screens work may help you avoid commonly reported problems.

Below is a list of conventions used throughout the online form:

- Each field has a help message that provides information on how to complete a field. Some of these messages will include information on permitted formats. To view a help message, hover over the field name or question.
- Asterisks identify fields that are required.
- If a required item is not applicable, the Form instructions direct the filer to respond "N/A" to that item. The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry may fail the validation and trigger an error.
- Some questions on the Form require the filers to select items from a list. If none of the items are applicable, an option to select "N/A" is provided.
- Unless otherwise specified, dates should be reported in the format yyyy-mm-dd. You may either type the date or choose a date from the calendar widget.
- Certain fields will be pre-populated based on your responses to the Filer Information screen. These fields cannot be edited (they will be grayed out).
- The Form N-CEN sections and questions you answer are based upon the "Filer Investment Company Type" you select on the Filer Information screen. This is why you will not see every question on the form.
- Decimals are permitted, but optional when responding to questions that request a dollar amount or percentage.
- Duplicate series and class IDs are not permitted.
- Many Form items request a State or Foreign country. If a State is entered, the Foreign country defaults to US.
- Certain questions permit multiple entries. Below are instructions for adding entries:

  1. Complete the first entry.
  2. Select the [Save] button to save the entry.
  3. Select the [Add] button to add more entries.

     To delete an entry, click the [Delete] button adjacent to the entry. A dialog box prompts you for confirmation prior to deleting the entry. Click [Yes] to delete the entry. The Confirmation dialog box closes and the deleted entry is removed from the list.

     To edit an entry, click the [Edit] button adjacent to the entry. Make the required changes and save the entry.

8.2.28.1 Filer Information

The filer fills out their information on the N-CEN Filer Information screen shown below.

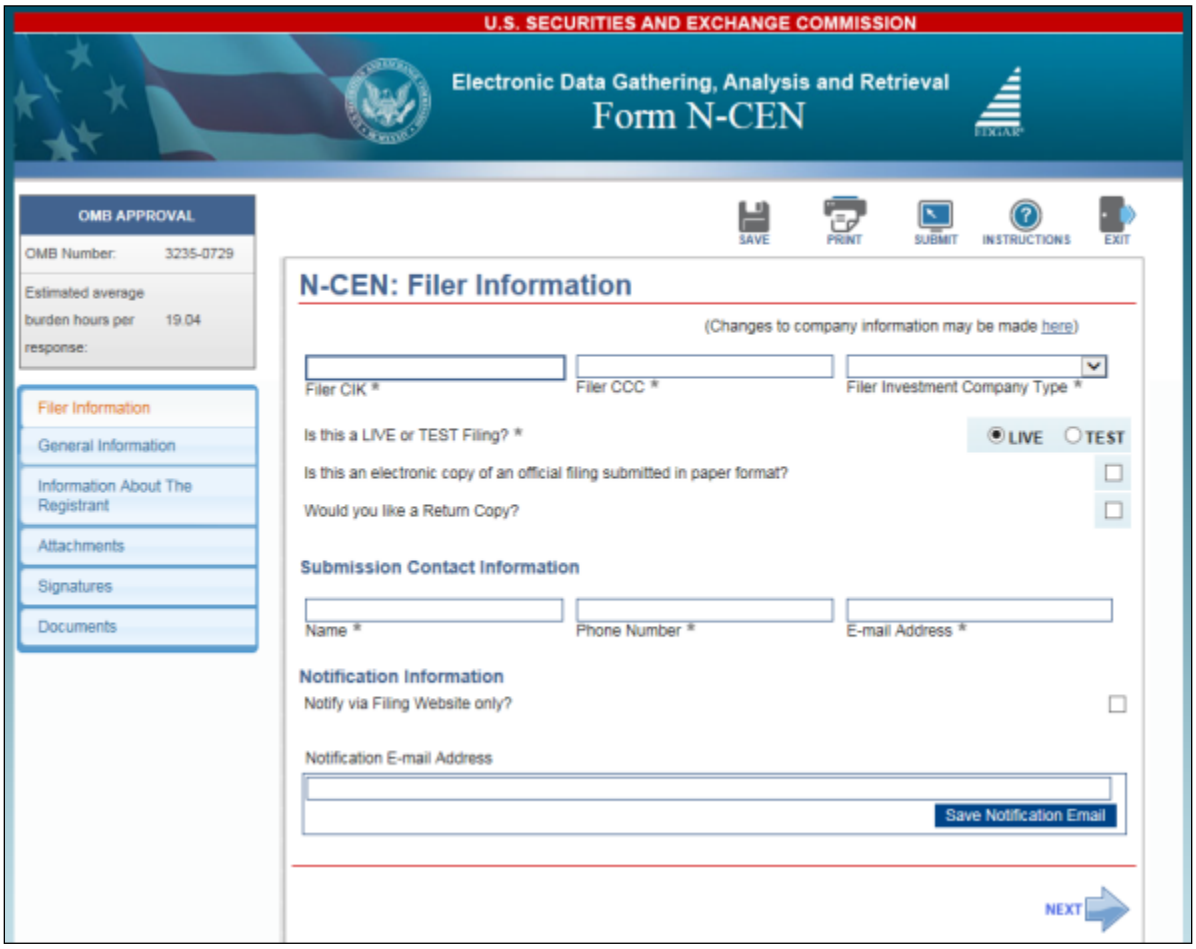


Figure 8-242: Filer Information Screen

Note: It is necessary to provide a valid Filer CIK and CCC on the Filer Information screen before entering any other data or navigating to other tabs. Based on the CIK/CCC entered, certain fields on various tabs throughout the N-CEN or N-CEN/A submission become pre-populated with information maintained in EDGAR.

The tabs on the left side of the screen will vary depending on the selection the filer chooses from the "Filer Investment Company Type" drop-down list. Only tabs that apply to the chosen Filer Investment Company Type will appear.

Complete the fields that pertain to the N-CEN form type that you are filing:

- **Filer CIK and CCC:** Enter the CIK and CCC of the filer.
- **Filer Investment Company Type:** Click the drop-down arrow to display the list of filer investment company types and select the correct type from the list.

  Note: The tabs displayed on the left side of the screen will vary depending on the chosen filer investment company type.

- **Is this a LIVE or TEST Filing?:** Select the radio button to mark the submission as a LIVE or TEST filing. The default selection for this button is LIVE. Select the "TEST" radio button if you want to submit a test filing; EDGAR will then treat the submission as a test and it will not be disseminated.
- **Is this an electronic copy of an official filing submitted in paper format?:** Select the check box only if your submission is confirming an electronic copy of an official filing previously submitted on paper. If selected, the screen displays a field for the standard EDGAR File Number. Enter the file number, with a 811- prefix, in the File Number field.
- **Submission Contact Information:** Enter the name, phone number, and e-mail address of the person you would like the SEC to contact for any questions concerning the submission.
- **Notify via Filing Website only?:** Select the check box if you want the acceptance or suspense messages to **only** be available on the EDGAR Filing website.
- **Notification E-mail Address:** If you want to notify others about the status of the filing, then enter their e-mail addresses. After you submit the filing, EDGAR will automatically send notification messages to these email addresses informing them of the filing status, i.e., whether the filing was accepted or suspended.

  To add a Notification E-mail Address:

  1. Enter the e-mail address.
  2. Select the [Save Notification Email] button to save the email address. The record is saved.
  3. If you need to add more email addresses, repeat steps 1 to 2.

  Note: If you need to delete an address, click the [Delete] button adjacent to the email address. A dialog box prompts you for confirmation prior to deleting the email address.

  Click [Yes] to delete the email address. The Confirmation dialog box closes and the deleted email address is removed from the list box.

  Select the [Next] button to continue to the General Information screen. If N-1A, N-3, N-4, or N-6 was selected as the Filer Investment Company Type, the [Next] button continues to the Series/Class screen. Once the series and class information is filled in and the [Next] button is pressed on that screen, then the General Information screen appears.

8.2.28.2 Series/Class (Contract) Information

The Series/Class screen only appears when the Filer selects N-1A, N-3, N-4, or N-6 as the Filer Investment Company Type.

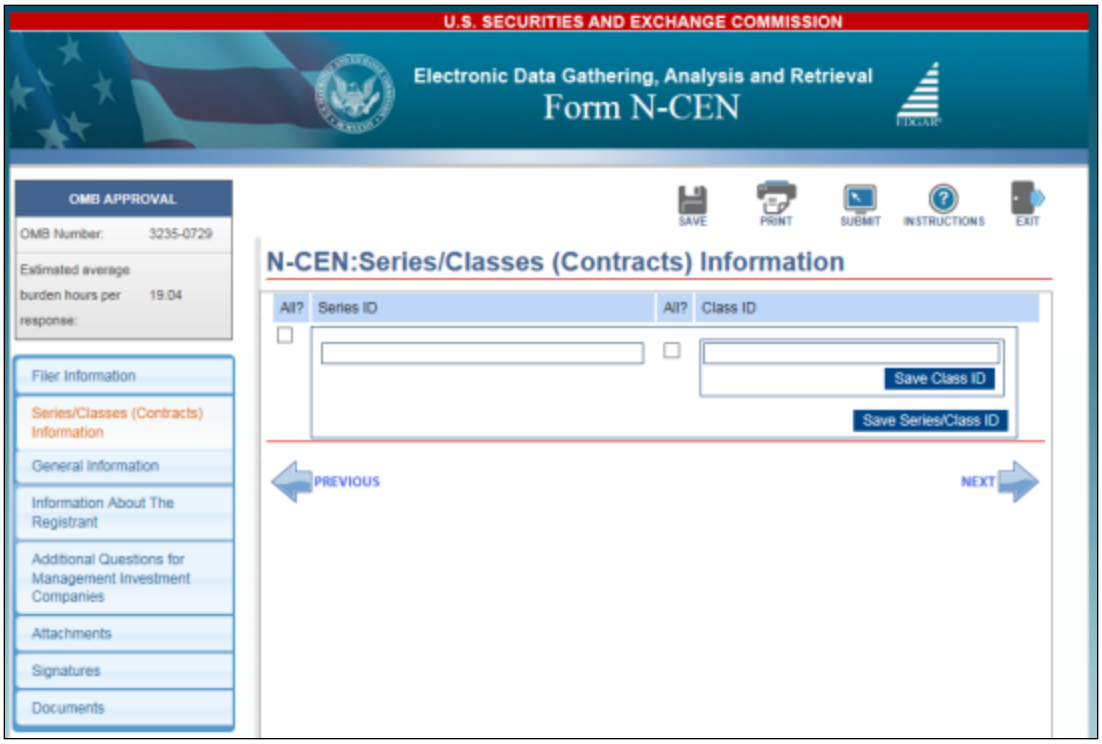


Figure 8-243: Form N-CEN or Form N-CEN/A Series/Class Screen

The following are the data entry conventions on the Series/Class screen:

- **All?:** Check only if the filing is being made for all series of the registrant.
- **Series ID:** Enter the SEC-supplied series identifier, which starts with an "S", followed by nine digits.
- **All?:** Check only if the filing is being made for all classes of that series.
- **Class (Contract) ID:** Enter the SEC-supplied class identifier, which starts with a "C", followed by nine digits.

  Select the [Save Class ID] button to save the Class ID. Once all entries are provided, then select the [Save Series/Class ID].

8.2.28.3 Part A: General Information

The filer fills out General Information screen shown below.

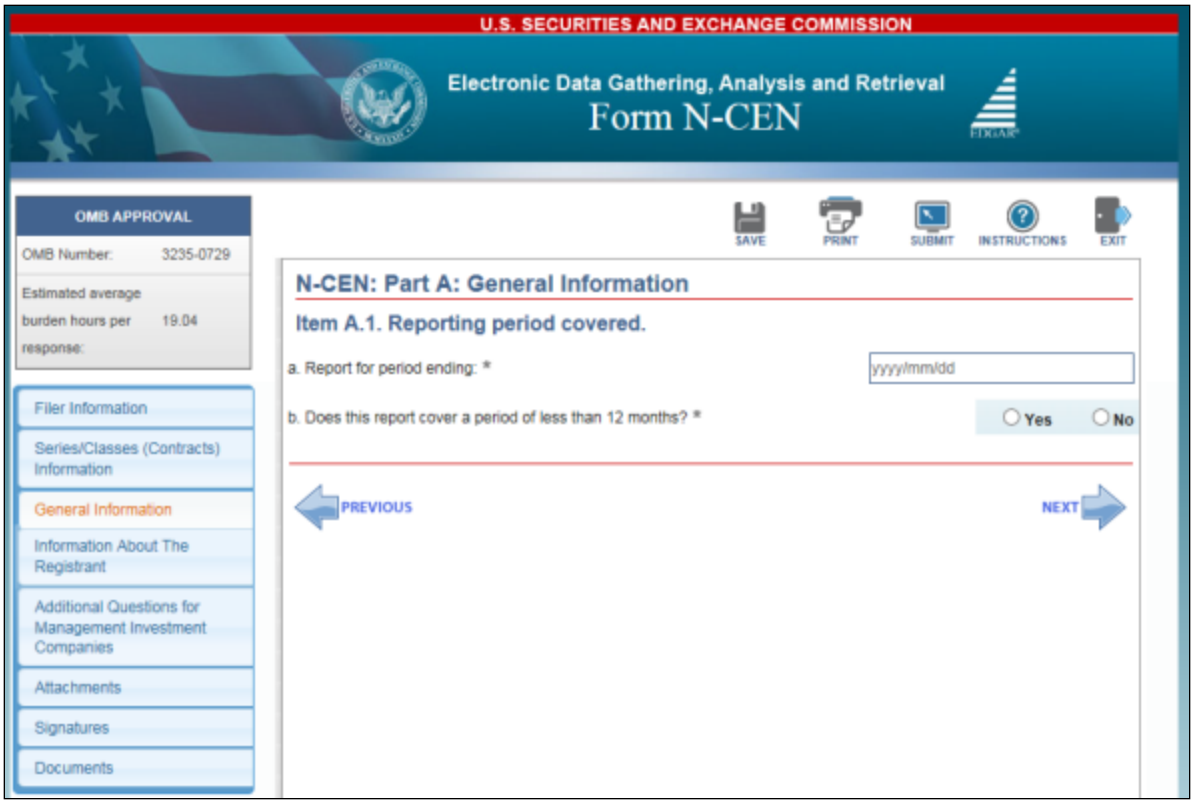


Figure 8-244: Part A: General Information Screen

The following are the data entry conventions on the Part A: General Information screen:

- **Report for Period Ending**: Enter the end date of the reporting period of the filing either by typing the date or by choosing a date from the calendar widget. The date entered must be in yyyy-mm-dd format. A future date is not allowed.
- **Does this report cover a period of less than 12 months?**: Select "Yes" only if the report covers a period less than 12 months.

8.2.28.4 Part B: Information About the Registrant

Some fields in Item B.1 will be pre-populated from the CIK entered previously by the filer. That information cannot be edited.

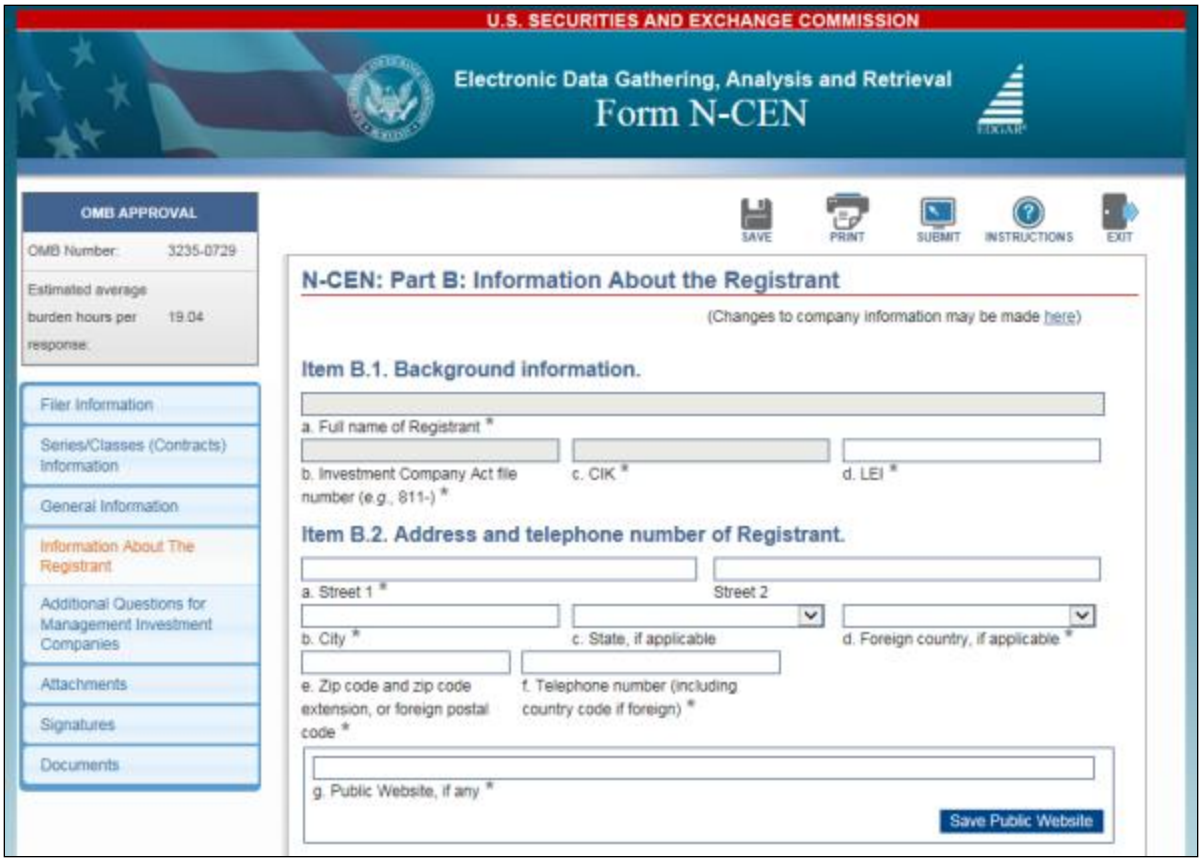


Figure 8-245: Part B: Information About the Registrant Screen

The following fields are pre-populated with information maintained in EDGAR for the filer CIK, and are non-editable on the Part B: Information About the Registrant screen. You can update the Full Name of Registrant (along with other contact information) from the 'Retrieve/Edit Data' link on the EDGAR Filing Website (accessible via the 'Changes to company information may be made here' link on this screen).

- **Full Name of Registrant:** This field is pre-populated with the Entity Name associated with the CIK number entered at the beginning of the filing process.
- **Investment Company Act File Number:** This field is pre-populated with the 811- file number associated with the CIK.
- **CIK:** This field is pre-populated with the SEC-supplied CIK for the Filer.

The data entry convention for Item B.1 Background information also includes:

- **LEI:** Provide the legal entity identifier (LEI), which is twenty alphanumeric characters. The LEI is assigned by the Global LEI Regulatory Oversight Committee or the Global LEI Foundation.

The following are the data entry conventions for Item B.2. Address and telephone number of Registrant:

- Complete the required field(s): Street Address 1, City, State or Foreign country (when State is selected, US is the default country), Zip code, and Telephone number. Street Address 2 is optional.
- **Public Website, if any:** Enter the URL of the public website.

The following are the data entry conventions for Item B.3. Location of books and records:

- Complete the required field(s): Name of person, Street Address 1, City, State or Foreign country (when State is selected, US is the default country), Zip code, and Telephone number. Street Address 2 is optional.
- **Briefly describe the books and records kept at this location:** Enter a description of the books and records kept at this location.

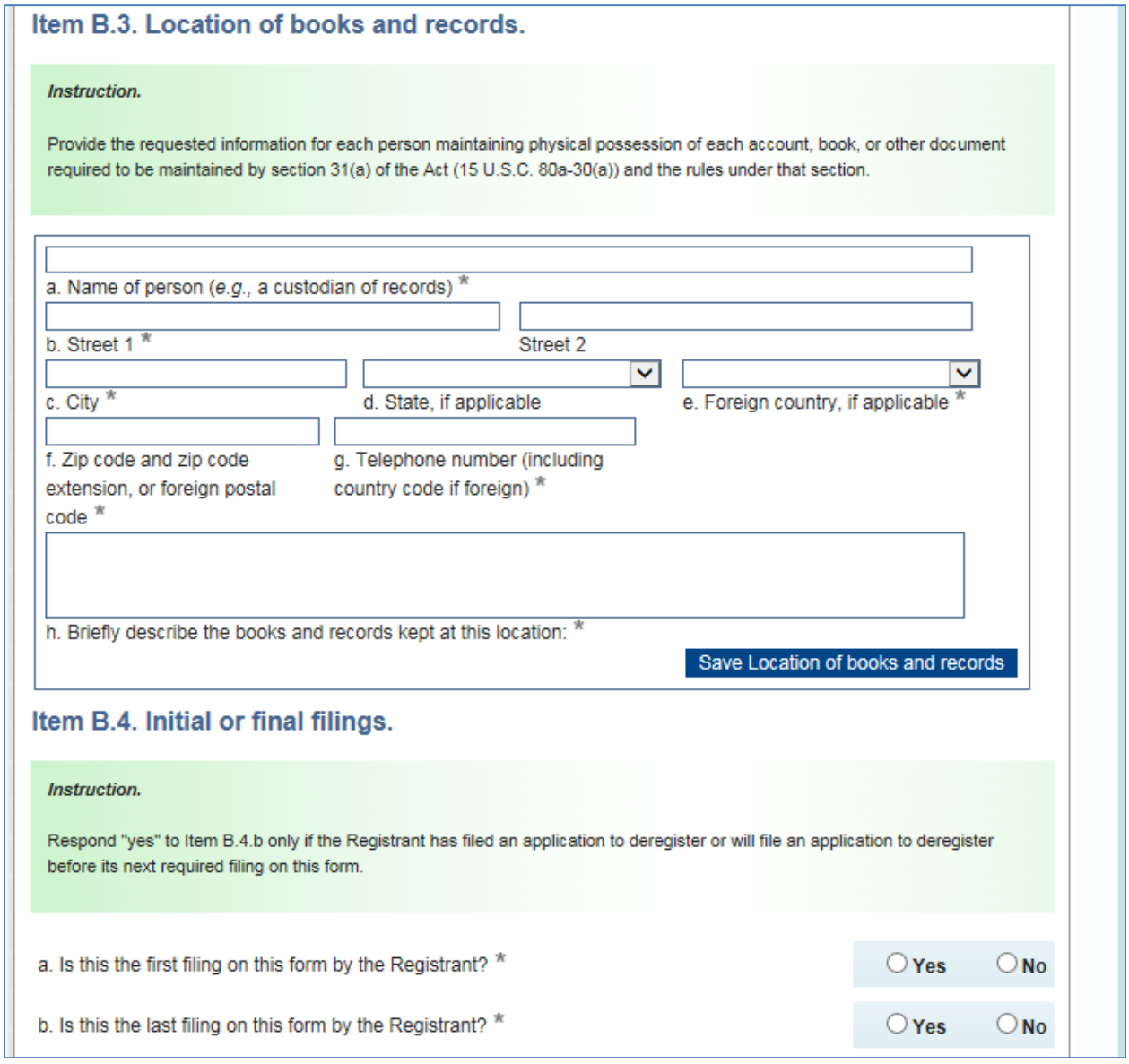


Figure 8-246: Part B: Information About the Registrant Screen Continued

The following are the data entry conventions for Item B.4. Initial or final filings:

- **Is this the first filing on this form by the Registrant?**: Select either "Yes" or "No".
- **Is this the last filing on this form by the Registrant?**: Select "Yes" if the filer has filed an application to deregister or will file an application to deregister before its next required filing on this form. Otherwise, select "No".

The following are the data entry conventions for Item B.5. Family of investment companies:

- **Is the Registrant part of a family of investment companies?** Select either "Yes" or "No". If "Yes" is selected, then enter the full name of the family of investment companies.
- **Full name of family of investment companies:** This field only appears if "Yes" is selected for whether the Registrant is part of a family of investment companies. Provide the name of the family of investment companies.

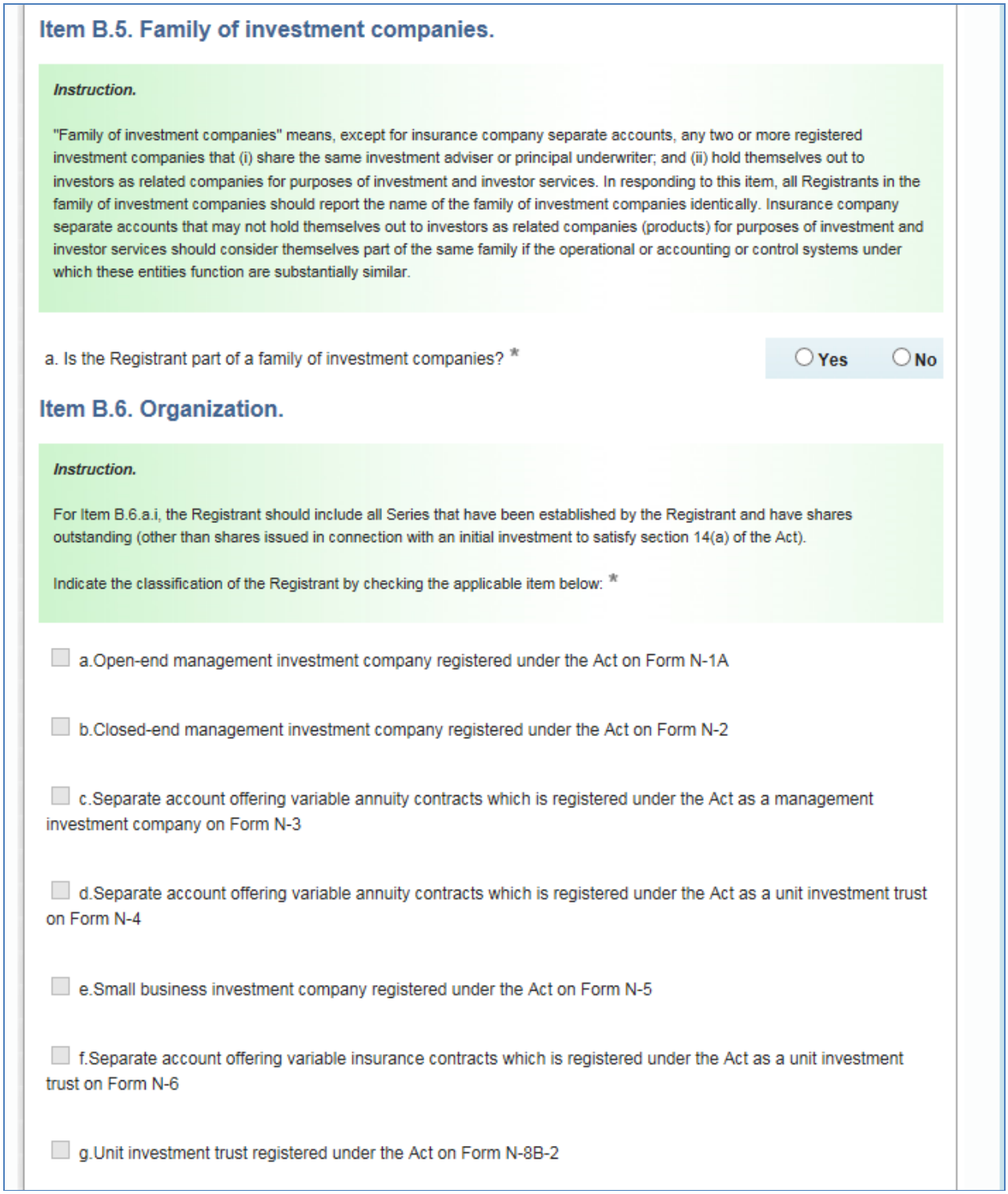


Figure 8-247: Part B: Information About the Registrant Screen Continued

The following are the data entry conventions for Item B.6. Organization:

- The classification of the Registrant will be pre-populated with the Filer Investment Company Type chosen from the drop-down list on the Filer Information screen.

- N-1A filers must respond to the following additional sub-questions:
  - **Total number of Series of the Registrant:** Enter the total number of Series of the Registrant.

    If a Series of the Registrant with a fiscal year end covered by the report was terminated during the reporting period, provide the following information:
  - **Name of the Series:** Enter the name of the series that was terminated during the reporting period.
  - **Series identification number:** Enter the SEC-supplied series identifier, which starts with an "S", followed by nine digits.
  - **Date of Termination (month/year):** Enter the termination date in mm/yyyy format.

The following covers the data entry convention for Item B.7. Securities Act registration:

- **Is the Registrant the issuer of a class of securities registered under the Securities Act of 1933 ("Securities Act")?:** Select either "Yes" or "No".

The following are the data entry conventions for Item B.8. Directors:

- **Full name:** Provide the full name of the director.
- **CRD number, if any:** Enter a valid CRD number. If not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.
- **Is the person an "interested person" of the Registrant as that term is defined in section 2(a)(19) of the Act (15 U.S.C. 80a-2(a)(19))?:** Select either "Yes" or "No".
- **Investment Company Act file number of any other registered investment company for which the person also serves as a director (e.g., 811-):** Enter a valid 811- file number. Sample format 811-00000 or 811-00000-1. If not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

The following are the data entry conventions for Item B.9. Chief compliance officer:

- Complete the required field(s): Full name, CRD number (if any), Street Address 1, City, and State or Foreign country (when State is selected, US is the default country), Zip code, and Telephone number. Street Address 2 is optional.

  CRD is a required field. If not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.
- **Has the chief compliance officer changed since the last filing?:** Select either "Yes" or "No".

  If the chief compliance officer is compensated or employed by any person other than the Registrant, or an affiliated person of the Registrant, for providing chief compliance officer services, provide: Name of the person and Person's IRS Employer Identification Number. **Do not enter a Social Security Number in this field**.

The following data entry convention applies for Item B.10. Matters for security holder vote:

- **Were any matters submitted by the Registrant for its security holders' vote during the reporting period?:** Select either "Yes" or "No". If "Yes", list the series name(s) and series identification number(s) when the response relates to only certain series of the Registrant, otherwise enter "N/A" when the response applies to the entire Registrant.

The following data entry conventions apply for Item B.11. Legal proceedings:

- **Have there been any material legal proceedings, other than routine litigation incidental to the business, to which the Registrant or any of its subsidiaries was a party or of which any of their property was the subject during the reporting period?:** Select either "Yes" or "No". If "Yes", list the series name(s) and series identification number(s) when response only relates to certain series of the Registrant, otherwise enter "N/A" when the response applies to the entire Registrant.
- **Has any proceeding previously reported been terminated?:** Select either "Yes" or "No". If "Yes", list the series name(s) and series identification number(s) when the response relates to only certain series of the Registrant, otherwise enter "N/A" when the response applies to the entire Registrant.

The following data entry convention applies for Item B.12. Fidelity bond and insurance (management investment companies only):

- **Were any claims with respect to the Registrant filed under a fidelity bond (including, but not limited to, the fidelity insuring agreement of the bond) during the reporting period?:** Select either "Yes" or "No". If "Yes", provide the aggregate dollar amount of claims filed. Decimals permitted but optional.

The following data entry convention applies for Item B.13. Directors and officers/errors and omissions insurance (management investment companies only):

- **Are the Registrant's officers or directors covered in their capacities as officers or directors under any directors and officers/errors and omissions insurance policy owned by the Registrant or anyone else?:** Select either "Yes" or "No". If "Yes", then the following field appears:
- **If yes, were any claims filed under the policy during the reporting period with respect to the Registrant?:** Select either "Yes" or "No".

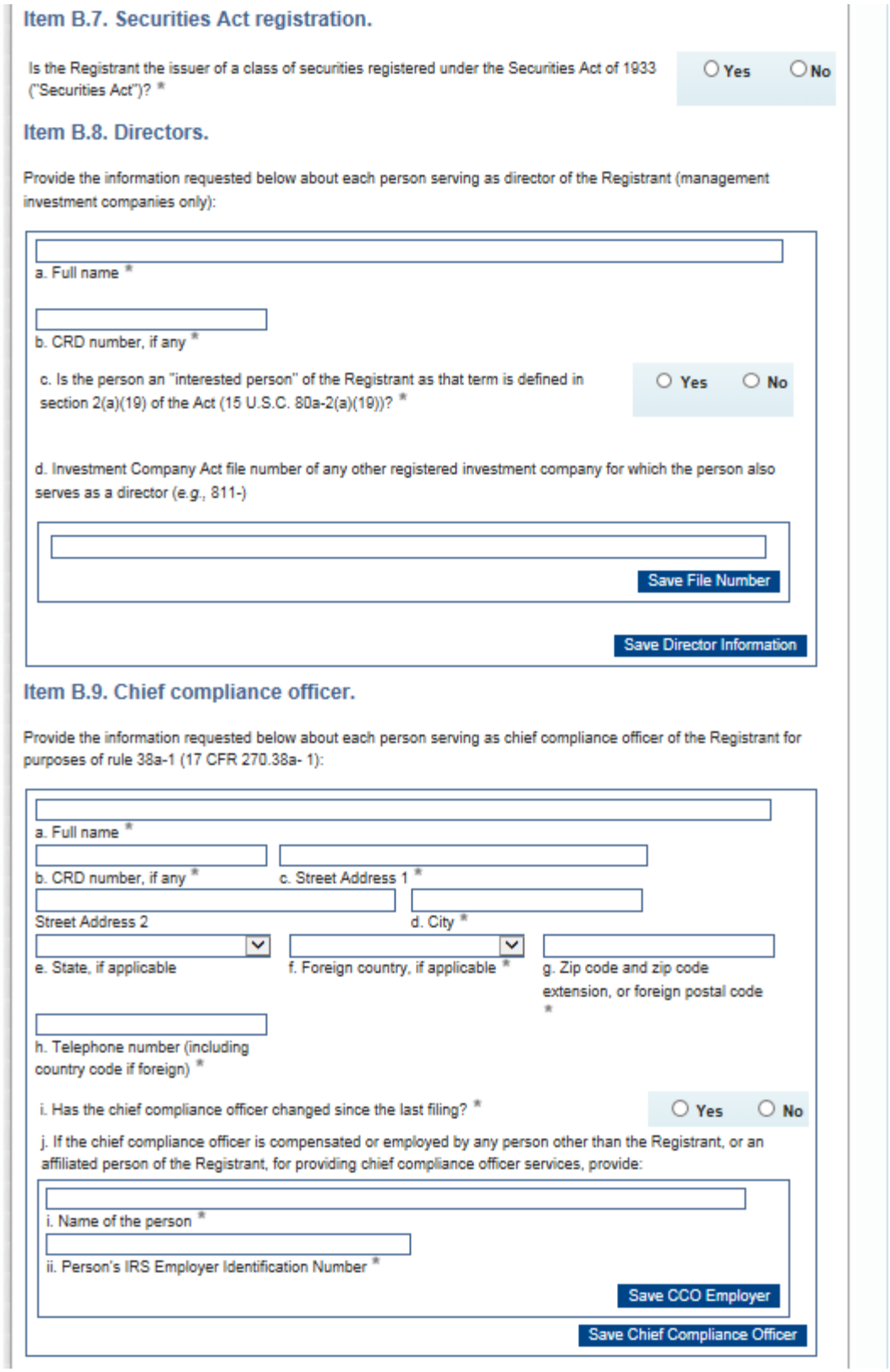


Figure 8-248: Part B: Information About the Registrant Screen Continued

The following data entry convention applies for Item B.14. Provision of financial support:

- **Did an affiliated person, promoter, or principal underwriter of the Registrant, or an affiliated person of such a person, provide any form of financial support to the Registrant during the reporting period?:** Select either "Yes" or "No". If "Yes", include the attachment required by Item G.1.a.ii unless the Registrant is a money market fund. If applicable, also list the series name(s) and series identification number(s) when the response relates to only certain series of the Registrant, otherwise enter "N/A" when the response applies to the entire Registrant.

The following data entry convention applies for Item B.15. Exemptive orders:

- **During the reporting period, did the Registrant rely on any orders from the Commission granting an exemption from one or more provisions of the Act, Securities Act or Exchange Act?:** Select either "Yes" or "No". If "Yes", provide the release number for each order. The release number entry must have a two character prefix followed by one or more digits (sample format: IC-00000).

The following data entry conventions apply for Item B.16. Principal underwriters:
For each principal underwriter:

- Provide the Full name, SEC file number, CRD number, LEI, and State or Foreign country (when State is selected, US is the default country). Filers without a principal underwriter may skip this item, but when a name is provided, CRD number and LEI are required fields. If not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.
- **Is the principal underwriter an affiliated person of the Registrant, or its investment adviser(s) or depositor?:** Select either "Yes" or "No".
- **Have any principal underwriters been hired or terminated during the reporting period?:** Select either "Yes" or "No".

The following data entry conventions apply for Item B.17. Independent public accountant:

For each independent public accountant:

- Provide the Full name, PCAOB number, LEI, and State or Foreign country (when State is selected, US is the default country). LEI is a required field. If not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.
- **Has the independent public accountant changed since the last filing:** Select either "Yes" or "No".



Figure 8-249: Part B: Information About the Registrant Screen Continued

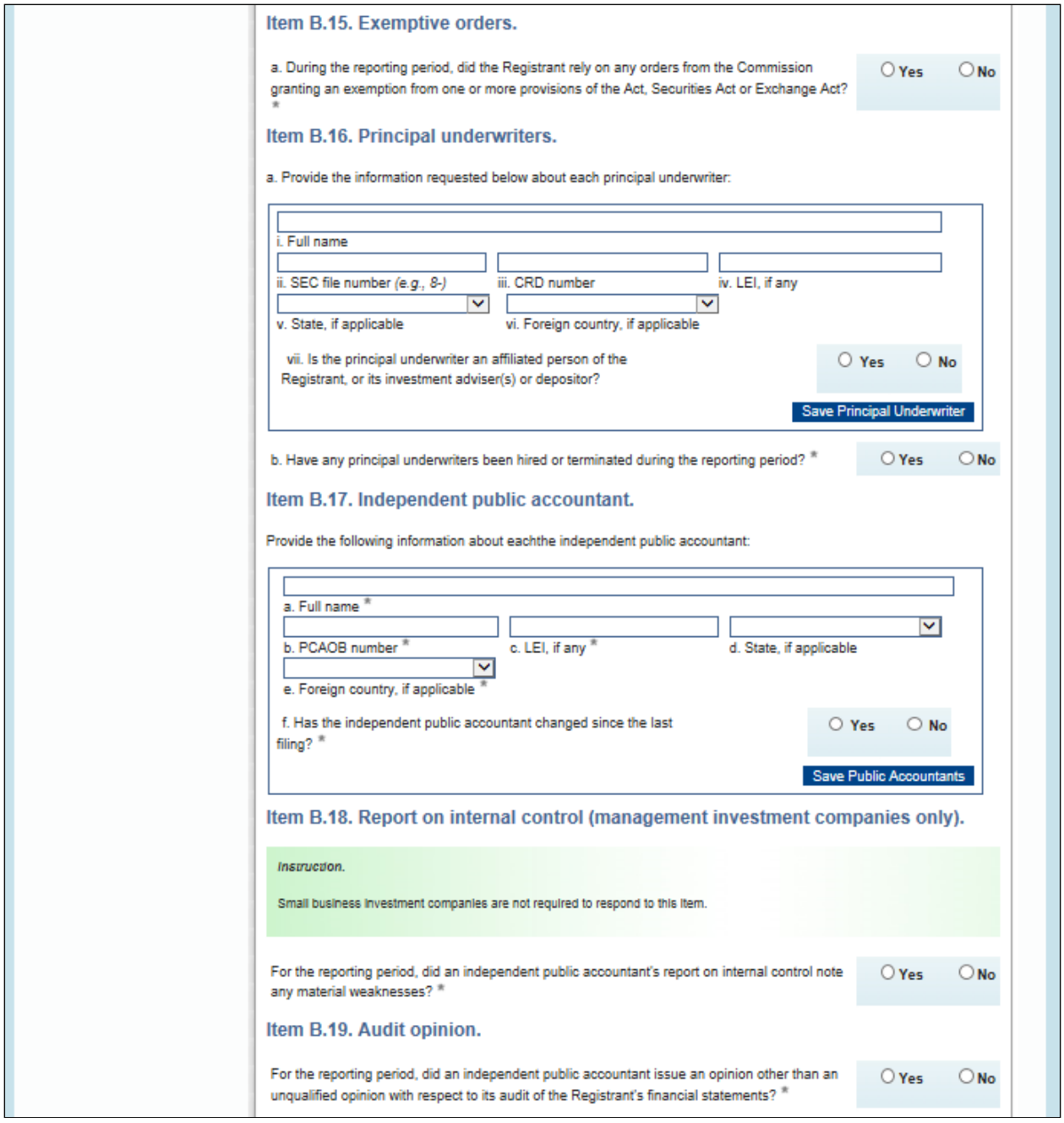


Figure 8-250: Part B: Information About the Registrant Screen Continued

The following data entry convention applies for Item B.18. Report on internal control (management investment companies only):

- **For the reporting period, did an independent public accountant's report on internal control note any material weaknesses?:** Select either "Yes" or "No".

The following data entry convention applies for Item B.19. Audit opinion:

- **For the reporting period, did an independent public accountant issue an opinion other than an unqualified opinion with respect to its audit of the Registrant's**

financial statements?: Select either "Yes" or "No". If "Yes", list the series name(s) and series identification number(s) when the response relates to only certain series of the Registrant, otherwise enter "N/A" when the response applies to the entire Registrant.

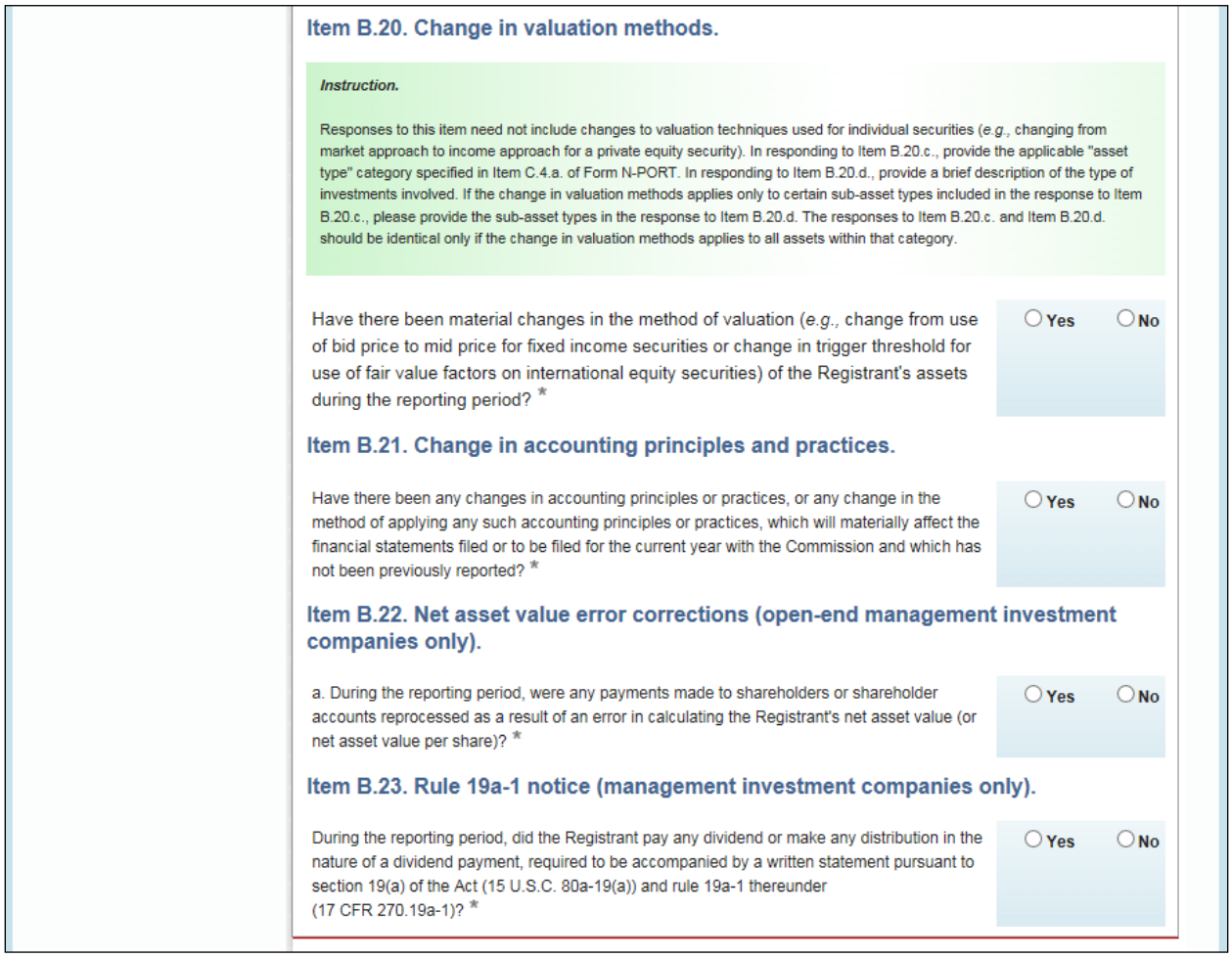


Figure 8-251: Part B: Information About the Registrant Screen Continued

The following data entry convention applies for Item B.20. Change in valuation methods:

- **Have there been material changes in the method of valuation (e.g., change from use of bid price to mid price for fixed income securities or change in trigger threshold for use of fair value factors on international equity securities) of the Registrant's assets during the reporting period?:** Select either "Yes" or "No". If "Yes" is selected, provide the following:
- **Date of change:** Either select the date from the calendar widget or input the date in yyyy-mm-dd. Future dates are not permitted.
- **Explanation of the change:** Provide an explanation.
- **Asset type involved:** Select the asset-type involved. If "other" is selected, provide a brief description.
- **Type of investments involved:** Provide a description of the investments involved.

- **Statutory or regulatory basis, if any:** Enter the statutory or regulatory basis of the change.
- **To the extent the response relates only to certain series of the Registrant, indicate the series involved:** List the series name(s) and series identification number(s) when the response relates to only certain series of the Registrant, otherwise enter "N/A" when the response applies to the entire Registrant.

The following data entry convention applies for Item B.21. Change in accounting principles and practices:

- **Have there been material changes in the method of valuation (e.g., change from use of bid price to mid price for fixed income securities or change in trigger threshold for use of fair value factors on international equity securities) of the Registrant's assets during the reporting period?:** Select either "Yes" or "No". If "Yes", include an attachment per Item G.1.a.iv.

The following data entry convention applies for Item B.22. Net asset value error corrections (open-end management investment companies only):

- **During the reporting period, were any payments made to shareholders or shareholder accounts reprocessed as a result of an error in calculating the Registrant's net asset value (or net asset value per share)?:** Select either "Yes" or "No". If "Yes", list the series name(s) and series identification number(s) when the response relates to only certain series of the Registrant, otherwise enter "N/A" when the response applies to the entire Registrant.

The following data entry convention applies for Item B.23. Rule 19a-1 notice (management investment companies only):

- **During the reporting period, did the Registrant pay any dividend or make any distribution in the nature of a dividend payment, required to be accompanied by a written statement pursuant to section 19(a) of the Act (15 U.S.C. 80a-19(a)) and rule 19a-1 thereunder (17 CFR 270.19a-1)?:** Select either "Yes" or "No". If "Yes", list the series name(s) and series identification number(s) when the response relates to only certain series of the Registrant, otherwise enter "N/A" when the response applies to the entire Registrant.

8.2.28.5 Part C: Additional Questions for Management Investment Companies

To begin this section or add additional series, select the [Add a New Series] button. Each of the items in this section corresponds to a single series.

Note: If all of your series are terminated, then Part C: Additional Questions for Management Investment Companies can be skipped.

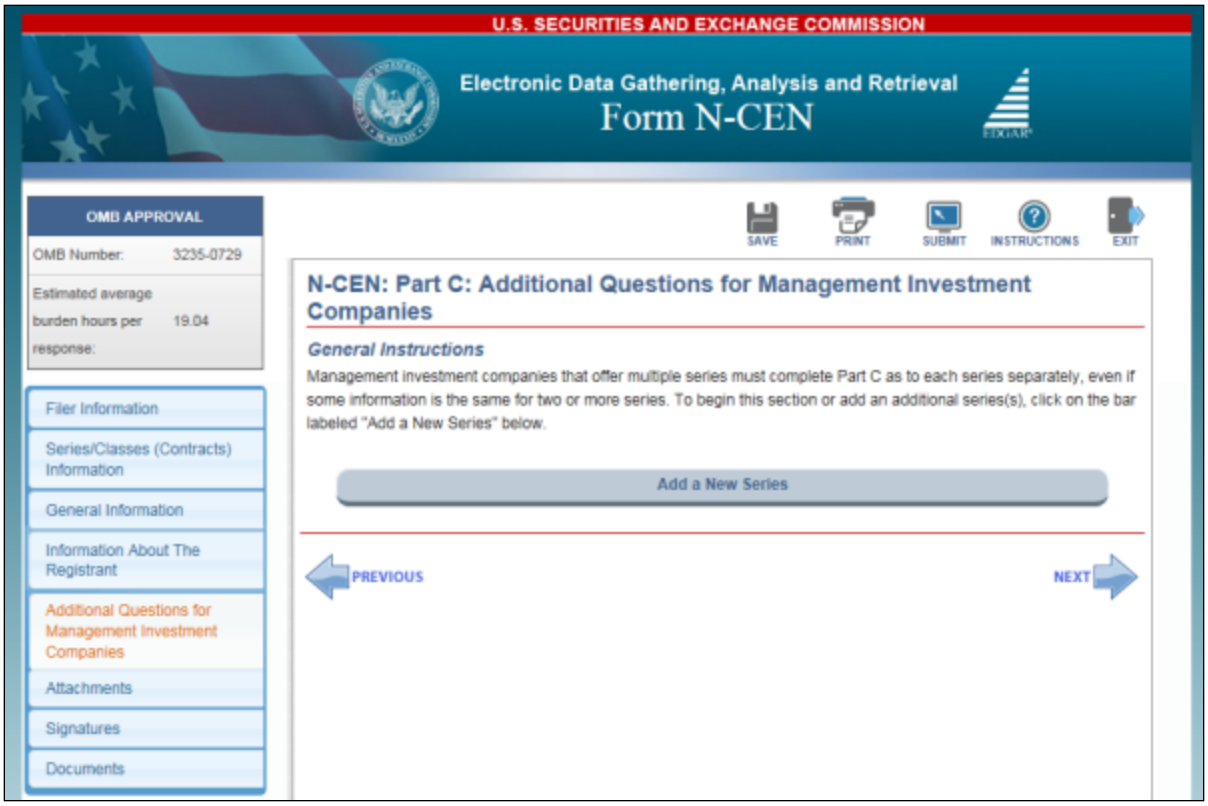


Figure 8-252: Part C: Additional Questions for Management Investment Companies

The following data entry convention applies for Item C.1. Background information:

- **Full name of the Fund:** Enter the full name of the fund (alphanumeric up to 150 characters).
- **Series identification number, if any:** Enter the SEC-supplied series identifier, which starts with an "S", followed by nine digits.
- **LEI:** Enter the LEI.
- **Is this the first filing on this form by the Fund?:** Select either "Yes" or "No".

The following data entry convention applies for Item C.2. Classes of open-end management investment companies:

- **How many Classes of shares of the Fund (if any) are authorized?:** Enter the number.
- **How many new Classes of shares of the Fund were added during the reporting period?:** Enter the number.
- **How many Classes of shares of the Fund were terminated during the reporting period?:** Enter the number.

For Item C.2.d., provide the following information:

- **Full name of Class:** Enter the full name of the class (alphanumeric up to 150 characters).
- **Class identification number, if any:** Enter the SEC-supplied class identifier, which starts with a "C", followed by nine digits.

- **Ticker symbol, if any:** Enter the ticker symbol of the class (no spaces are permitted). If not applicable, enter "N/A".

The following data entry convention applies for Item C.3. Type of fund:

- **Indicate if the Fund is any one of the types listed below. Check all that apply:** Check all the boxes that apply from the list. At least one fund type must be selected. If none of the fund types listed are applicable, an option to select "N/A" is provided.

  Additional questions for certain fund types:

  1) If either the "Exchange-Traded Fund" or "Exchange-Traded Managed Fund" are selected, then "Additional Questions for Exchange-Traded Funds and Exchange-Traded Managed Funds" appear.
  2) If "Index Fund" is selected:
     a. Is the index whose performance the Fund tracks, constructed:
        i. **By affiliated person of the fund?:** Select either "Yes" or "No".
        ii. **Exclusively for the fund?:** Select either "Yes" or "No".
     b. Provide the annualized difference between the Fund's total return during the reporting period and the index's return during the reporting period (i.e. the Fund's total return less the index's return):
        i. **Before Fund fees and expenses:** Enter the amount.
        ii. **After Fund fees and expenses (i.e., net asset value):** Enter the amount.
     c. Provide the annualized standard deviation of the daily difference between the Fund's total return and the index's return during the reporting period:
        i. **Before Fund Fees and Expenses:** Enter the amount. Decimals are permitted but optional.
        ii. **After Fund fees and expenses (i.e., net asset value):** Enter the amount. Decimals are permitted but optional.
  3) Seeks to achieve performance results that are a multiple of an index or other benchmark, the inverse of an index or other benchmark, or a multiple of the inverse of an index or other benchmark.
  4) If "Master-Feeder Fund" is selected, fill in the appropriate section.

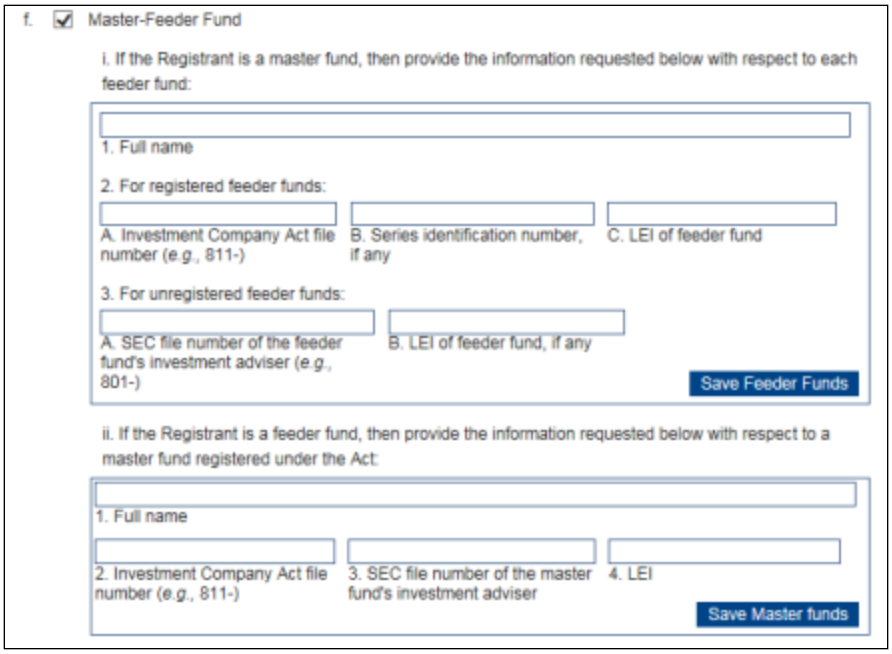


Figure 8-253: Part C: Additional Questions for Management Investment Companies

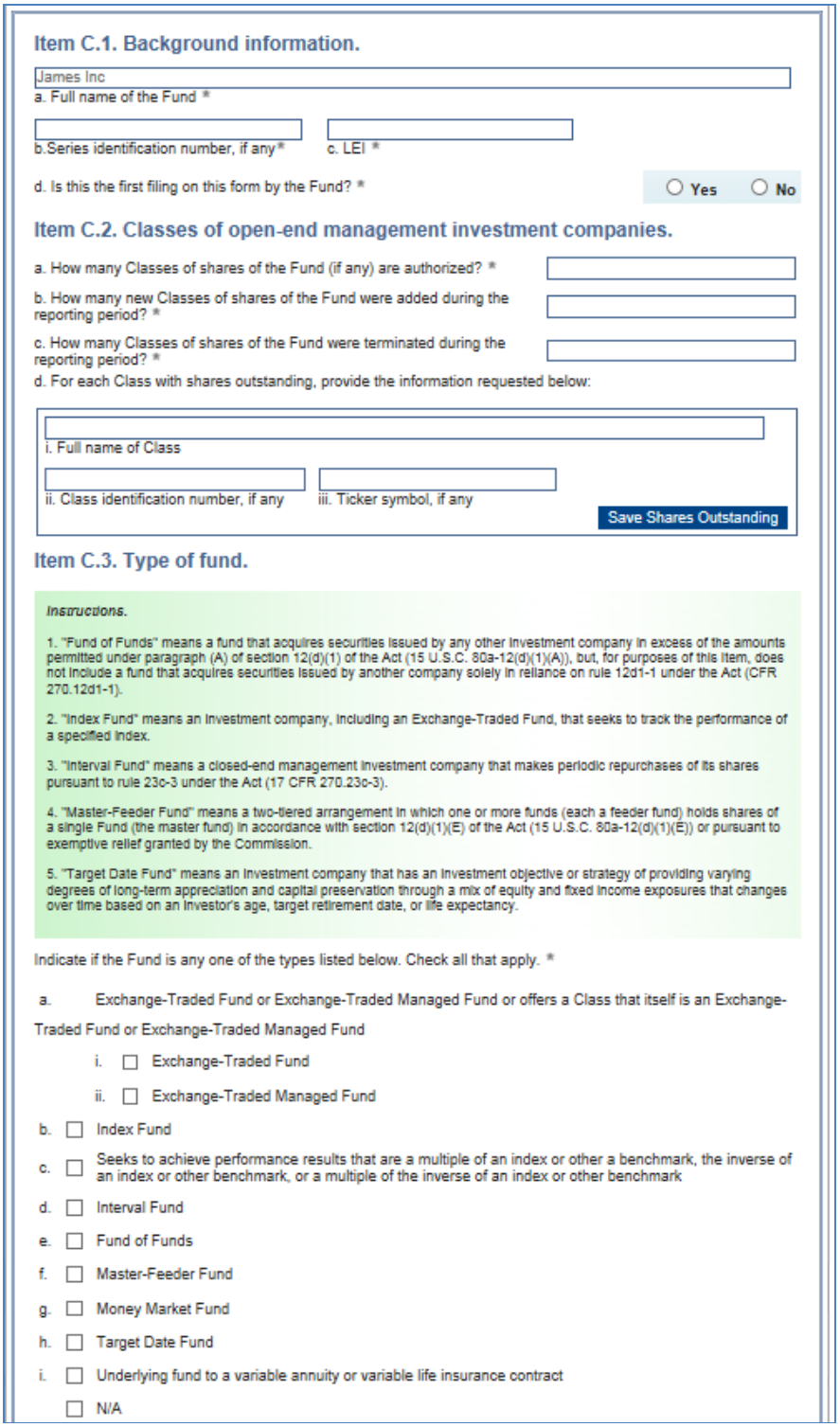


Figure 8-254: Part C: Additional Questions for Management Investment Companies

The following data entry convention applies for Item C.4. Diversification:

- **Does the Fund seek to operate as a "non-diversified company" as such term is defined in section 5(b)(2) of the Act (15 U.S.C. 80a-5(b) (2))?:** Select either "Yes" or "No".

The following data entry convention applies for Item C.5. Investments in certain foreign corporations:

- **Does the fund invest in a controlled foreign corporation for the purpose of investing in certain types of instruments such as, but not limited to, commodities?:** Select either "Yes" or "No". If "Yes", provide the full name of the subsidiary and the LEI of the subsidiary, if any. When a name is provided, LEI is a required field. If not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

The following data entry conventions apply for Item C.6. Securities lending:

- **Is the Fund authorized to engage in securities lending transactions?:** Select either "Yes" or "No".
- **Did the Fund lend any of its securities during the reporting period?:** Select either "Yes" or "No". If "Yes" is selected, then indicate whether a borrower failed to return the loaned securities by the contractual filing with the result that: 1) The Fund (or its securities lending agent) liquidated collateral pledged to secure the loaned securities? Or 2) The Fund was otherwise adversely impacted?
- **Provide the information requested below about each securities lending agent, if any, retained by the Fund:** Filers without a securities lending agent may skip this item, but when a name is provided, the subsequent fields are required. If LEI is not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error. This instruction also applies to LEI, if any, of person providing indemnification.
- **If a person managing any pooled investment vehicle in which cash collateral is invested in connection with the Fund's securities lending activities (i.e., a cash collateral manager) does not also serve as securities lending agent, provide the following information about each person:** Filers without a cash collateral manager may skip this item, but when a name is provided, the subsequent fields are required. If LEI is not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.
- **Types of payments made to one or more securities lending agents and cash collateral managers (check all that apply):** Select all options that apply.
- **Provide the monthly average of the value of portfolio securities on loan during the reporting period:** Enter the amount. Decimals are permitted but are optional.
- **Provide the net income from securities lending activities:** Enter the amount. Decimals are permitted but optional. Negative values are also permitted.

The following data entry convention applies for Item C.7. Reliance on certain statutory exemption and rules:

- **Did the Fund rely on the following statutory exemption or any of the rules under the Act during the reporting period? (check all that apply):** Select all rules that apply ("a" through "n"). Select sub-items under "n" if applicable. If none of the rules listed are applicable, please select "N/A".

The following data entry conventions apply for Item C.8 Expense limitations:

- **Did the Fund have an expense limitation arrangement in place during the reporting period?:** Select either "Yes" or "No".
- **Were any expenses of the Fund reduced or waived pursuant to an expense limitation arrangement during the reporting period?:** Select either "Yes" or "No".
- **Are the fees waived subject to recoupment?:** Select either "Yes" or "No".
- **Were any expenses previously waived recouped during the period?:** Select either "Yes" or "No".

The following data entry conventions apply for Item C.9 Investment advisers:

- **Provide the following information about each investment adviser (other than a sub-adviser) of the Fund:** Full name, SEC file number, CRD number, LEI, and State or Foreign country (when State is selected, US is the default country). Also answer whether the investment adviser was hired during the reporting period. Filers without an adviser may skip this item but when a name is provided, LEI is a required field. If not applicable enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

  Enter the adviser's start date either by typing the date or by choosing a date from the calendar widget. The date entered must be in yyyy-mm-dd format. A future date is not allowed.

- **If an investment adviser (other than a sub-adviser) to the Fund was terminated during the reporting period, provide the following with respect to each investment adviser:** Full name, SEC file number, CRD number, LEI, State or Foreign country (when State is selected, US is the default country), and the termination date. Filers without a terminated adviser may skip this item, but when a name is provided, LEI is a required field. If not applicable enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

  Enter the adviser's termination date either by typing the date or by choosing a date from the calendar widget. The date entered must be in yyyy-mm-dd format. A future date is not allowed.

- **For each sub-adviser to the Fund, provide the information requested:** Full name, SEC file number, CRD number, LEI, and State or Foreign country (when State is selected, US is the default country). Also answer whether the sub-adviser is an affiliated person of the Fund's investment adviser, and whether the sub-adviser was hired during the reporting period. Filers without a sub-adviser may skip this item, but when a name is

provided, CRD number and LEI are required fields. If not applicable enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

Enter the sub-adviser's start date either by typing the date or by choosing a date from the calendar widget. The date entered must be in yyyy-mm-dd format. A future date is not allowed.

- **If a sub-adviser was terminated during the reporting period, provide the following with respect to each such sub-adviser:** Full name, SEC file number, CRD number, LEI, State or Foreign country (when State is selected, US is the default country), and the termination date. Filers without a terminated adviser may skip this item but when a name is provided, CRD number and LEI are required fields. If not applicable enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

  Enter the sub-adviser's termination date either by typing the date or by choosing a date from the calendar widget. The date entered must be in yyyy-mm-dd format. A future date is not allowed.

The following data entry conventions apply for Item C.10 Transfer agents:

- **Provide the following information about each person providing transfer agency services to the Fund:** Full name, SEC file number, LEI, and State or Foreign country (when State is selected, US is the default country). Also answer whether transfer agent is an affiliated person of the Fund or its investment adviser(s), and whether the transfer agent is a sub-transfer agent.

  Filers without a transfer agent may skip this item, but when a name is provided, SEC File number and LEI are required fields. If not applicable enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

- **Has a transfer agent been hired or terminated during the reporting period?:** Select either "Yes" or "No".

The following data entry conventions apply for Item C.11 Pricing services:

- **Provide the following information about each person that provided pricing services to the Fund during the reporting period:** Full name, LEI (or other identifying number), description of other identifying number, and State or Foreign country (when State is selected, US is the default country). Also answer whether the pricing service is an affiliated person of the Fund or its investment adviser(s).

  Filers without a pricing service may skip this item, but when a name is provided, LEI is a required field. If not applicable enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

- **Was a pricing service hired or terminated during the reporting period?:** Select either "Yes" or "No".

The following data entry conventions apply for Item C.12 Custodians:

- **Provide the following information about each person that provided custodial services to the Fund during the reporting period:** Full name, LEI, and State or Foreign country (when State is selected, US is the default country).

  When a name is provided, LEI is a required field. If not applicable enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

  Is the custodian an affiliated person of the Fund or its investment adviser(s)?: Select either "Yes" or "No".

  Is the custodian a sub-custodian?: Select either "Yes" or "No".

  With respect to the custodian, check below to indicate the type of custody: Select the appropriate type of custody.

- **Has a custodian been hired or terminated during the reporting period?:** Select either "Yes" or "No".

The following data entry conventions apply for Item C.13 Shareholder servicing agents:

- **Provide the following information about each shareholder servicing agent of the Fund:** Full name, LEI (or other identifying number), description of other identifying number, and State or Foreign country (when State is selected, US is the default country).

  Filers without a shareholder servicing agent may skip this item, but when a name is provided, LEI (or other identifying number) is a required field. If not applicable enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

  Is the shareholder servicing agent an affiliated person of the Fund or its investment adviser(s)?: Select either "Yes" or "No".

  Is the shareholder servicing agent a sub-shareholder servicing agent?: Select either "Yes" or "No".

- **Has a shareholder servicing agent been hired or terminated during the reporting period?:** Select either "Yes" or "No".

The following data entry conventions apply for Item C.14 Administrators:

- **Provide the following information about each administrator of the Fund:** Full name, LEI (or other identifying number), description of other identifying number, and State or Foreign country (when State is selected, US is the default country).

  Filers without an administrator may skip this item, but when a name is provided, LEI (or other identifying number) is a required field. If not applicable enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

  Is the administrator an affiliated person of the Fund or its investment adviser(s)?: Select either "Yes" or "No".

  Is the administrator a sub-administrator?: Select either "Yes" or "No".

- **Has an administrator been hired or terminated during the reporting period?:** Select either "Yes" or "No".

The following data entry conventions apply for Item C.15 Affiliated broker-dealers:

- **Provide the following information about each affiliated broker-dealer:** Full name, SEC filer number, CRD number, LEI (if any), State or Foreign country (when State is selected, US is the default country), and Total commissions paid to the affiliated broker-dealer for the reporting period.

  Filers without an affiliated broker-dealer may skip this item, but when a name is provided, CRD and LEI are required fields. If not applicable enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

The following data entry conventions apply for Item C.16 Brokers:

- **For each of the ten brokers that received the largest dollar amount of brokerage commissions (excluding dealer concessions in underwritings) by virtue of direct or indirect participation in the Fund's portfolio transactions, provide the information below:** Full name of broker, SEC filer number, CRD number, LEI (if any), State or Foreign country (when State is selected, US is the default country), and Gross commissions paid by the Fund for the reporting period. Decimals are permitted but optional.

  Filers without a brokerage commissions may skip this item, but when a name is provided, SEC file number, CRD number and LEI are required fields. If not applicable enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

- **Aggregate brokerage commissions paid by Fund during the reporting period:** Enter the amount. Decimals are permitted but optional.

The following data entry conventions apply for Item C.17 Principal transactions:

- **For each of the ten entities acting as principals with which the Fund did the largest dollar amount of principal transactions (include all short-term obligations, and U.S. government and tax-free securities) in both the secondary market and in underwritten offerings, provide the information below:** Full name of dealer, SEC file number, CRD number, LEI (if any), State or Foreign country (when State is selected, US is default country), and Total value of purchases and sales (excluding maturing securities) with Fund. Decimals are permitted but optional.

  Filers without principal transactions may skip this item, but when a name is entered, SEC file number, CRD number and LEI are required fields. If not applicable enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

- **Aggregate value of principal purchase/sale transactions of Fund during the reporting period:** Enter the amount. Decimals are permitted but optional.

The following data entry convention applies for Item C.18 Payments for brokerage and research:

- **During the reporting period, did the Fund pay commissions to broker-dealers for "brokerage and research services" within the meaning of section 28(e) of the Exchange Act (15 U.S.C. 78bb)?:** Select either “Yes” or “No”.

The following data entry conventions apply for Item C.19 Average net assets:

- **Provide the Fund's (other than a money market fund's) monthly average net assets during the reporting period:** Enter the amount. Decimals are permitted but optional.
- **Provide the money market fund's daily average net assets during the reporting period:** Enter the amount. Decimals are permitted but optional.

The following data entry conventions apply for Item C.20 Lines of credit, interfund lending and interfund borrowing (only open-end management investment companies):

- **Does the Fund have available a line of credit?:** Select either “Yes” or “No”. If “Yes” is selected, provide the following for each line of credit:
    - **Is the line of credit a committed or uncommitted line of credit?** Select “Committed” or “Uncommitted”.
    - **What size is the line of credit?** Enter the amount. Decimals are permitted but optional.
    - **With which institution(s) is the line of credit?** Enter name(s) of the institution(s).
    - **Is the line of credit just for the Fund, or is it shared among multiple funds?** Select either “Sole” or “Shared”. If “Shared”, enter the names and SEC File numbers of other funds that may use the line of credit. When a name is entered, SEC file number is a required field. If not applicable, enter “N/A”. The text “N/A” is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.
- **Did the Fund draw on the line of credit this period?:** Select either “Yes” or “No”. If “Yes” is selected, provide the following:
    - **If the Fund drew on the line of credit during this period, what was the average amount outstanding when the line of credit was in use?:** Enter the amount. Decimals are permitted but optional.
    - **If the Fund drew on the line of credit during this period, what was the number of days that the line of credit was in use?:** Enter the number of days.
- **Did the Fund engage in interfund lending?:** Select either “Yes” or “No”. If “Yes” is selected, provide the following:
    - **What was the average amount of the interfund loan when the loan was outstanding?:** Enter the amount. Decimals are permitted but optional.
    - **What was the number of days that the interfund loan was outstanding?:** Enter the number of days.
- **Did the Fund engage in interfund borrowing?:** Select either “Yes” or “No”. If “Yes” is selected, provide the following:

- **What was the average amount of the interfund loan when the loan was outstanding?:** Enter the amount. Decimals are permitted but optional.
- **What was the number of days that the interfund loan was outstanding?:** Enter the number of days.

The following data entry conventions apply for Item C.21 Swing pricing (only open-end management investment companies):

- **Did the Fund (if not a Money Market Fund, Exchange-Traded Fund, or Exchange-Traded Managed Fund) engage in swing pricing?:** Select either "Yes" or "No". If "Yes" is selected, provide the swing factor upper limit. Decimals are permitted but optional.

Once all information is inputted, select [Save & Close This Management Investment Series].

8.2.28.6 Part D: Additional Questions for Closed-End Management Companies and Small Business Investment Companies

This section is required for N-2 and N-5 Filer Investment Company Types.

The following data entry conventions apply for Item D.1 Securities issued by Registrant (indicate all that apply):

- **Type of security:** Select an option from the dropdown menu.
- **Title of class:** Enter the title.
- **Exchange where listed:** Select an option from the drop-down menu.
- **Ticker symbol:** Provide the ticker symbol (no spaces are permitted).

The following data entry conventions apply for Item D.2 Rights offerings:

- **Did the Fund make a rights offering with respect to any type of security during the reporting period?:** Select either "Yes" or "No". If "Yes" is selected:
- **Type of security:** Select all that apply.
- **Percentage of participation in primary rights offering:** Enter the percentage value. Decimals are permitted but optional. Do not include the percent sign.

The following data entry conventions apply for Item D.3 Secondary offerings:

- **Did the Fund make a secondary offering during the reporting period?:** Select either "Yes" or "No". If "Yes" is selected, select the type(s) of security.

The following data entry conventions apply for Item D.4 Repurchases:

- **Did the Fund repurchase any outstanding securities issued by the Fund during the reporting period?:** Select either "Yes" or "No". If "Yes" is selected, select the type(s) of security.

The following data entry conventions apply for Item D.5 Default on long-term debt:

- **Were any issues of the Fund's long-term debt in default at the close of the reporting period with respect to the payment of principal, interest, or amortization?:** Select

either “Yes” or “No”. If “Yes” is selected, provide the following: Nature of default, Date of default (yyyy-mm-dd), Amount of default per $1,000 face amount, and Total amount of default. Decimals are permitted but optional.

The following data entry conventions apply for Item D.6 Dividends in arrears:

- **Were any accumulated dividends in arrears on securities issued by the Fund at the close of the reporting period?:** Select either “Yes” or “No”. If “Yes” is selected, provide the Title of issue and Amount per share in arrears. Decimals are permitted but optional.

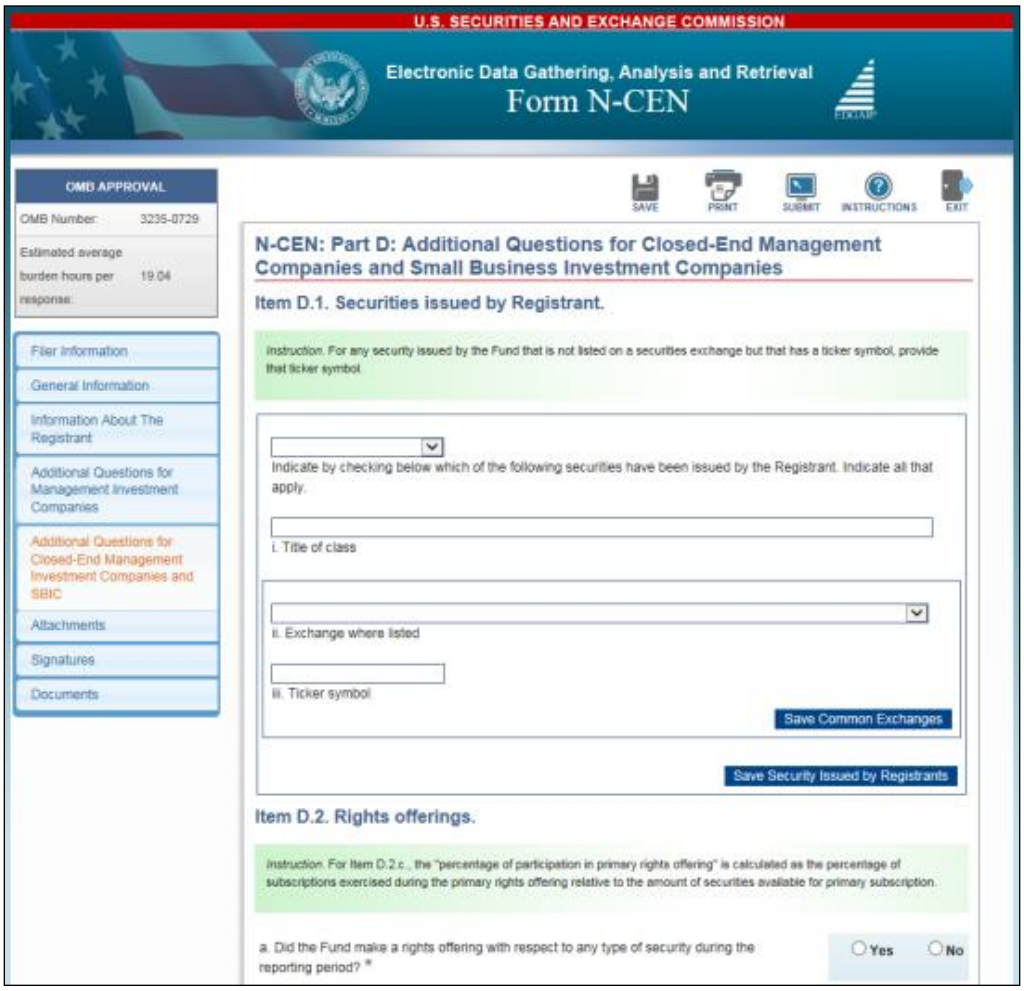


Figure 8-255: Part D: Additional Questions for Closed-End Management Companies and Small Business Investment Companies

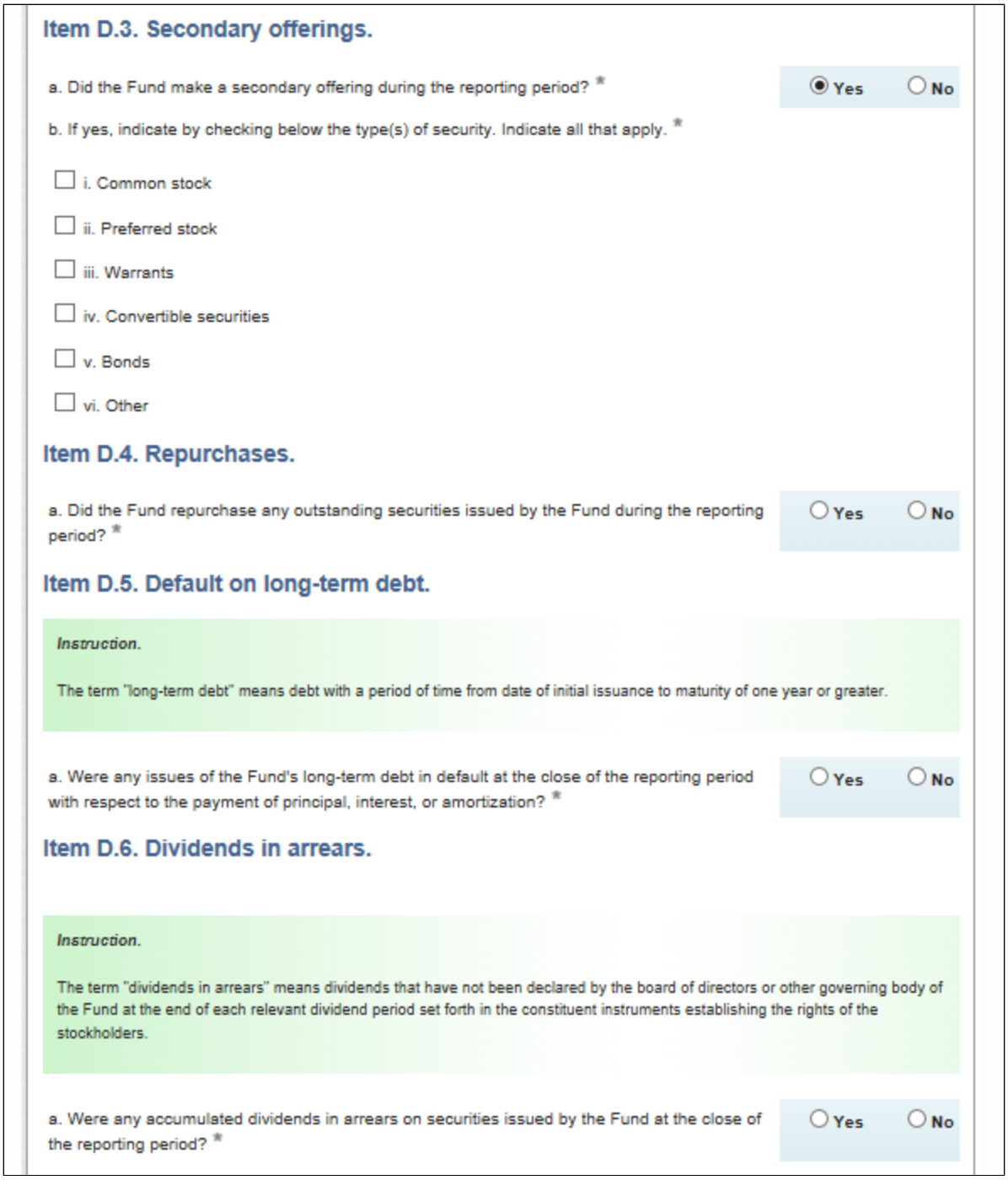


Figure 8-256: Part D: Additional Questions for Closed-End Management Companies and Small Business Investment Companies

The following data entry conventions apply for Item D.7 Modification of securities:

- **Were any accumulated dividends in arrears on securities issued by the Fund at the close of the reporting period?:** Select either "Yes" or "No". If "Yes" is selected, provide the attachment required by Item G.1.b.ii.

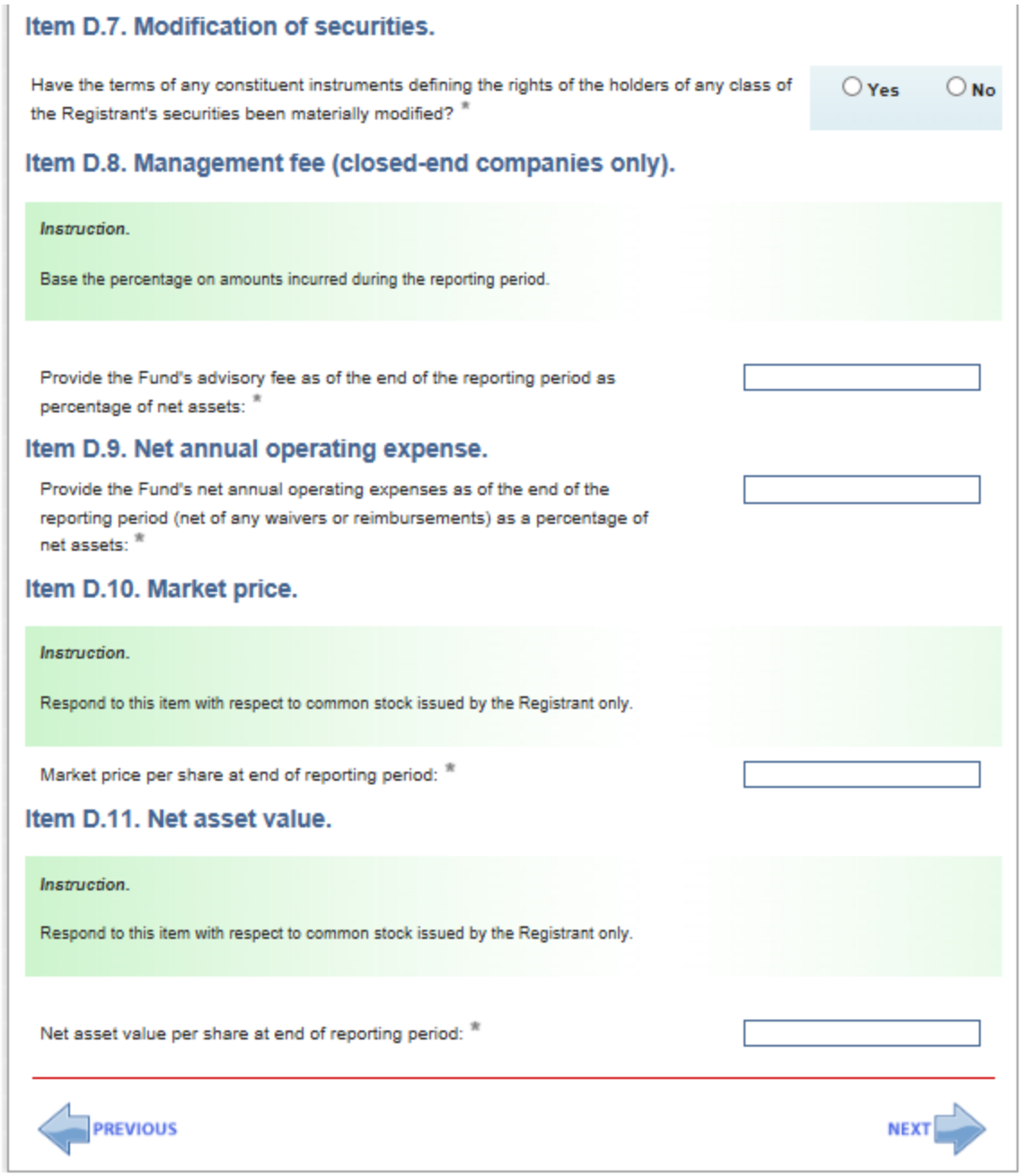


Figure 8-257: Part D: Additional Questions for Closed-End Management Companies and Small Business Investment Companies

The following data entry convention applies for Item D.8 Management fee (closed-end companies only):

- **Provide the Fund's advisory fee as of the end of the reporting period as percentage of net assets:** Enter the amount. Decimals are permitted but optional.

The following data entry convention applies for Item D.9 Net annual operating expense:

- **Provide the Fund's net annual operating expenses as of the end of the reporting period (net of any waivers or reimbursements) as a percentage of net assets:** Enter the amount. Decimals are permitted but optional.

The following data entry convention applies for Item D.10 Market price:

- **Market price per share at end of reporting period:** Enter the amount. Decimals are permitted but optional. This is a required field. If not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

The following data entry convention applies for Item D.11 Net asset value:

- **Net asset value per share at end of reporting period:** Enter the amount. Decimals are permitted but optional.

The next sections for Part D only appear if the Filer Investment Company Type is N-5.

The following data entry conventions apply for Item D.12. Investment advisers (small business investment companies only):

- **Provide the following information about each investment adviser (other than a sub-adviser) of the Fund:** Full name, SEC file number, CRD number, LEI (if any), and State or Foreign country (when State selected, US is the default country).

  Filers without an investment adviser may skip this item, but when a name is provided, LEI is a required field. If not applicable enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

  - **Was the investment adviser hired during the reporting period?:** Select either "Yes" or "No". If "Yes", provide the investment adviser's start date. Enter the date the investment adviser was hired either by typing the date or by choosing a date from the calendar widget. The date entered must be in yyyy-mm-dd format. A future date is not allowed.

- **If an investment adviser (other than a sub-adviser) to the Fund was terminated during the reporting period, provide the following with respect to each investment adviser:** Full name, SEC file number, CRD number, LEI (if any), State or Foreign country (when State selected, US is the default country), and Termination date.

  Filers without a terminated investment adviser may skip this item, but when a name is provided, LEI is a required field. If not applicable enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

  Enter the date the investment adviser was terminated either by typing the date or by choosing a date from the calendar widget. The date entered must be in yyyy-mm-dd format. A future date is not allowed.

- **For each sub-adviser to the Fund, provide the information requested:** Full name, SEC file number, CRD number, LEI (if any), and State or Foreign country (when State is selected, US is the default country).

Filers without a sub-adviser may skip this item, but when a name is provided, SEC file number, CRD number and LEI are required fields. If not applicable enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

- **Is the sub-adviser an affiliated person of the Fund's investment adviser(s)?:** Select either "Yes" or "No".
- **Was the sub-adviser hired during the reporting period?:** Select either "Yes" or "No". If "Yes", provide the start date. Enter the date the sub-adviser was hired either by typing the date or by choosing a date from the calendar widget. The date entered must be in yyyy-mm-dd format. A future date is not allowed.
- **If a sub-adviser was terminated during the reporting period, provide the following with respect to such sub-adviser:** Full name, SEC file number, CRD number, LEI (if any), State or Foreign country (when State is selected, US is the default country), and Termination date. Filers without a terminated sub-adviser may skip this item, but when a name is provided, SEC file number, CRD number and LEI are required fields. If not applicable enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

  Enter the date the sub-adviser was terminated either by typing the date or by choosing a date from the calendar widget. The date entered must be in yyyy-mm-dd format. A future date is not allowed.

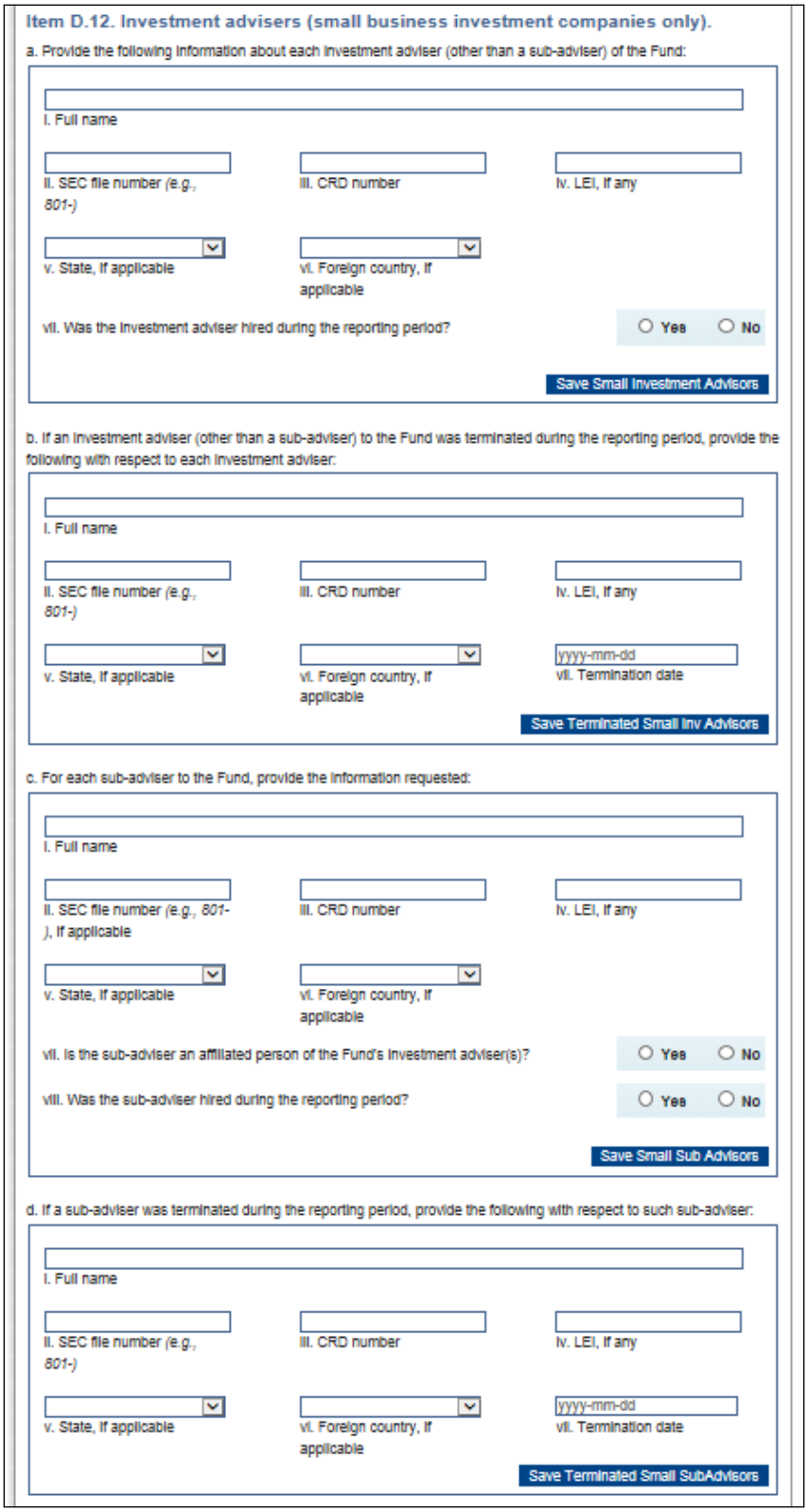


Figure 8-258: Part D: Additional Questions for Closed-End Management Companies and Small Business Investment Companies

The following data entry conventions apply for Item D.13. Transfer agents (small business investment companies only):

- **Provide the following information about each person providing transfer agency services to the Fund:** Full name, SEC file number, LEI (if any), and State or Foreign country (when State is selected, US is default country).

  Filers without a transfer agent may skip this question, but when a name is provided, SEC file number and LEI are required fields. If not applicable enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

  - **Is the transfer agent an affiliated person of the Fund or its investment adviser(s)?:** Select either "Yes" or "No".
  - **Is the transfer agent a sub-transfer agent?:** Select either "Yes" or "No".
- **Has a transfer agent been hired or terminated during the reporting period?:** Select either "Yes" or "No".

The following data entry conventions apply for Item D.14. Custodians (small business investment companies only):

- **Provide the following information about each person that provided custodial services to the Fund during the reporting period:** Full name, LEI (if any), and State or Foreign country (when State is selected, US is the default country).

  When a name is provided, LEI is a required field. If not applicable enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

  - **Is the custodian an affiliated person of the Fund or its investment adviser(s)?:** Select either "Yes" or "No".
  - **Is the custodian a sub-custodian:** Select either "Yes" or "No".
  - **With respect to the custodian, check below to indicate the type of custody:** Select one of the types of custody.
- **Has a custodian been hired or terminated during the reporting period?:** Select either "Yes" or "No".

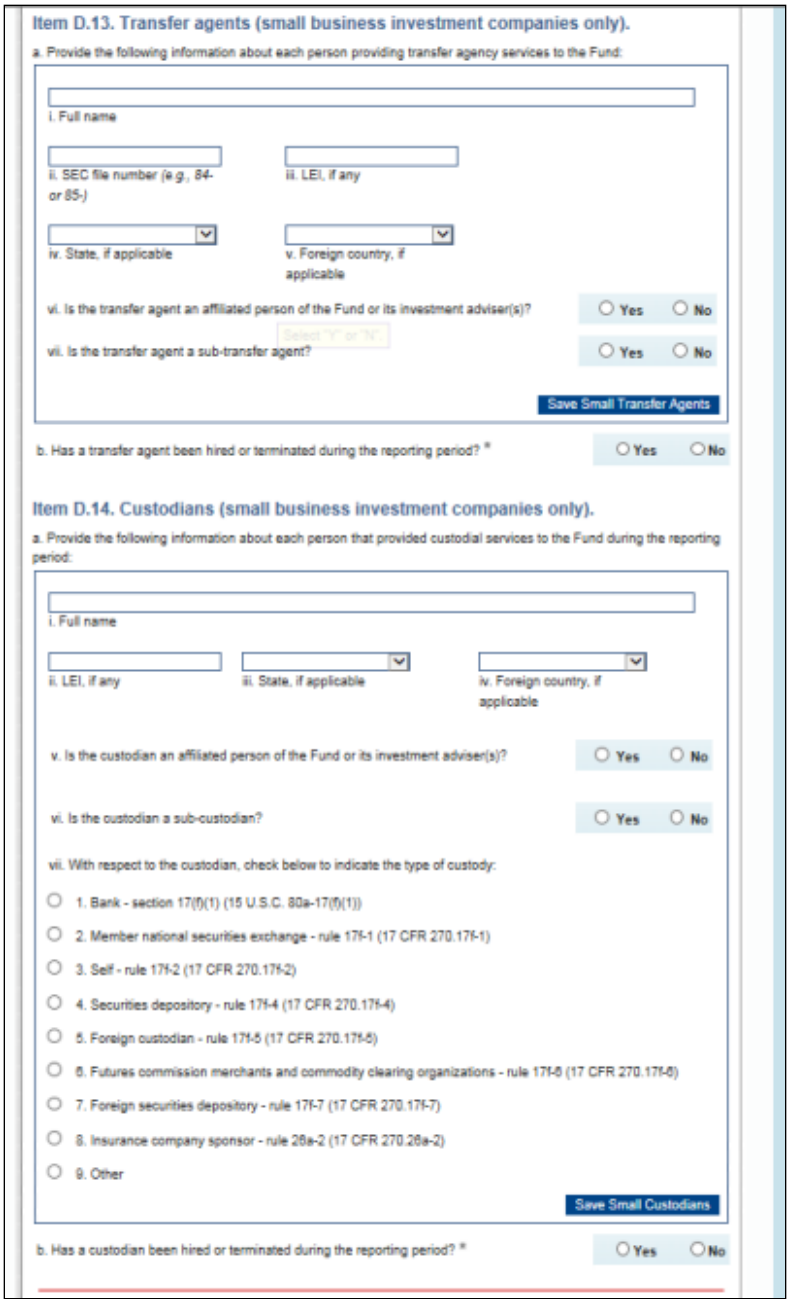


Figure 8-259: Part D: Additional Questions for Closed-End Management Companies and Small Business Investment Companies

8.2.28.7 Part E: Additional Questions for Exchange-Traded Funds and Exchange-Traded Managed Funds

This section is required for S-6 Filer Investment Company Types organized as Exchange-Traded Funds and Exchange-Traded Managed Funds, as well as N-1A, N-2, and N-3 Filer Investment Company Types providing affirmative responses to the Exchange-Traded Fund questions in Item C.3.a.i or C.3.a.ii.

To begin this section or add additional series select the [Add Exchange-Traded or Exchange-Traded Managed Funds] button. Each of the items in this section corresponds to a single series.

The following data entry conventions apply for Item E.1. Exchange:

- **Provide the name of the national securities exchange on which the Fund's shares are listed:** Select the exchange from the drop-down menu.
- **Ticker:** Provide the Fund's ticker symbol (no spaces are permitted).

The following data entry conventions apply for Item E.2. Authorized participants:

- **For each authorized participant of the Fund, provide the following information:** Full name, SEC file number, CRD, LEI, The dollar value of the Fund shares, The authorized participant purchased from the Fund during the reporting period, and The dollar value of the Fund shares the authorized participant redeemed during the reporting period. Decimals are permitted but optional.

  When a name is provided, LEI is a required field. If not applicable enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

- **Did the Fund require that an authorized participant post collateral to the Fund or any of its designated service providers in connection with the purchase or redemption of Fund shares during the reporting period?:** Select "Yes" or "No".



Figure 8-260: Part E: Additional Questions for Exchange-Traded Funds and Exchange-Traded Managed Funds

The following data entry conventions apply for Item E.3. Creation units:

- **Number of Fund shares required to form a creation unit as of the last business day of the reporting period:** Enter the amount. Decimals are permitted but optional.
- **Based on the dollar value paid for each creation unit purchased by authorized participants during the reporting period, provide:**
    - **The average percentage of that value composed of cash:** Enter the amount. Decimals are permitted but optional.
    - **The standard deviation of the percentage of that value composed of cash:** Enter the amount. Decimals are permitted but optional.
    - **The average percentage of that value composed of non-cash assets and other positions exchanged on an "in-kind" basis:** Enter the amount. Decimals are permitted but optional.
    - **The standard deviation of the percentage of that value composed of non-cash assets and other positions exchanged on an "in-kind" basis:** Enter the amount. Decimals are permitted but optional.
- **Based on the dollar value paid for creation units redeemed by authorized participants during the reporting period, provide:**
    - **The average percentage of that value composed of cash:** Enter the amount. Decimals are permitted but optional.
    - **The standard deviation of the percentage of that value composed of cash:** Enter the amount. Decimals are permitted but optional.
    - **The average percentage of that value composed of non-cash assets and other positions exchanged on an "in-kind" basis:** Enter the amount. Decimals are permitted but optional.
    - **The standard deviation of the percentage of that value composed of non-cash assets and other positions exchanged on an "in-kind" basis:** Enter the amount. Decimals are permitted but optional.
- **For creation units purchased by authorized participants during the reporting period, provide:**
    - **The average transaction fee charged to an authorized participant for transacting in the creation units, expressed as:**
        - **Dollars per creation unit, if charged on that basis:** Enter the amount. Decimals are permitted but optional. If not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.
        - **Dollars for one or more creation units purchased on the same day, if charged on that basis:** Enter the amount. Decimals are permitted but optional. If not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

        - **A percentage of the value of each creation unit, if charged on that basis:** Enter the amount. Decimals are permitted but optional. If not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.
    - **The average transaction fee charged to an authorized participant for transacting in those creation units the consideration for which was fully or partially composed of cash, expressed as:**
        - **Dollars per creation unit, if charged on that basis:** Enter the amount. Decimals are permitted but optional. If not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is used, the entry will fail the validation and trigger an error.
        - **Dollars for one or more creation units purchased on the same day, if charged on that basis:** Enter the amount. Decimals are permitted but optional. If not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is used, the entry will fail the validation and trigger an error.
        - **A percentage of the cash in each creation unit, if charged on that basis:** Enter the amount. Decimals are permitted but optional. If not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is used, the entry will fail the validation and trigger an error.
- **For creation units redeemed by authorized participants during the reporting period, provide:**
    - **The average transaction fee charged to an authorized participant for transacting in the creation units, expressed as:**
        - **Dollars per creation unit, if charged on that basis:** Enter the amount. Decimals are permitted but optional. If not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.
        - **Dollars for one or more creation units purchased on the same day, if charged on that basis:** Enter the amount. Decimals are permitted but optional. If not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.
        - **A percentage of the value of each creation unit, if charged on that basis:** Enter the amount. Decimals are permitted but optional. If not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.
    - **The average transaction fee charged to an authorized participant for transacting in those creation units the consideration for which was fully or partially composed of cash, expressed as:**

- **Dollars per creation unit, if charged on that basis:** Enter the amount. Decimals are permitted but optional. If not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.
- **Dollars for one or more creation units redeemed on the same day, if charged on that basis:** Enter the amount. Decimals are permitted but optional. If not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.
- **A percentage of the cash in each creation unit, if charged on that basis:** Enter the amount. Decimals are permitted but optional. If not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

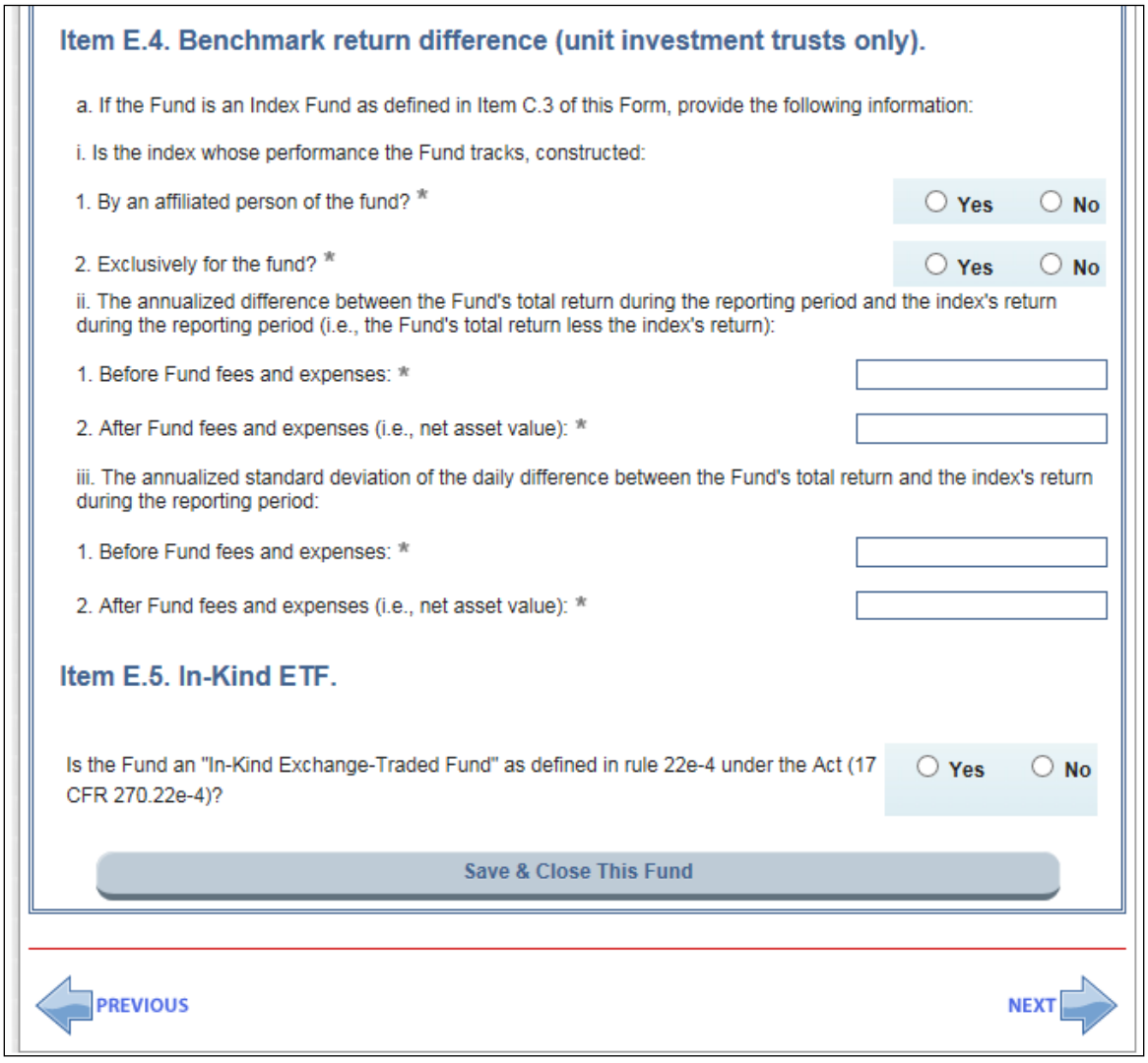


Figure 8-261: Part E: Additional Questions for Exchange-Traded Funds and Exchange-Traded Managed Funds

The following data entry conventions apply for Item E.4. Benchmark return difference (unit investment trusts only):

- **If the Fund is an Index Fund as defined in Item C.3 of this Form, provide the following information:**
    - **Is the index whose performance the Fund tracks, constructed:**
        - **By an affiliated person of the fund?:** Select either "Yes" or "No".
        - **Exclusively for the fund?:** Select either "Yes" or "No".
    - **The annualized difference between the Fund's total return during the reporting period and the index's return during the reporting period (i.e., the Fund's total return less the index's return):**
        - **Before Fund fees and expenses:** Enter the amount. Decimals are permitted but optional.
        - **After Fund fees and expenses (i.e., net asset value):** Enter the amount. Decimals are permitted but optional.
    - **The annualized standard deviation of the daily difference between the Fund's total return and the index's return during the reporting period:**
        - **Before Fund fees and expenses:** Enter the amount. Decimals are permitted but optional.
        - **After Fund fees and expenses (i.e., net asset value):** Enter the amount. Decimals are permitted but optional.

The following data entry convention applies for Item E.5. In-Kind ETF:

- **Is the Fund an "In-Kind Exchange-Traded Fund" as defined in rule 22e-4 under the Act (17 CFR 270.22e-4)?:** Select either "Yes" or "No".

Upon completion, select [Save & Close This Fund].

8.2.28.8 Part F: Additional Questions for Unit Investment Trusts

This section is required for N-3, N-4, N-6 and S-6 Filer Investment Company Types.

The following data entry convention applies for Item F.1 Depositor:

- **Provide the following information about the depositor:** Full name, CRD number, LEI (if any), State or Foreign country (when State is selected, US is the default country), and full name of ultimate parent of depositor. Filers without a depositor may skip this item, but when a name is provided, CRD and LEI are required fields. If not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

The following data entry conventions apply for Item F.2 Administrators:

- **Provide the following information about each administrator of the Fund:** Full name, LEI (if any, or provide and describe other identifying number), and State or Foreign country (when State is selected, US is the default country). Filers without an administrator may skip this item, but when a name is provided, LEI is a required field. If

not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

In addition:

- **Is the administrator an affiliated person of the Fund or depositor?:** Select either "Yes" or "No".
- **Is the administrator a sub-administrator?:** Select either "Yes" or "No".

- **Has an administrator been hired or terminated during the reporting period?:** Select either "Yes or "No".

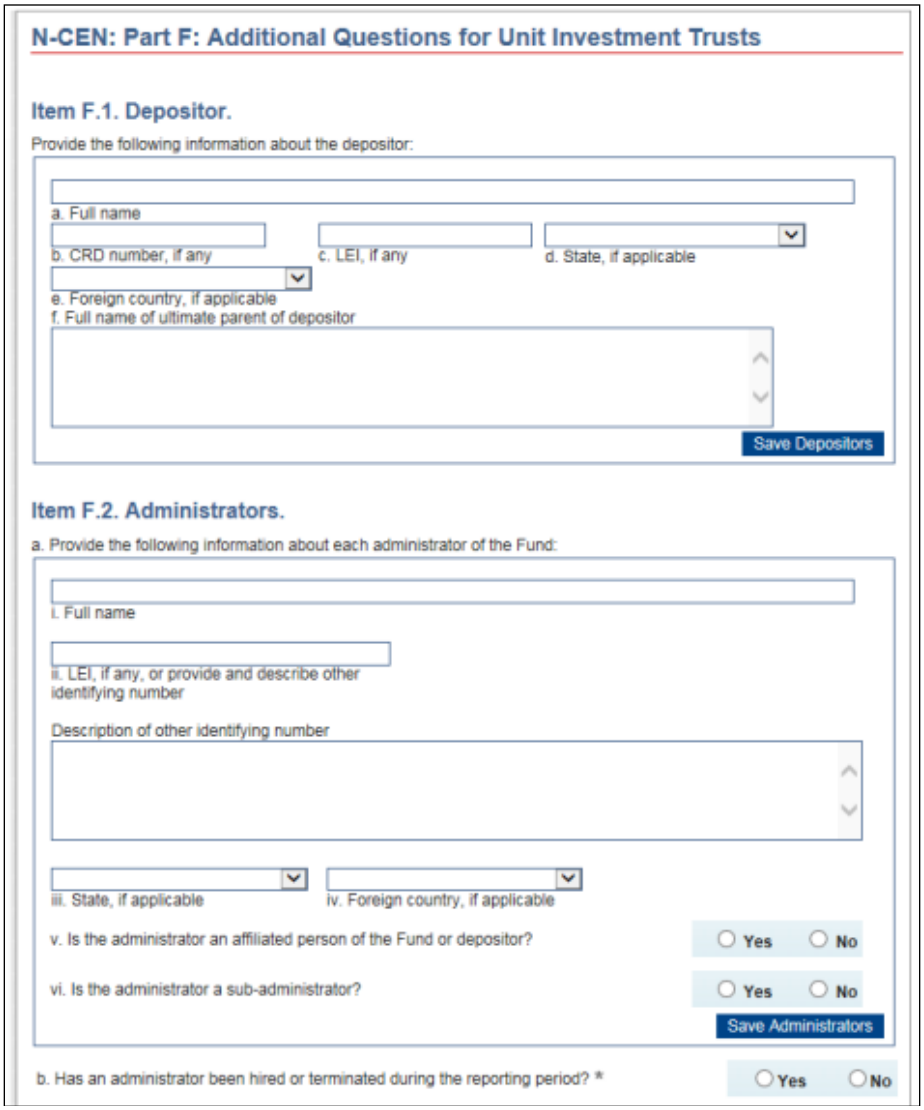


Figure 8-262: Part F: Additional Questions for Unit Investment Trusts

The following data entry conventions apply for Item F.3 Insurance company separate accounts:

- **Is the Registrant a separate account of an insurance company?:** Select either "Yes" or "No". If the answer to Item F.3 is "Yes", respond to Item F.12 through Item F.17. If the answer to Item F.3 is "No", respond to Item F.4 through Item F.11, and Item F.17.

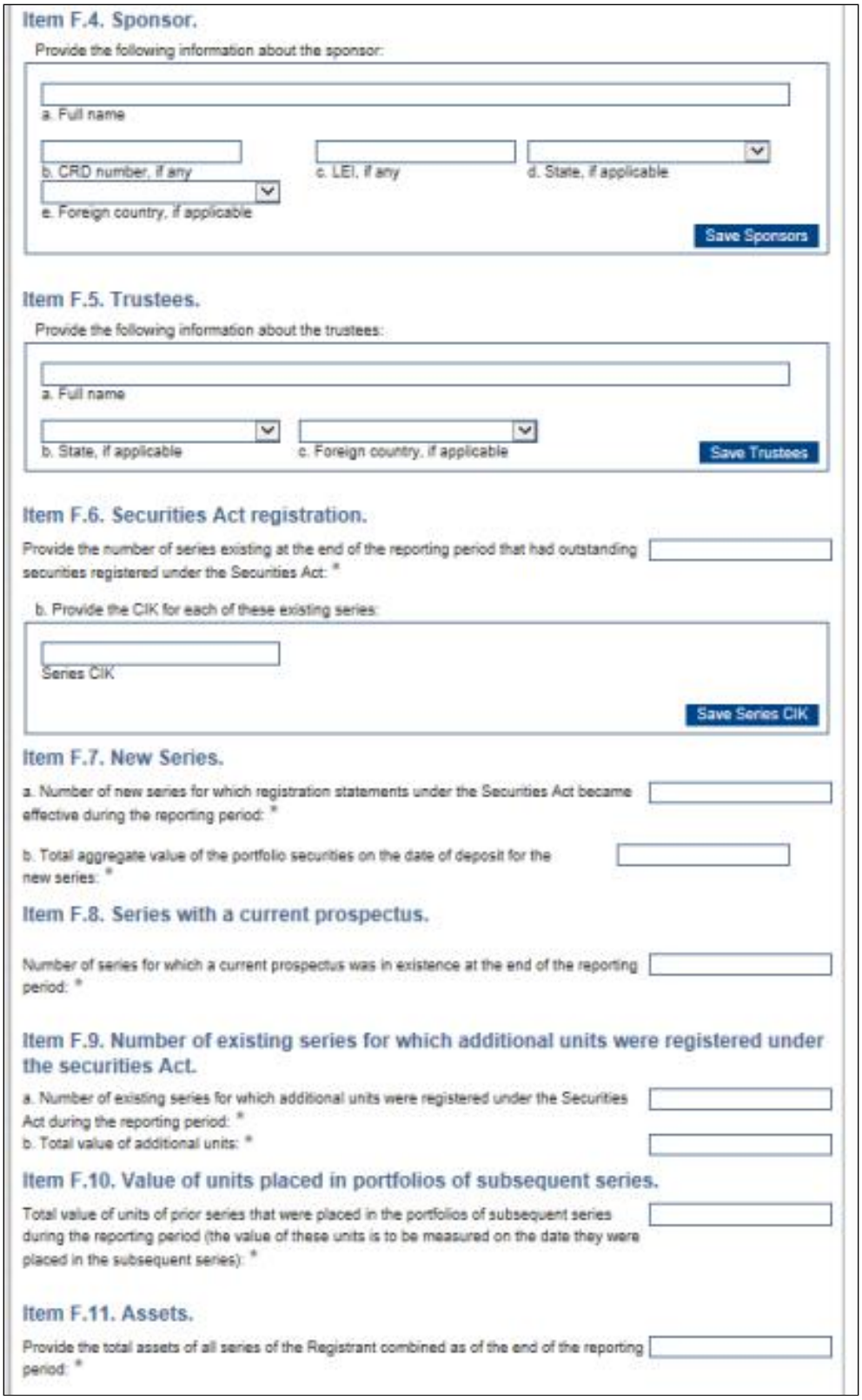


Figure 8-263: Part F: Additional Questions for Unit Investment Trusts

The following data entry conventions apply to Item F.4 Sponsor.

- **Provide the following information about each sponsor:** Full name, CRD number, LEI, and State or Foreign country (when State is selected, US is the default country). Filers without a sponsor may skip this item, but when a name is provided, CRD and LEI are required fields. If not applicable, enter "N/A". The text "N/A" is case sensitive. Unless this exact format is entered as a response, the entry will fail the validation and trigger an error.

The following data entry conventions apply to Item F.5 Trustees.

- **Provide the following information about each trustee:** Full name, and State or Foreign country (when State is selected, US is the default country). Filers without a trustee may skip this item, but when a name is provided, State or Foreign country is required.

The following data entry conventions apply to Item F.6 Securities Act registration.

- **Provide the number of series existing at the end of the reporting period that had outstanding securities registered under the Securities Act:** Enter the amount.
- **Series CIK:** SEC supplied CIK for the Filer. Enter up to 10 numeric characters. When fewer than 10 characters are entered, the field will be prefilled with zeroes.

The following data entry conventions apply to Item F.7 New series.

- **Number of new series for which registration statements under the Securities Act became effective during the reporting period:** Enter the amount.
- **Total aggregate value of the portfolio securities on the date of deposit for the new series:** Enter the amount. Decimals are permitted but optional.

The following data entry convention applies to Item F.8 Series with a current prospectus.

- **Number of series for which a current prospectus was in existence at the end of the reporting period:** Enter the amount.

The following data entry conventions apply to Item F.9 Number of existing series for which additional units were registered under the Securities Act.

- **Number of existing series for which additional units were registered under the Securities Act during the reporting period:** Enter the amount.
- **Total value of additional units:** Enter the amount. Decimals are permitted but optional.

The following data entry conventions apply to Item F.10 Value of units placed in portfolios of subsequent series.

- **Total value of units of prior series that were placed in the portfolios of subsequent series during the reporting period (the value of these units is to be measured on the date they were placed in the subsequent series):** Enter the amount. Decimals are permitted but optional.

The following data entry convention applies to Item F.11. Assets.

- **Provide the total assets of all series of the Registrant combined as of the end of the reporting period:** Enter the amount. Decimals are permitted but optional.

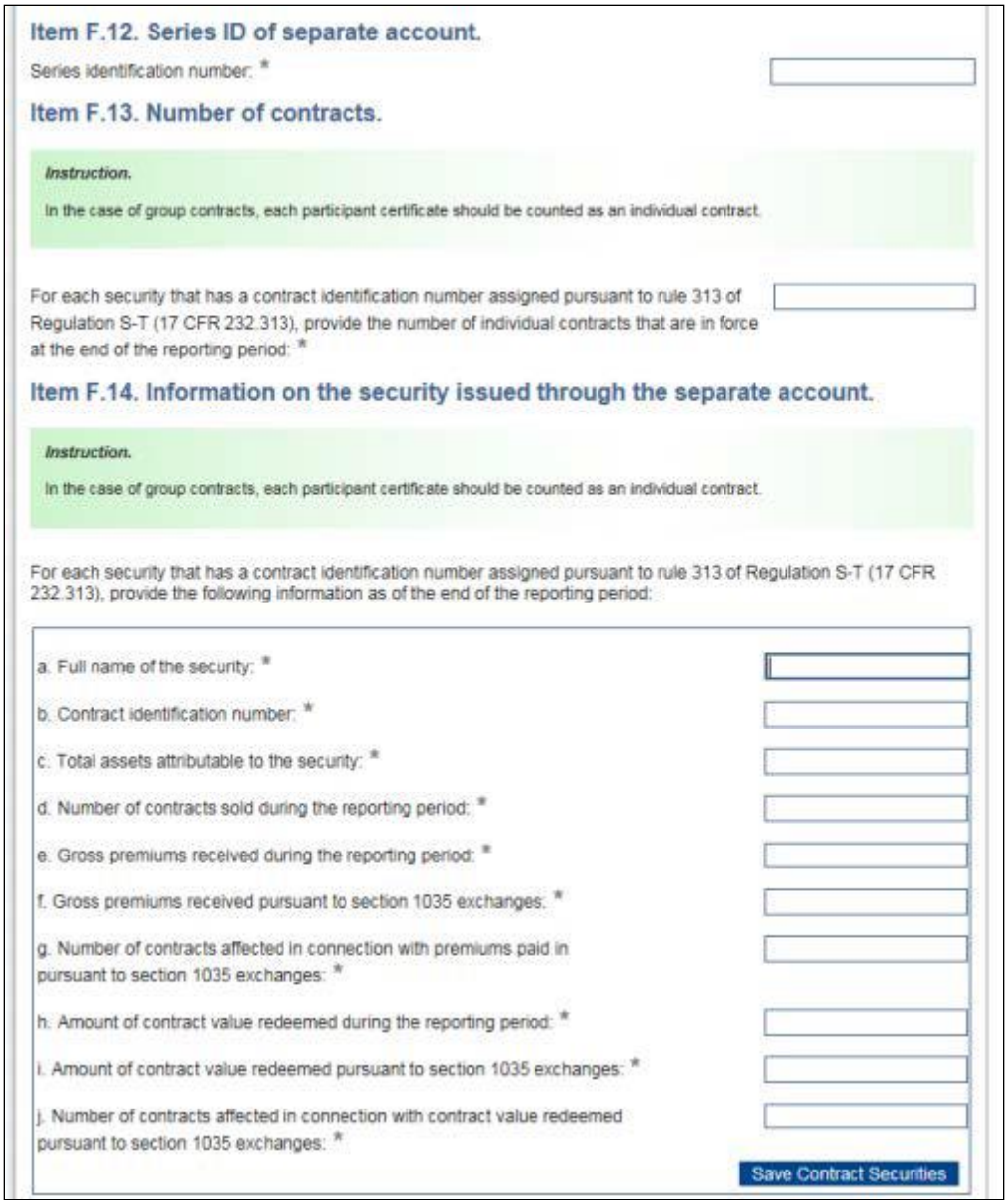


Figure 8-264: Part F: Additional Questions for Unit Investment Trusts

The following data entry convention applies to Item F.12. Series ID of separate account.

- **Series identification number:** Enter the SEC-supplied series identifier, which starts with an "S", followed by nine digits.

The following data entry convention applies to Item F.13. Number of contracts.

- **For each security that has a contract identification number assigned pursuant to rule 313 of Regulation S-T (17 CFR 232.313), provide the number of individual contracts that are in force at the end of the reporting period:** Enter the amount.

The following data entry convention applies to Item F.14. Information on the security issued through the separate account.

- **For each security that has a contract identification number assigned pursuant to rule 313 of Regulation S-T (17 CFR 232.313), provide the following information as of the end of the reporting period:** Full name of the security, Contract identification number (in format: C123456789), Total assets attributable to the security, Number of contracts sold during the reporting period, Gross premiums received during the reporting period, Gross premiums received pursuant to section 1035 exchanges, Number of contracts affected in connection with premiums paid in pursuant to section 1035 exchanges, Amount of contract value redeemed during the reporting period, Amount of contract value redeemed pursuant to section 1035 exchanges, and Number of contracts affected in connection with contract value redeemed pursuant to section 1035 exchanges.

The following data entry convention applies to Item F.15. Reliance on rule 6c-7:

- **Did the Registrant rely on rule 6c-7 under the Act (17 CFR 270.6c-7) during the reporting period?:** Select either "Yes" or "No".

The following data entry convention applies to Item F.16. Reliance on rule 11a-2:

- **Did the Registrant rely on rule 11a-2 under the Act (17 CFR 270.11a-2) during the reporting period?:** Select either "Yes" or "No".

The following data entry convention applies to Item F.17. Divestments under section 13(c) of the Act:

- **If the Registrant has divested itself of securities in accordance with section 13(c) of the Act (15 U.S.C. 80a-13(c)) since the end of the reporting period immediately prior to the current reporting period and before filing of the current report, disclose the information requested below for each such divested security:** Full name of the issuer, Ticker symbol, CUSIP number, Total number of shares or, for debt securities, principal amount divested, Date that the securities were divested, and Name of the statute that added the provision of section 13(c) in accordance with which the securities were divested.
- **If the Registrant holds any securities of the issuer on the date of the filing, provide the information requested below:** Ticker symbol, CUSIP number, and Total number of shares or, for debt securities, principal amount held on the date of the filing:

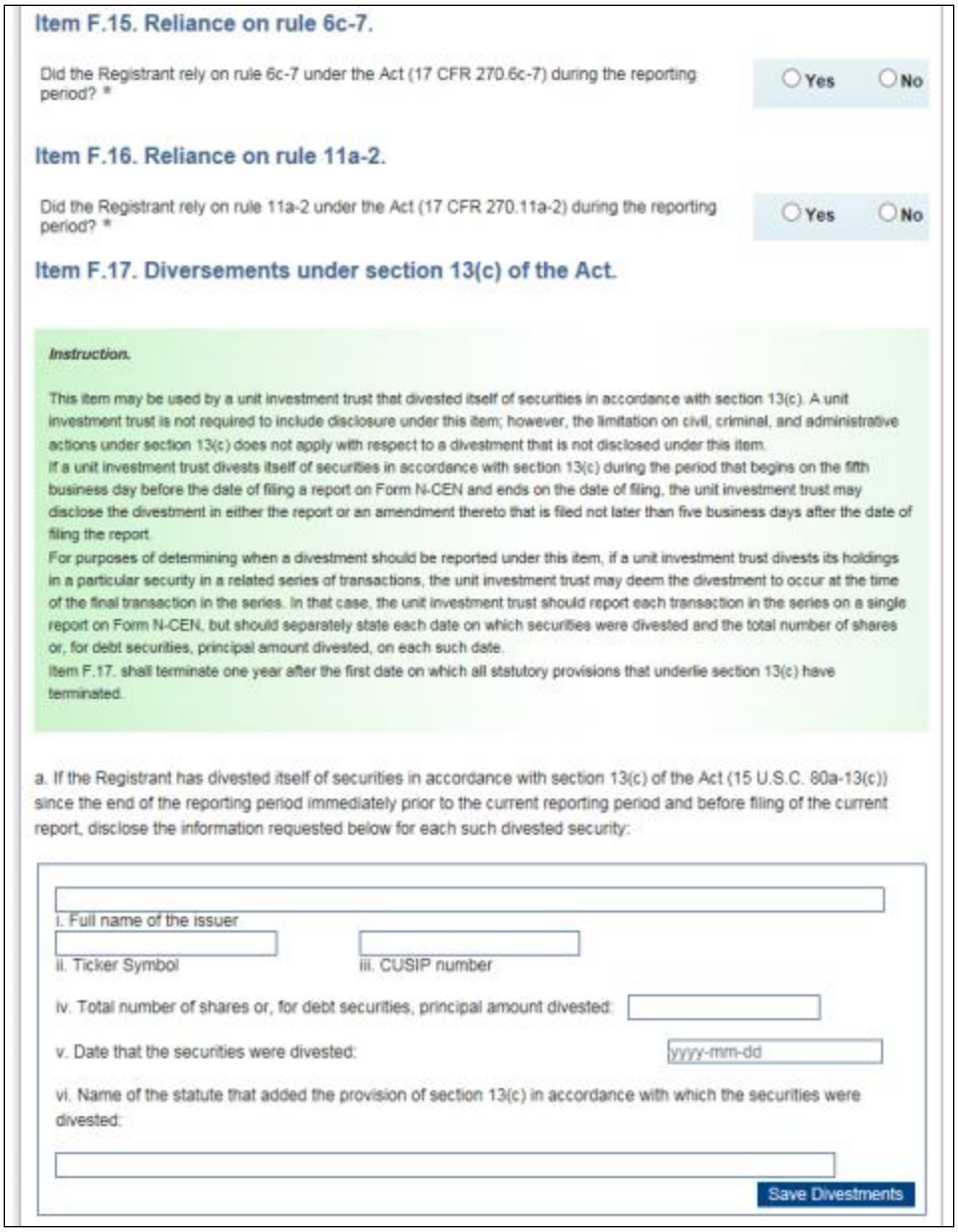


Figure 8-265: Part F: Additional Questions for Unit Investment Trusts

The following data entry convention applies to Item F.18: Reliance on rule 12d1-4:

- **Did the Registrant rely on rule 12d1-4 under the Act (17 CFR 270.12d1-4) during the reporting period?**: Select either "Yes" or "No". If the "Report for period ending" is on or after 12/31/2021, then a response to Item F.18 is required for N-4, N-6, and S-6 filers. Else, it is optional.

The following data entry convention applies to Item F.19: Reliance on section 12(d)(1)(G):

- **Did the Registrant rely on the statutory exception in section 12(d)(1)(G) of the Act (15 USC 80a-12(d)(1)(G)) during the reporting period?**: Select either "Yes" or "No." If the "Report for period ending" is on or after 12/31/2021, then a response to Item F.19 is required for N-4, N-6, and S-6 filers. Else, it is optional.

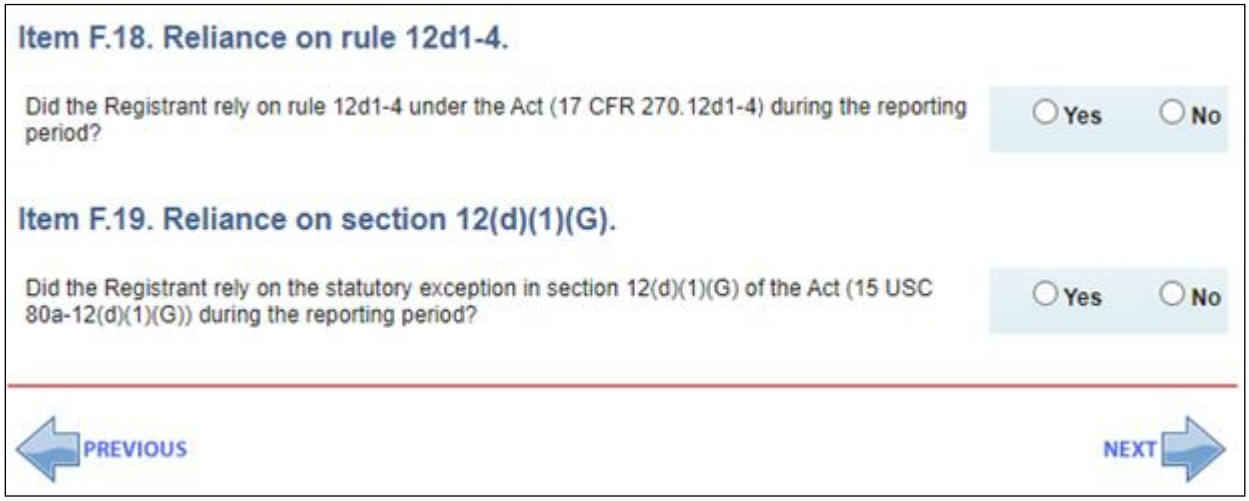


Figure 8-266: Part F: Additional Questions for Unit Investment Trusts

8.2.28.9 Part G: Attachments

This section is required for all filers.

The following data entry conventions apply for Item G.1a. Attachments:

Attachments applicable to all Registrants. All Registrant shall file the following attachments, as applicable, with the current report. Indicate the attachments filed with the current report by checking the applicable items: Select all that apply.

The following data entry conventions apply for Item G.1b. Attachments:

Attachments to be filed by closed-end management investment companies and small business investment companies. Registrants shall file the following attachments, as applicable, with the current report. Indicate the attachments filed with the current report by checking the applicable items below: Select all that apply.

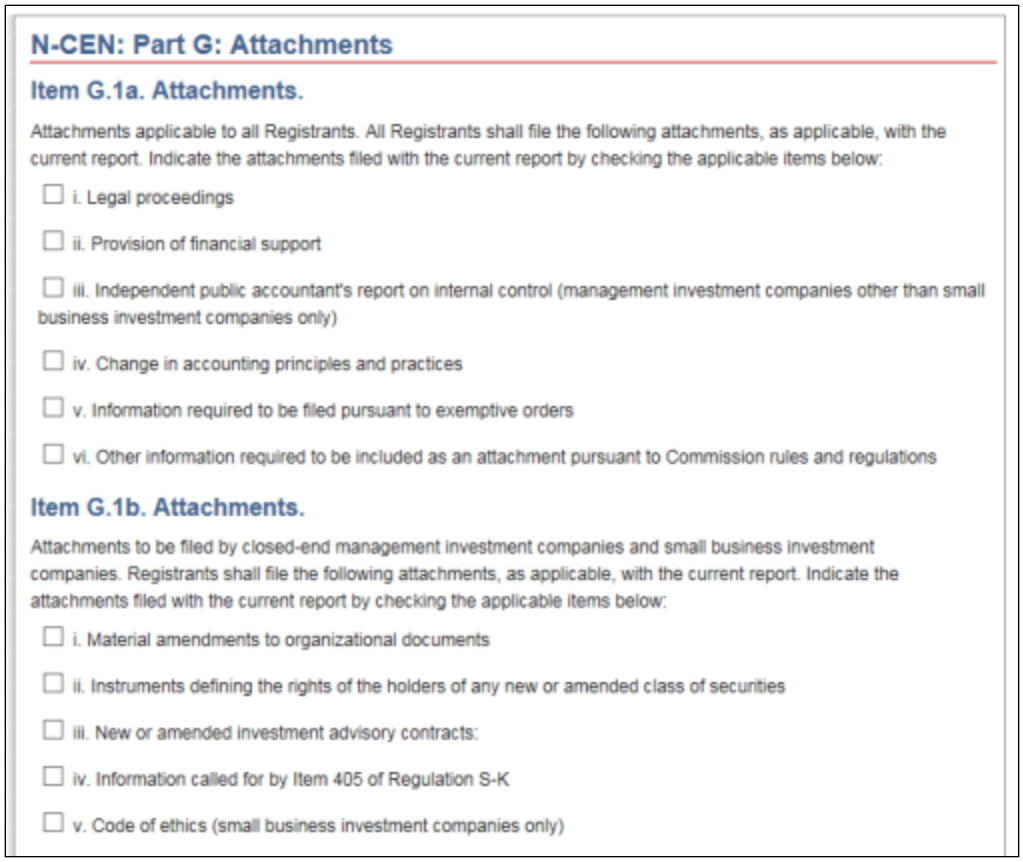


Figure 8-267: Part G: Attachments

8.2.28.10 Signatures

The Signature screen is shown below (Figure 8-268). This screen identifies the Registrant (pre-filled in based on EDGAR database information) and the date (defaults to today's date, but editable). Provide the full name and title of the signing officer.

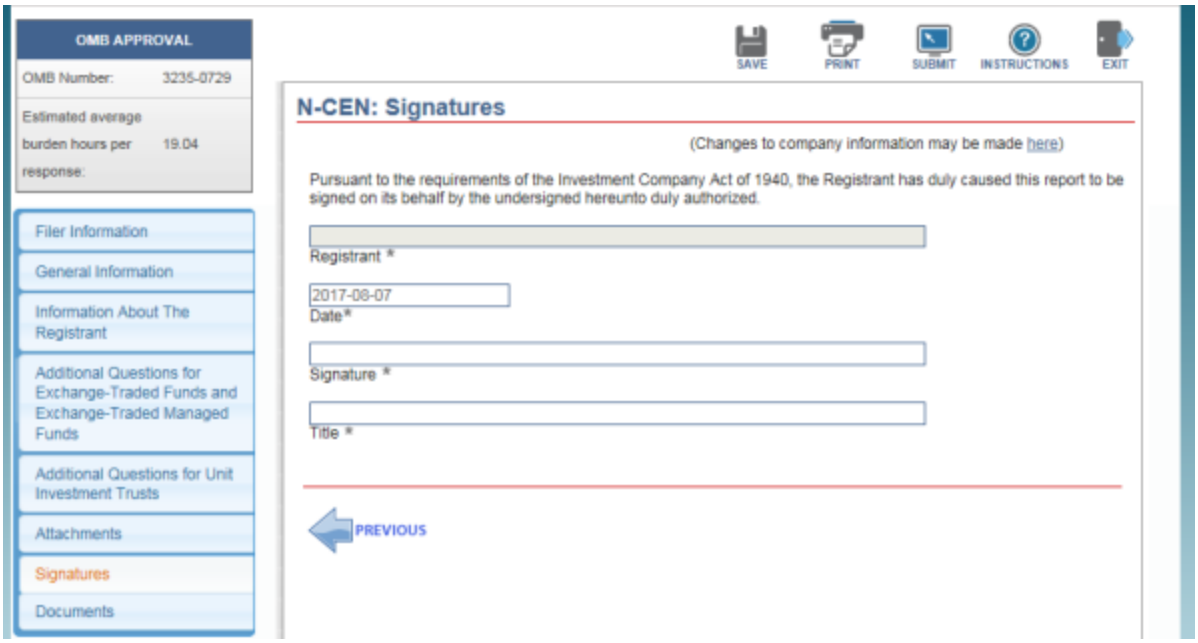


Figure 8-268: Signatures Screen – Submission Form Type N-CEN

8.2.28.11 Documents

The Attach Documents List screen is shown in Figure 8-269 and enables you to upload the attachments necessary for submission form types N-CEN and N-CEN/A.

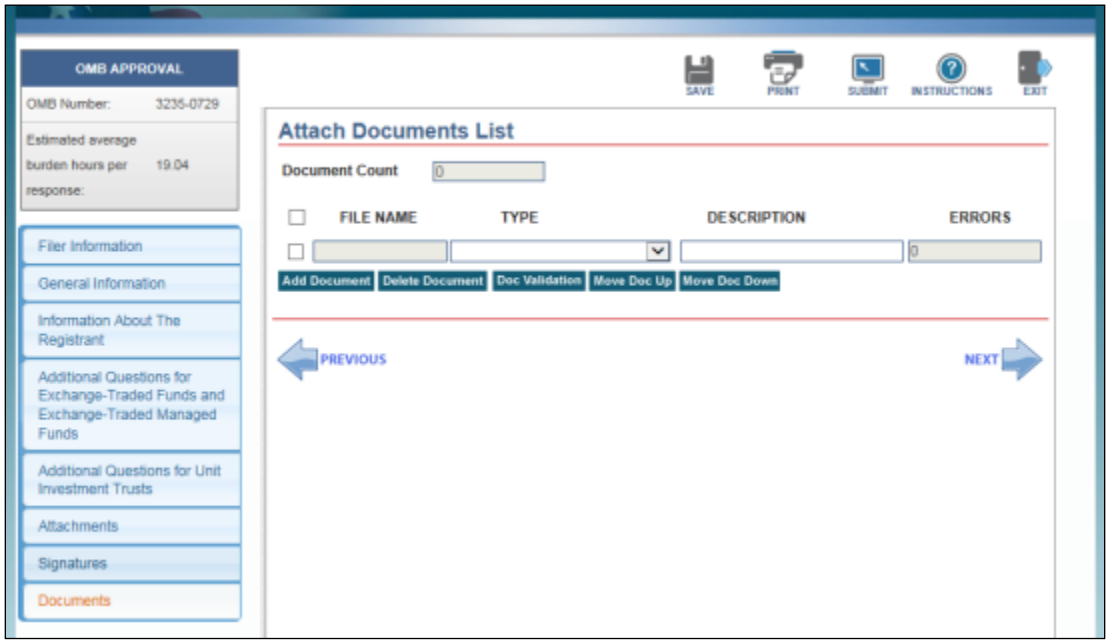


Figure 8-269: Form N-CEN: Attach Documents List

The following are important notes to consider when attaching documents to a submission:

- You can upload multiple documents to an N-CEN or N-CEN/A submission.

- You can upload the following types of documents: LEGAL PROCEEDINGS, FINANCIAL SUPPORT, INTERNAL CONTROL RPT, CHG ACCT PRINCIPLES, EXEMPT ORDER INFO, OTHER REQUIRED INFO, MATERIAL AMENDMENTS, INST DEFINING RIGHTS, ADVISORY CONTRACTS, ITEM 405 REG S-K, CODE OF ETHICS.
- You can upload GRAPHIC, COVER, and CORRESP document attachments for submission form types N-CEN and N-CEN/A.
- You can upload the document attachments in *.txt, *.htm, *.jpg, and *.pdf formats as applicable. EDGAR must receive all official documents in either ASCII format or HTML format (with optional JPG or GIF Graphic support files) or the submission will be suspended.
- The maximum size of all N-CEN and N-CEN/A submissions, including all attached documents, must not exceed 200 MB. Refer to Chapter 5, "Constructing Attached Documents and Document Types" in this Volume for information on EDGAR standards for document attachments. Attaching files that do not meet these standards may cause your filing to be suspended.

Adding and Deleting a Document

To add a document, follow the steps given below:

1. Click the [Add Document] button on the Attach Documents List screen. The Select File window is displayed.
2. Select the file you want to attach and click the [Open] button. The name of the attached file is displayed in the File Name field.

   Note: The file name must follow the EDGAR file naming standards described in Section 5.1.1, "File Naming Standards."
3. Select the document type from the values displayed in the Type field.
4. Enter a description for the attached document in the Description field. This field is optional and allows you to include up to 255 characters.
5. If you want to add multiple attachments, repeat steps 1 through 4.

To delete a document, follow the steps given below:

1. Select the check box adjacent to the document you want to delete and click the [Delete Document] button. A window prompts you to confirm that you want to delete the document.
   a. Click the [Yes] button to confirm deletion. EDGAR removes the document from the submission.
   b. Click the [No] button to return to the Attached Documents List screen.

Moving a Document Up and Down

To move a document up, follow the steps given below:

1. Select the check box adjacent to the document that you wish to move up on the screen.
2. Click the [Move Doc Up] button to move the selected document up one row.

To move a document down, follow the steps given below:

1. Select the check box adjacent to the document that you wish to move down on the screen.
2. Click the [Move Doc Down] button to move the selected document down one row.

Before you transmit your submission, we recommend that you validate your document attachments.

Validating a Document

You can validate the document for errors by using the Doc Validation function.

1. Attach your documents to the EDGAR submission as described above.
2. Select the check box for the document you want to validate.
3. Click the [Validate Document] button.

   If there are no errors in the document, then the Errors field displays a value of zero. Proceed to step 6.

   If there are errors in the document, then the Errors field displays a value that corresponds to the number of errors in the document. Proceed to step 4.
4. Click the value in the Errors field for the document that contains errors. A Document Validation window opens and lists the errors in the document.



Figure 8-270: Validating a Document

5. Correct any document errors using the tool that you used to create the document.
6. Transmit your submission, once your submission has been compiled and validated.

Note: Clicking the check box next to the File Name field will automatically select all attachments for this submission. Clicking the check box next to the File Name field again will automatically de-select all selected attachments for this submission.

8.2.28.12 N-CEN Form Submission

When you have completed the form and are ready to submit the filing, click the [Submit] button at the top of the screen.

The system validates the form to ensure that you have completed all Items. If there are errors in the form, a 'red x' icon is displayed on the tabs that contain incomplete or invalid information. You must complete any missing information and correct any errors before re-submitting your form to EDGAR. If there are no errors in the form, the system displays a Confirmation/Warning screen.

Confirmation Screen

The N-CEN Confirmation screen is shown below (Figure 8-271). This screen prompts you for confirmation prior to transmitting your submission.

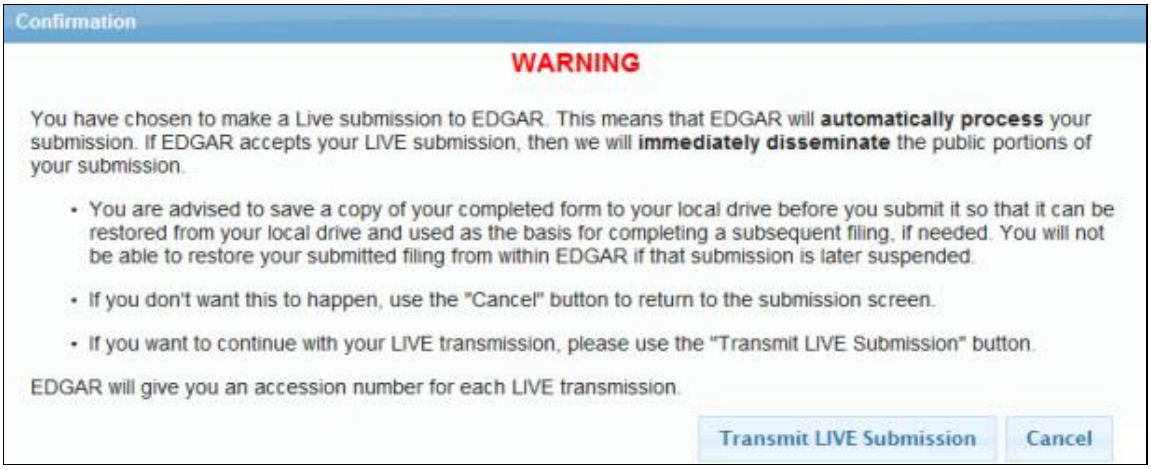


Figure 8-271: Confirmation Screen

Submission Acknowledgment

The N-CEN Acknowledgment screen is shown below (Figure 8-272) and it provides acknowledgment of your N-CEN submission transmission. Note the accession number for your records. The accession number only confirms receipt of the submission, not that it was actually accepted by EDGAR.

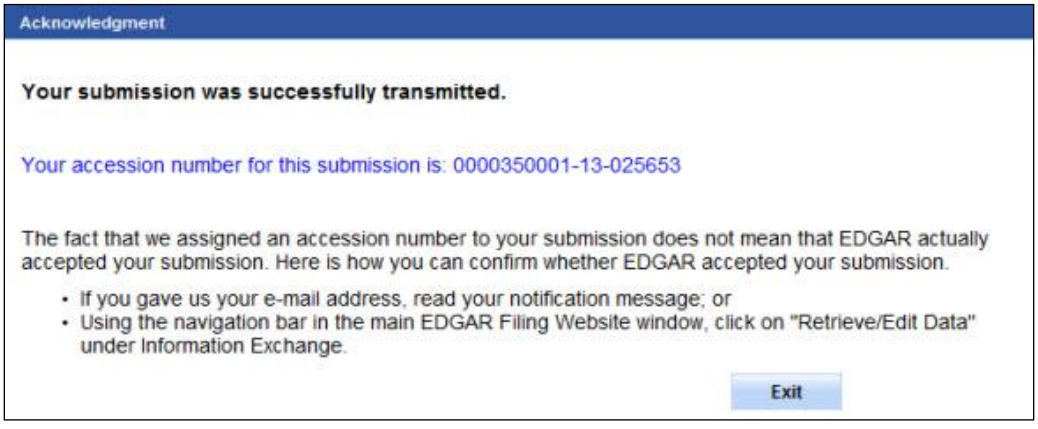


Figure 8-272: Acknowledgment Screen

8.2.29 Form ATS-N

This section describes the process for preparing and submitting Form ATS-N to EDGAR for processing. Form ATS-N is a public reporting form filed by NMS Stock ATSs.

Form ATS-N has the following variants (submission types):

- Initial Form ATS-N (Rule 304(a)(1)(i)) (ATS-N)
- Material Amendment (Rule 304(a)(2)(i)(A)) (ATS-N/MA)
- Updating Amendment (Rule 304(a)(2)(i)(B)) (ATS-N/UA)
- Correcting Amendment (Rule 304(a)(2)(i)(C)) (ATS-N/CA)
- Order Display and Fair Access Amendment (Rule 304(a)(2)(i)(D)) (ATS-N/OFA)
- Notice of Cessation (Rule 304(a)(3)) (ATS-N-C)
- Withdrawal of Form ATS-N filing (ATS-N-W)

The following sections are applicable to Form ATS-N:

- **Filer Information**
- **Part I: Identifying Information**
- **Part II: Activities of the Broker-Dealer Operator and its Affiliates**
- **Part III: Manner of Operations**
- **Part IV: Contact Information, Signature Block, and Consent to Service**
- **Attachments**

Note: Parts I, II, and III will not be displayed for submission form types ATS-N-C and ATS-N-W.

Selecting an ATS-N Form Type

The first step to filing a Form ATS-N is to select the required form type on the File Form ATS-N screen. To navigate to this screen, select the 'File Form ATS-N' link on the EDGAR menu of the Filing Website (see Figure 8-62). The File Form ATS-N screen is displayed as shown below and allows you to select the type of form you are filing.

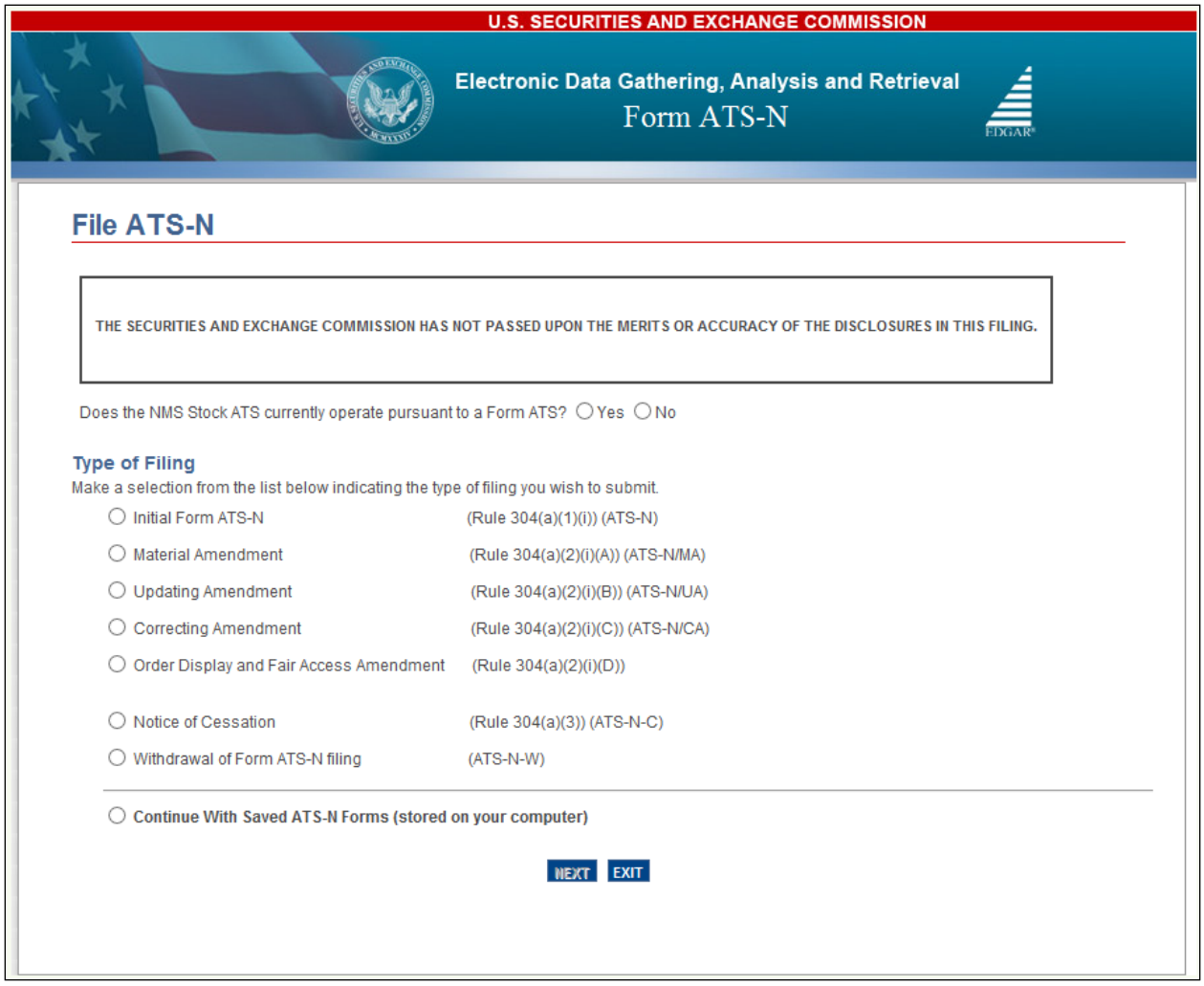


Figure 8-273: File ATS-N Forms

- **Does the NMS Stock ATS currently operate pursuant to a Form ATS?:** When filing an initial Form ATS-N, if the NMS Stock ATS is currently operating pursuant to a Form ATS on file with the Commission, select "Yes."
- **Type of Filing (select one):** Identify the ATS-N form type that you are filing.
- If you are submitting an Initial Form ATS-N, select the "Initial Form ATS-N (Rule 304(a)(1)(i)) (ATS-N)" option.
- If you are submitting a Material Amendment, select the "Material Amendment (Rule 304(a)(2)(i)(A)) (ATS-N/MA)" option.
- If you are submitting an Updating Amendment, select the "Updating Amendment (Rule 304(a)(2)(i)(B)) (ATS-N/UA)" option.
- If you are submitting a Correcting Amendment, select the "Correcting Amendment (Rule 304(a)(2)(i)(C)) (ATS-N/CA)" option.
- If you are submitting an Order Display and Fair Access Amendment, select the "Order Display and Fair Access Amendment (Rule 304(a)(2)(i)(D)) (ATS-N/OFA)" option.

Note: Selecting any amendment will require you to provide the EDGAR accession number for the Form ATS-N filing to be amended. Please see below for more information.

- If you are submitting a Notice of Cessation, select the "Notice of Cessation (Rule 304(a)(3)) (ATS-N-C)" option.

  Note: Selecting this option will require you to provide the date that the NMS Stock ATS will cease to operate in MM/DD/YYYY format on the Filer Information section. This date must be at least ten business days into the future from the filing date.

- If you are submitting a Withdrawal, select the "Withdrawal of Form ATS-N filing (ATS-N-W)" option.

  Note: Selecting this option will require you to provide the accession number for the Form ATS-N filing to be withdrawn. Please see below for more information.

- If you want to continue working on a previously saved ATS-N filing, select the "Continue with Saved Form ATS-N (stored on your computer)" option.

Once you select a form type on the File Form ATS-N screen, click [Next]. You will be directed to the Filer Information screen specific to the selected form type.

Below is a list of things to note when filling out Form ATS-N:

- A separate Form ATS-N must be completed for each NMS Stock ATS operated by the same Broker-Dealer Operator.
- For the free response fields, filers should **not** copy and paste their responses directly from Word or PDF files, since this may introduce invalid characters and thus prevent submission.
- An NMS Stock ATS must respond to each Item, as applicable, and disclose information that is accurate, current, and complete. An NMS Stock ATS must provide all the information required by the form, including the exhibits.
- The topics and examples provided on Form ATS-N are designed to help NMS Stock ATSs consider the scope of the request and information potentially responsive to the form requirements. While the form uses the term "including" to denote topics responsive to an Item and provides examples in many of the requests, these topics and examples are not an exhaustive list of what may be responsive to a Form ATS-N request.
- An initial Form ATS-N must be submitted before any additional Form ATS-N can be filed. If the initial Form ATS-N is under review by Commission staff, then the other filings submitted will be reviewed in parallel with the initial Form ATS-N filing.
- For a Material Amendment (ATS-N/MA):
  - Filers cannot use a Material Amendment to amend an ineffective Form ATS-N filing.
  - Filers cannot submit a Material Amendment to amend another Material Amendment filing that is still under the 30-calendar day Commission review period.

- For Correcting, Updating, and Order Display and Fair Access Amendments (ATS-N/UA, ATS-N/CA, and ATS-N/OFA):
    - When a Material Amendment is under the 30-calendar day Commission review period, filers can only submit an Updating or Correcting Amendment to such Material Amendment.
    - Filers can only edit the Filer Information, Items 24 and 25 within Part III, Part IV, and Attachments (as applicable) in an Order Display and Fair Access Amendment.
    - Filers can only report changes to their Market Participant Identification or MPID with an Updating Amendment or a Correcting Amendment.
- For a Notice of Cessation (ATS-N-C):
    - An NMS Stock ATS must notify the Commission of its cessation of operations at least ten business days prior to the date the NMS Stock ATS will cease to operate as an NMS Stock ATS.
    - Once an NMS Stock ATS ceases operation, then the Broker-Dealer Operator that owns the NMS Stock ATS must file another initial Form ATS-N submission to re-commence operations. This can be done on or after the date of cessation.
    - Only filers that are operating pursuant to Form ATS or an effective initial Form ATS-N can submit a Notice of Cessation.
- There must be an initial Form ATS-N on file before an ATS-N-W can be filed. In order to withdraw a Form ATS-N:
    - Filers must provide the accession number of the filing to be withdrawn.
    - A filer who is not operating under a Form ATS at the time of filing a Form AST-N can withdraw an initial Form ATS-N only if it is within the Commission review period.
    - Filers can withdraw a Material, Correcting, Updating, or Order Display and Fair Access Amendment only if it is within the 30-calendar day Commission review period.
    - Filers cannot withdraw a Notice of Cessation on or after the date of cessation.
    - Filers cannot withdraw an ATS-N-W, or a Form ATS-N filing that has already been withdrawn.
    - Filers cannot withdraw a Form ATS-N filing that has either been deemed ineffective by the Commission or already disseminated.
    - A filer that was operating pursuant to Form ATS at the time of filing an initial Form ATS-N cannot withdraw their initial Form ATS-N.
- The accession number that you provide for the Material Amendment, Correcting Amendment, Updating Amendment, Order Display and Fair Access Amendment, or the Withdrawal filing will determine the information that is pre-populated throughout that

form. The name of the Broker-Dealer Operator is pre-populated based on the entity data stored in the EDGAR database for that CIK/CCC combination.

- When filing a Form ATS-N Amendment, the form will be pre-populated based on that accession number, and you will be able to edit the form to reflect any changes. However, any document attachments (including exhibits) are not pre-populated. You will need to re-attach the documents, as applicable.

8.2.30 Completing Form ATS-N

8.2.30.1 Filer Information

The filer fills out their information on the ATS-N Filer Information screen shown below.

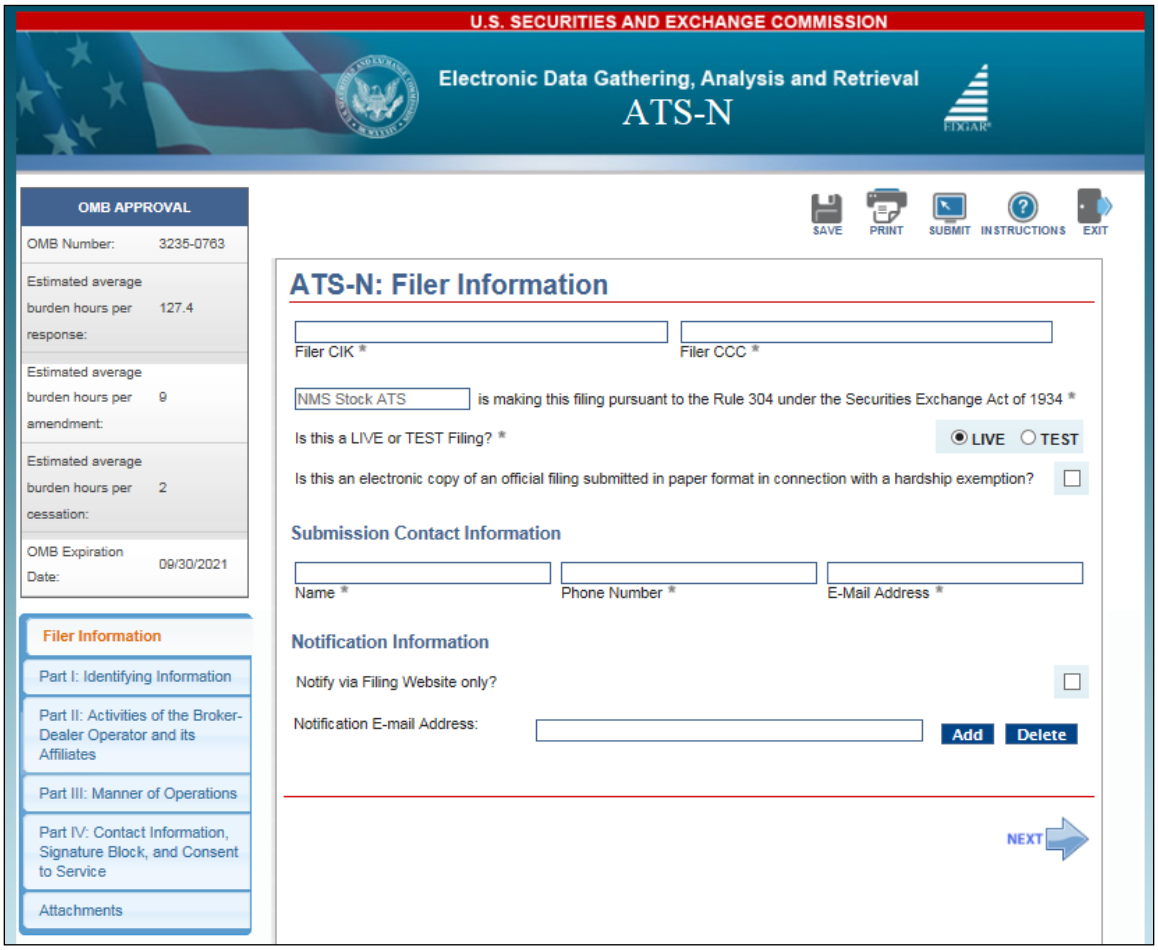


Figure 8-274: Filer Information Screen

Complete the fields that pertain to the ATS-N form type that you are filing:

- **Filer CIK and CCC:** Enter the CIK and CCC of the filer.

  Note: It is necessary to provide a valid Filer CIK and CCC on the Filer Information screen before entering any other data or navigating to other tabs. Based on the CIK/CCC entered, the "Full name of registered broker-dealer of the NMS Stock ATS ("Broker-Dealer Operator") as stated on Form BD" field becomes pre-populated with information maintained in EDGAR.

- **File No:** Provide the SEC-supplied file number that was assigned to the initial Form ATS-N filing. Refer to the email notification of the accepted Form ATS-N filing for the 013- file number. Sample value: 013-00000-1.

  Note: The file number is only required for Form ATS-N Amendment filings. This file number is generated after completing an initial Form ATS-N.

- **{NMS Stock ATS} is making this filing pursuant to the Rule 304 under the Securities Exchange Act of 1934:** Enter the name of the NMS Stock ATS.

  Note: The NMS Stock ATS will be pre-populated on subsequent Form ATS-N submissions, except for Cessations and Withdrawals.

- **Statement about the Form ATS-N Amendment pursuant to Instruction A.7 (g) of this form:** For each Form ATS-N Amendment, indicate the Part and Item number of the Form ATS-N that is the subject of the change, provide a brief summary of the changes, and state whether or not the changes apply to all Subscribers and the Broker-Dealer Operator.

- **Is this a LIVE or TEST Filing?:** Select the radio button to mark the submission as a LIVE or TEST filing. The default selection for this button is "LIVE." Select the "TEST" radio button if you want to submit a test filing; EDGAR will then treat the submission as a test and it will not be disseminated.

- **Is this an electronic copy of an official filing submitted in paper format in connection with a hardship exemption?:** Select the check box only if your submission is confirming an electronic copy of an official filing previously submitted on paper. If selected, the screen displays a field for the standard EDGAR File Number. Enter the SEC-provided file number, with a 013- prefix, in the File Number field.

- **Submission Contact Information:** Enter the contact information (name, phone number, and e-mail address) of the filer.

- **Notify via Filing Website only?:** Select the check box if you want the acceptance or suspension messages to **only** be available on the EDGAR Filing website.

- **Notification E-mail Address:** If you want to notify others about the status of the filing, then enter additional e-mail addresses. After you submit the filing, EDGAR will automatically send notification messages to these email addresses informing them of the filing status, i.e., whether the filing was accepted or suspended.

  To add a Notification E-mail Address:

  1. Enter the e-mail address.
  2. Select the [Save Notification Email] button to save the email address. The record is saved.
  3. If you need to add more email addresses, repeat steps 1 and 2.

Note: If you need to delete an address, click the [Delete] button adjacent to the email address. A dialog box prompts you for confirmation prior to deleting the email address.

Click [Yes] to delete the email address. The Confirmation dialog box closes and the deleted email address is removed from the list box.

8.2.30.2 Part I: Identifying Information

The filer fills out the Part I: Identifying Information screen, as shown below.

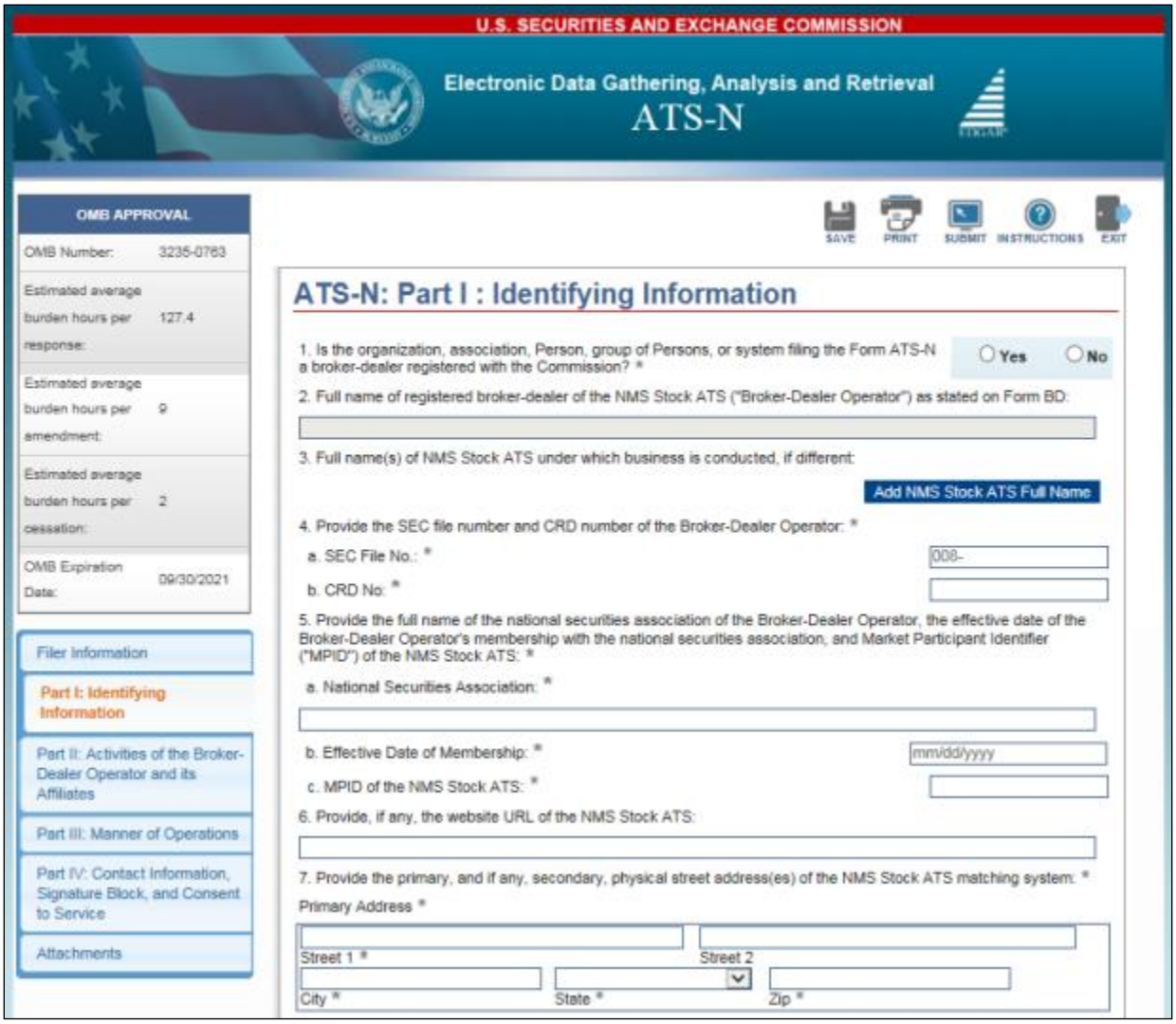


Figure 8-275: Part I: Identifying Information Screen

The following are the data entry conventions for this screen.

- **1. Is the organization, association, Person, group of Persons, or system filing the Form ATS-N a broker-dealer registered with the Commission?:** Select either "Yes" or "No". If you do not answer "Yes" to this question, then you will not be able to proceed with the rest of the form.
- **2. Full name of registered broker-dealer of the NMS Stock ATS ("Broker-Dealer Operator") as stated on Form BD:** Pre-populated and non-editable based on the Filer CIK and CCC.

- **3. Full name(s) of NMS Stock ATS under which business is conducted, if different:** Provide the name(s) under which the NMS Stock ATS conducts business. You have the option to provide up to ten different names.
- **4. Provide the SEC file number and CRD number of the Broker-Dealer Operator:** Provide the a) EDGAR standard file number with a 008- prefix in the SEC File No. text box, and the b) CRD number in the CRD No. text box.
- **5. Provide the full name of the national securities association of the Broker-Dealer Operator, the effective date of the Broker-Dealer Operator's membership with the national securities association, and Market Participant Identifier ("MPID") of the NMS Stock ATS:**
    - **a. National Securities Association:** Provide the full name of the national securities association for the Broker-Dealer Operator.
    - **b. Effective Date of Membership:** Provide the effective date of the Broker-Dealer Operator's membership (in MM/DD/YYYY format) with the national securities association. A future date is not allowed.
    - **c. MPID of the NMS Stock ATS:** Provide the MPID (four letters) of the NMS Stock ATS.
- **6. Provide, if any, the website URL of the NMS Stock ATS:** Enter the URL of the NMS Stock ATS.
- **7. Provide the primary, and if any, secondary, physical street address(es) of the NMS Stock ATS matching system:** Provide the primary street address, city, state, country, and zip code of the NMS Stock ATS matching system, along with the secondary address if applicable.

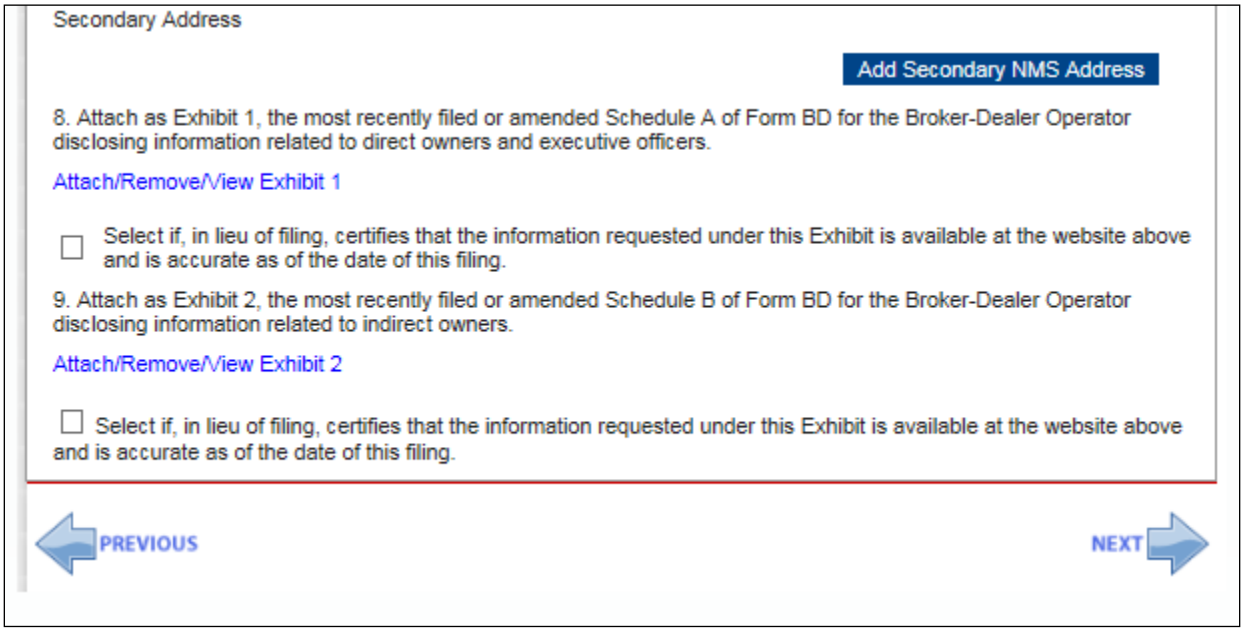


Figure 8-276: Part I: Identifying Information Screen Continued

- **8. Attach as Exhibit 1, the most recently filed or amended Schedule A of Form BD for the Broker-Dealer Operator disclosing information related to direct owners and executive officers.** Provide a copy of the most recently filed or amended Schedule A of Form BD for the Broker-Dealer Operator disclosing information related to direct owners and executive officers. This question provides a link that directs the filer to the Attachments tab where you can attach, remove, and view documents. For more information on document attachments, see Section 8.2.28.6, "Attachments". In lieu of filing Exhibit 1, you may select the corresponding check box to certify that the information requested under this Exhibit is available at the website URL provided in Part I, Item 6 and is accurate as of the date of the filing.
- **9. Attach as Exhibit 2, the most recently filed or amended Schedule B of Form BD for the Broker-Dealer Operator disclosing information related to indirect owners.** Provide a copy of the most recently filed or amended Schedule B of Form BD for the Broker-Dealer Operator disclosing information related to indirect owners. This question provides a link that directs the filer to the Attachments tab where you can attach, remove, and view documents. For more information on document attachments, see Section 8.2.28.6, "Attachments". In lieu of filing Exhibit 2, you may select the corresponding check box to certify that the information requested under this Exhibit is available at the website URL provided in Part I, Item 6 and is accurate as of the date of the filing.
- **10. For filings made pursuant to Rule 304(a)(2)(i)(A) through (D) (i.e., Form ATS-N Amendments), attach as Exhibit 3 a document marked to indicate changes to "yes" or "no" answers or additions to or deletions from any Item in Part I, II, and Part III, as applicable. Do not include in Exhibit 3 Items that are not changing.** When filing a Form ATS-N Amendment, provide a redline of the changes (including changes to "yes" or "no" questions, and additions or deletions) for any Item in Part I, Part II, and Part III, as applicable. This question provides a link that directs the filer to the Attachments tab where you can attach, remove, and view documents. For more information on document attachments, see Section 8.2.28.6, "Attachments".

Note: This mandatory attachment is only applicable to Amendments.

8.2.30.3 Part II: Activities of the Broker-Dealer Operator and its Affiliates

The filer fills out the Part II: Activities of the Broker-Dealer Operator and its Affiliates screen, as shown below.

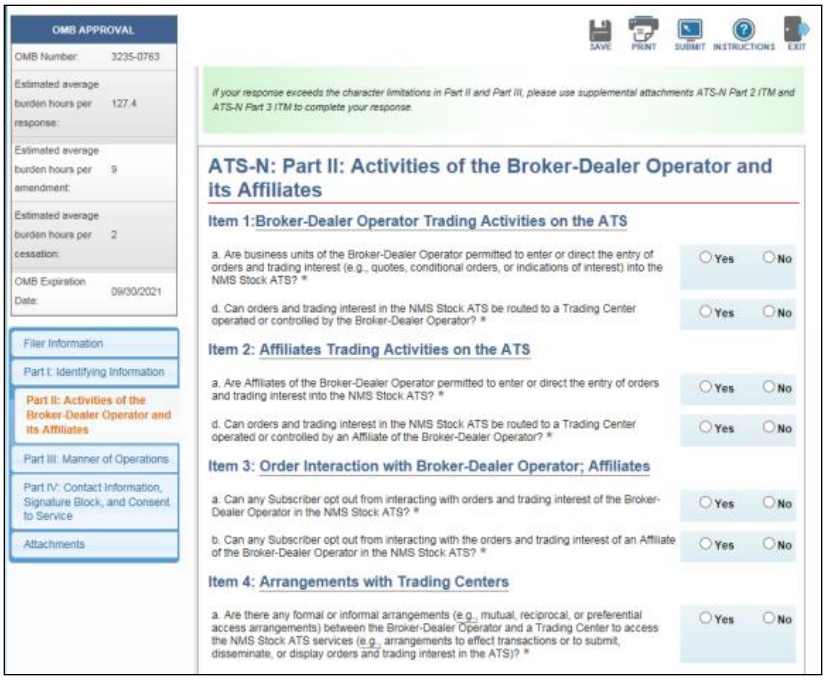


Figure 8-277: Part II: Activities of the Broker-Dealer Operator and its Affiliates Screen

The following are the data entry conventions for Item 1: Broker-Dealer Operator Trading Activities on the ATS:

- **a. Are business units of the Broker-Dealer Operator permitted to enter or direct the entry of orders and trading interest (*e.g.*, quotes, conditional orders, or indications of interest) into the NMS Stock ATS?** Select either "Yes" or "No". If "Yes", name and describe each type of business unit of the Broker-Dealer Operator that enters or directs the entry of orders and trading interest into the ATS (*e.g.*, NMS Stock ATS, type of trading desks, market maker, sales or client desk) and, for each business unit, provide the applicable MPID and list the capacity of its orders and trading interest (*e.g.*, principal, agency, riskless principal).

  If the answer is "Yes" to Part II, Item 1(a), answer the following:

  - **b. If yes to Item 1(a), are the services that the NMS Stock ATS offers and provides to the business units required to be identified in Item 1(a) the same for all Subscribers?** Select either "Yes" or "No". If "No", explain any differences in response to the applicable Item number in Part III of this form, as required, and list the applicable Item number here. If there are differences that are not applicable to Part III, explain those differences here.
  - **c. Are there any formal or informal arrangements with any of the business units required to be identified in Item 1(a) to provide orders or trading interest to the NMS Stock ATS (*e.g.*, undertaking to buy or sell continuously, or to meet specified thresholds of trading or quoting activity)?** Select either "Yes" or "No". If "Yes", identify the business unit and respond to the request in Part III, Item 12 of this form.

- **d. Can orders and trading interest in the NMS Stock ATS be routed to a Trading Center operated or controlled by the Broker-Dealer Operator?** Select either "Yes" or "No". If "Yes", respond to request in Part III, Item 16 of this form.

The following are the data entry conventions for Item 2: Affiliate Trading Activities on the ATS:

- **a. Are Affiliates of the Broker-Dealer Operator permitted to enter or direct the entry of orders and trading interest into the NMS Stock ATS?** Select either "Yes" or "No". If "Yes", name and describe each type of Affiliate that enters or directs the entry of orders and trading interest into the ATS (*e.g.*, broker-dealer, NMS Stock ATS, investment company, hedge fund, market maker, principal trading firm), and, for each Affiliate, provide the applicable MPID and list the capacity of its orders and trading interest (*e.g.*, principal, agency, riskless principal).

If the answer is "Yes" to Part II, Item 2(a), answer the following:

  - **b. If yes, to Item 2(a), are the services that the NMS Stock ATS offers and provides to the Affiliates required to be identified in Item 2(a) the same for all Subscribers?** Select either "Yes" or "No". If "No", explain any differences in response to the applicable Item number in Part III of this form, as required, and list the applicable Item number here. If there are differences that are not applicable to Part III, explain those differences.

- **c. Are there any formal or informal arrangements with any of the business units required to be identified in Item 2(a) to provide orders or trading interest to the NMS Stock ATS (*e.g.*, undertaking to buy or sell continuously, or to meet specified thresholds of trading or quoting activity)?** Select either "Yes" or "No". If "Yes", identify the Affiliate and respond to the request in Part III, Item 12 of this form.

- **d. Can orders and trading interest in the NMS Stock ATS be routed to a Trading Center operated or controlled by an Affiliate of the Broker-Dealer Operator?** Select either "Yes" or "No". If "Yes", respond to the request in Part III, Item 16 of this form.

The following are the data entry conventions for Item 3: Order Interaction with Broker-Dealer Operator; Affiliates:

- **a. Can any Subscriber opt out from interacting with the orders and trading interest of the Broker-Dealer Operator in the NMS Stock ATS?** Select either "Yes" or "No". If "Yes", explain the opt-out process.

- **b. Can any Subscriber opt out from interacting with the orders and trading interest of an Affiliate of the Broker-Dealer Operator in the NMS Stock ATS?** Select either "Yes" or "No". If "Yes", explain the opt-out process.

If the answer is "Yes" to Part II, Items 3(a) or 3(b), answer the following:

  - **c. If yes to Item 3(a) or 3(b), are the terms and conditions of the opt-out processes required to be identified in Item 3(a), 3(b), or both, the same for all Subscribers?** Select either "Yes" or "No". If "No", identify and explain any differences.

The following are the data entry conventions for Item 4: Arrangements with Trading Centers:

- **a. Are there any formal or informal arrangements (*e.g.*, mutual, reciprocal, or preferential access arrangements) between the Broker-Dealer Operator and a Trading Center to access the NMS Stock ATS services (*e.g.*, arrangements to effect transactions or to submit, disseminate, or display orders and trading interest in the ATS)?** Select either "Yes" or "No". If "Yes", identify the Trading Center and the ATS services and provide a summary of the terms and conditions of the arrangement.

If the answer is "Yes" to Part II, Item 4(a), answer the following:

  - **b. If yes to Item 4(a), are there any formal or informal arrangements between an Affiliate of the Broker-Dealer Operator and a Trading Center to access the NMS Stock ATS services?** Select either "Yes" or "No". If "Yes", identify the Trading Center and ATS services and provide a summary of the terms and conditions of the arrangement.

The following are the data entry conventions for Item 5: Other Products and Services:

- **a. Does the Broker-Dealer Operator offer Subscribers any products or services for the purpose of effecting transactions or submitting, disseminating, or displaying orders and trading interest in the NMS Stock ATS (*e.g.*, algorithmic trading products that send orders to the ATS, order management or order execution systems, data feeds regarding orders and trading interest in, or executions occurring on, the ATS)?** Select either "Yes" or "No". If "Yes", identify the products or services offered, provide a summary of the terms and conditions for use, and list here the applicable Item number in Part III of this form where the use of the product or service is explained. If there is no applicable Item in Part III, explain the use of the product or service with the ATS here.

If the answer is "Yes" to Part II, Item 5(a), answer the following:

  - **b. If yes to Item 5(a), are the terms and conditions of the services or products required to be identified in Item 5(a) the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

- **c. Does any Affiliate of the Broker-Dealer Operator offer Subscribers, the Broker-Dealer Operator, or both, any products or services for the purpose of effecting transactions or submitting, disseminating, or displaying orders or trading interest in the NMS Stock ATS?** Select either "Yes" or "No". If "Yes", identify the products or services offered, provide a summary of the terms and conditions for use, and list here the applicable Item number in Part III of this form where the use of the product or service is explained. If there is no applicable item in Part III, explain the use of the product or service with the ATS here.

If the answer is "Yes" to Part II, Item 5(c), answer the following:

  - **d. If yes to Item 5(c), are the terms and conditions of the services or products required to be identified in Item 5(c) the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

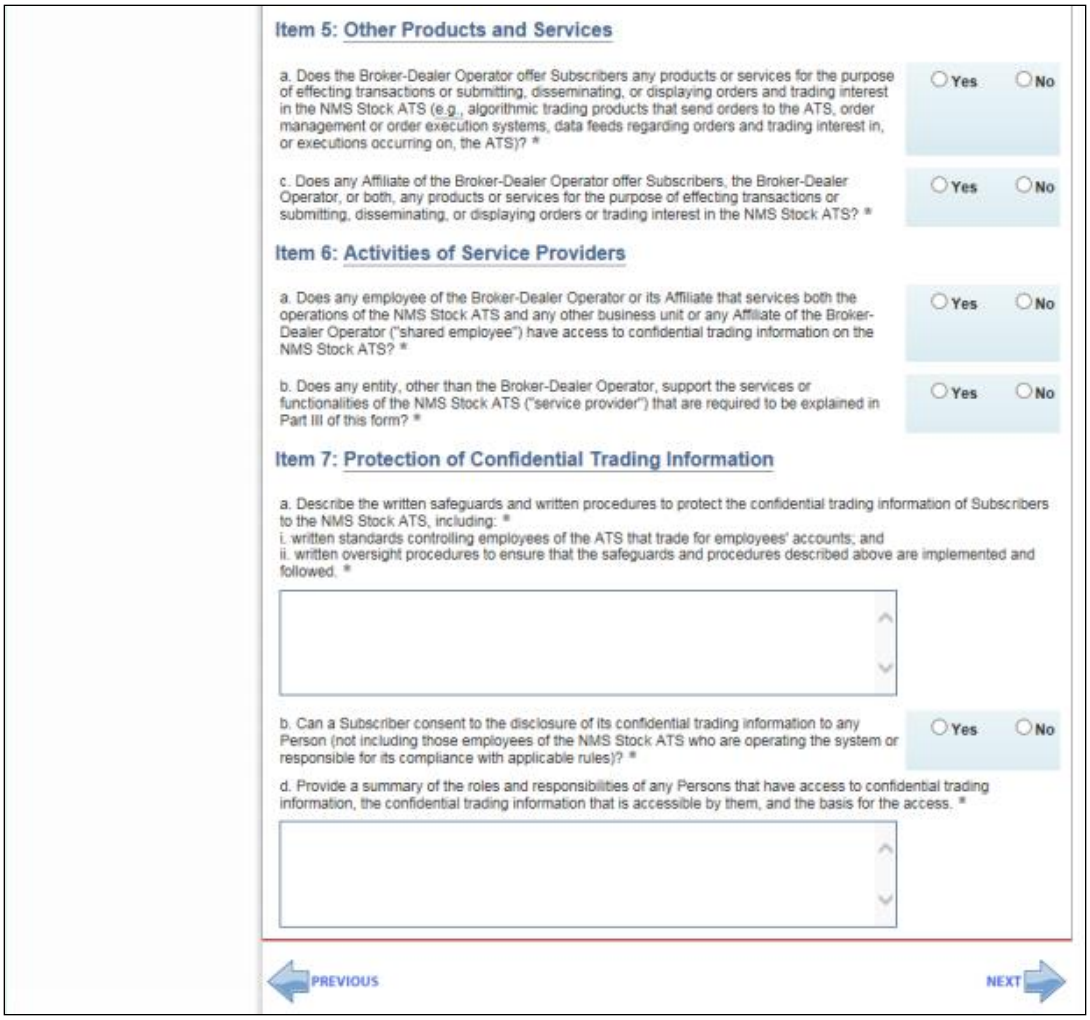


Figure 8-278: Part II: Activities of the Broker-Dealer Operator and its Affiliates Screen Continued

The following are the data entry conventions for Item 6: Activities of Service Providers:

- **a. Does any employee of the Broker-Dealer Operator or its Affiliate that services both the operations of the NMS Stock ATS and any other business unit or any Affiliate of the Broker-Dealer Operator ("shared employee") have access to confidential trading information on the NMS Stock ATS?** Select either "Yes" or "No". If "Yes", identify the business unit, Affiliate, or both that the shared employee services, and provide a summary of the role and responsibilities of the shared employee at the ATS and the business unit, Affiliate, or both that the shared employee services.
- **b. Does any entity, other than the Broker-Dealer Operator, support the services or functionalities of the NMS Stock ATS ("service provider") that are required to be explained in Part III of this form?** Select either "Yes" or "No". If "Yes", both identify the service provider and provide a summary of the role and responsibilities of the service provider in response to the applicable Item number in Part III of this form, as required. List the applicable Item number here. If there are services or functionalities that are not applicable to Part III, identify the service provider, the services and functionalities, and also provide a summary of the role and responsibilities of the service provider here.

If the answer is "Yes" to Part II, Item 6(b), answer the following:

- **c. If yes to Item 6(b), does the service provider, or any of its Affiliates, use the NMS Stock ATS services?** Select either "Yes" or "No". If "Yes", identify the service provider, or the Affiliate as applicable, and the ATS services that the service provider or its Affiliates use.

If the answer is "Yes" to Part II, Item 6(c), answer the following:

- **d. If yes to Item 6(c), are the services that the NMS Stock ATS offers and provides to the entity required to be identified in Item 6(c) the same for all Subscribers?** Select either "Yes" or "No". If "No", identify and explain any differences.

The following are the data entry conventions for Item 7: Protection of Confidential Trading Information:

- **a. Describe the written safeguards and written procedures to protect the confidential trading information of Subscribers to the NMS Stock ATS, including:**
  - i. written standards controlling employees of the ATS that trade for employees' accounts; and
  - ii. written oversight procedures to ensure that the safeguards and procedures described above are implemented and followed.
- **b. Can a Subscriber consent to the disclosure of its confidential trading information to any Person (not including those employees of the NMS Stock ATS who are operating the system or responsible for its compliance with applicable rules)?** Select either "Yes" or "No". If "Yes", explain how and under what conditions.

If the answer is "Yes" to Part II, Item 7(b), answer the following:

- **c. If yes to Item 7(b), can a Subscriber withdraw consent to the disclosure of its confidential trading information to any Person (not including those employees of the NMS Stock ATS who are operating the system or responsible for its compliance with applicable rules)?** Select either "Yes" or "No". If "Yes", explain how and under what conditions.
- **d. Provide a summary of the roles and responsibilities of any Persons that have access to confidential trading information, the confidential trading information that is accessible by them, and the basis for the access.**

8.2.30.4 Part III: Manner of Operations

The filer fills out the Part III: Manner of Operations screen, as shown below.

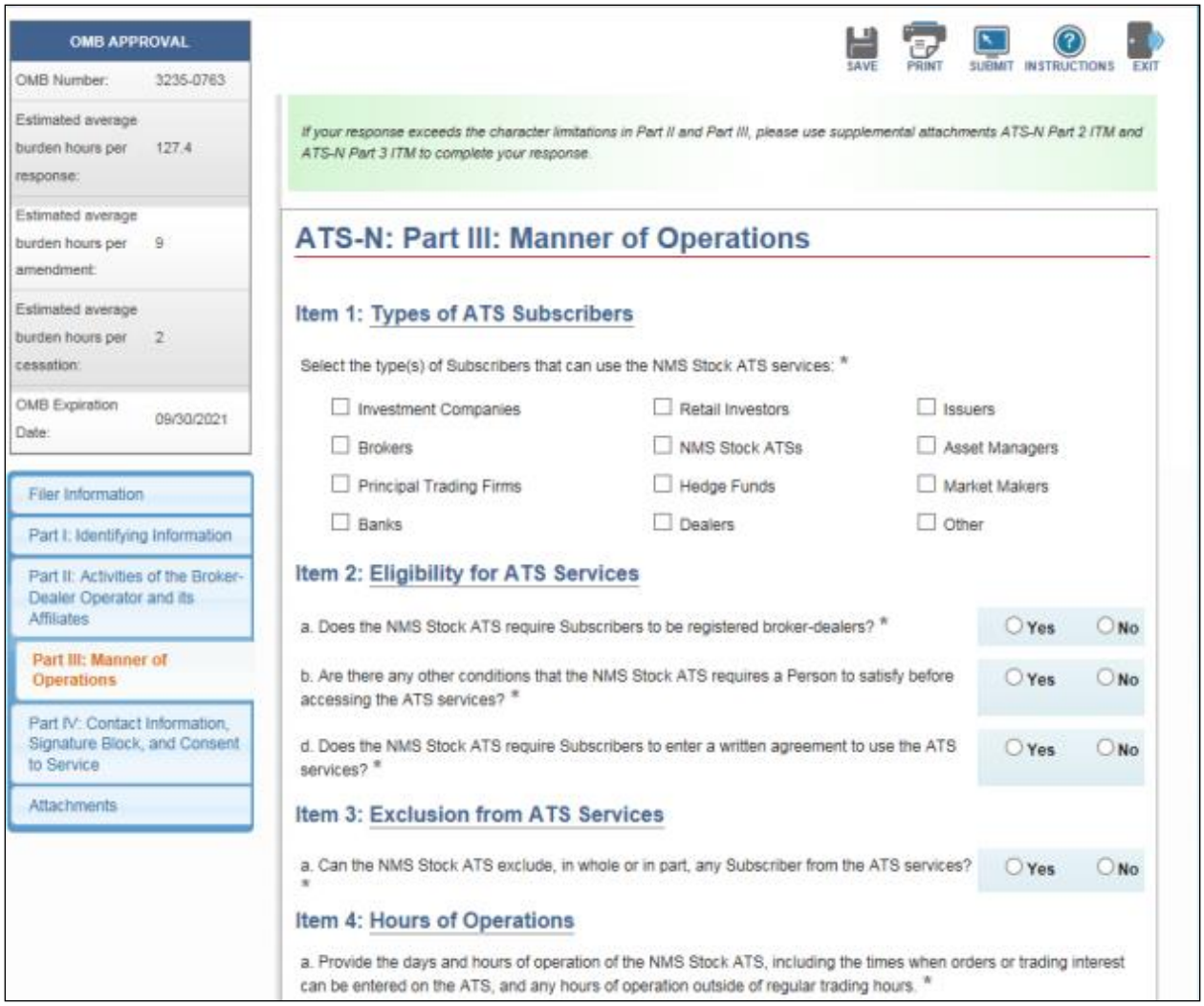


Figure 8-279: Part III: Manner of Operations

The following are the data entry conventions for Item 1: Types of ATS Subscribers:

- **Select the type(s) of Subscribers that can use the NMS Stock ATS services:** Check all the boxes that apply from the list. At least one type of Subscriber must be selected. If "Other" is selected, identify the type(s) of Subscriber.

The following are the data entry conventions for Item 2: Eligibility for ATS Services:

- **a. Does the NMS Stock ATS require Subscribers to be registered broker-dealers?** Select either "Yes" or "No".
- **b. Are there any other conditions that the NMS Stock ATS requires a Person to satisfy before accessing the ATS services?** Select either "Yes" or "No". If "Yes", list and provide a summary of the conditions.

If the answer is "Yes" to Part III, Item 2(b), answer the following:

- **c. If yes to Item 2(b), are the conditions required to be identified in Item 2(c) the same for all Persons?** Select either "Yes" or "No". If "No", identify and describe any differences.

- **d. Does the NMS Stock ATS require Subscribers to enter a written agreement to use the ATS services?** Select either "Yes" or "No".

The following are the data entry conventions for Item 3: Exclusion from ATS Services:

- **a. Can the NMS Stock ATS exclude, in whole or in part, any Subscriber from the ATS services?** Select either "Yes" or "No". If "Yes", list and provide a summary of the conditions for excluding, in whole or in part, a Subscriber from the ATS services.

If the answer is "Yes" to Part III, Item 3(a), answer the following:

- **b. If yes to Item 3(a), are the conditions required to be identified in Item 3(a) the same for all Subscribers?** Select either "Yes" or "No". If "No", identify and explain any differences.

The following are the data entry conventions for Item 4: Hours of Operations:

- **a. Provide the days and hours of operation of the NMS Stock ATS, including the times when orders or trading interest can be entered on the ATS, and any hours of operation outside of regular trading hours.** Provide the information in a free-form text box.

- **b. Are the hours of operations the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

The following are the data entry conventions for Item 5: Means of Entry:

- **a. Does the NMS Stock ATS permit orders and trading interest to be entered directly into the ATS? (e.g., via Financial Information eXchange ("FIX") protocol, Binary)?** Select either "Yes" or "No". If "Yes", explain the protocol that can be used to directly enter orders and trading interest into the ATS.

If the answer is "Yes" to Part III, Item 5(a), answer the following:

- **b. If yes to Item 5(a), are the protocols required to be identified in Item 5(a) the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

- **c. Are there any other means for entering orders and trading interest into the NMS Stock ATS (e.g., smart order router, algorithm, order management system, sales desk)?** Select either "Yes" or "No". If "Yes", identify and explain the other means for entering orders and trading interest, indicate whether the means are provided through the Broker-Dealer Operator, either by itself or through a third-party contracting with the Broker-Dealer Operator, or through an Affiliate of the Broker-Dealer Operator, and list and provide a summary of the terms and conditions for entering orders or trading interest into the ATS through these means.

If the answer is "Yes" to Part III, Item 5(c), answer the following:

- **d. If yes to Item 5(c), are the terms and conditions required to be identified in Item 5(c) the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

The following are the data entry conventions for Item 6: Connectivity and Co-location:

- **a. Does the NMS Stock ATS offer co-location and related services (*e.g.*, cabinets and equipment, cross-connects)?** Select either "Yes" or "No". If "Yes", provide a summary of the terms and conditions for co-location and related services, including the speed and connection (*e.g.,* fiber, copper) options offered.

If the answer is "Yes" to Part III, Item 6(a), answer the following:

- **b. If yes to Item (6)(a), are the terms and conditions required to be identified in Item 6(a) the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

- **c. Does the NMS Stock ATS offer any other means besides co-location and related services required to be explained in this Item 6(a) to increase the speed of communication with the ATS?** Select either "Yes" or "No". If "Yes", explain the means to increase the speed of communication with the ATS and provide a summary of the terms and conditions for its use.

If the answer is "Yes" to Part III, Item 6(c), answer the following:

- **d. If yes to Item 6(c), are the terms and conditions required to be identified in Item 6(c) the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

- **e. Does the NMS Stock ATS offer any means to reduce the speed of communication with the ATS (e.g., speed bumps)?** Select either "Yes" or "No". If "Yes", explain the methods to reduce the speed of communication with the ATS and provide a summary of the terms and conditions for its use.

If the answer is "Yes" to Part III, Item 6(e), answer the following:

- **f. If yes to Item 6(e), are the terms and conditions required to be identified in Item 6(e) the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

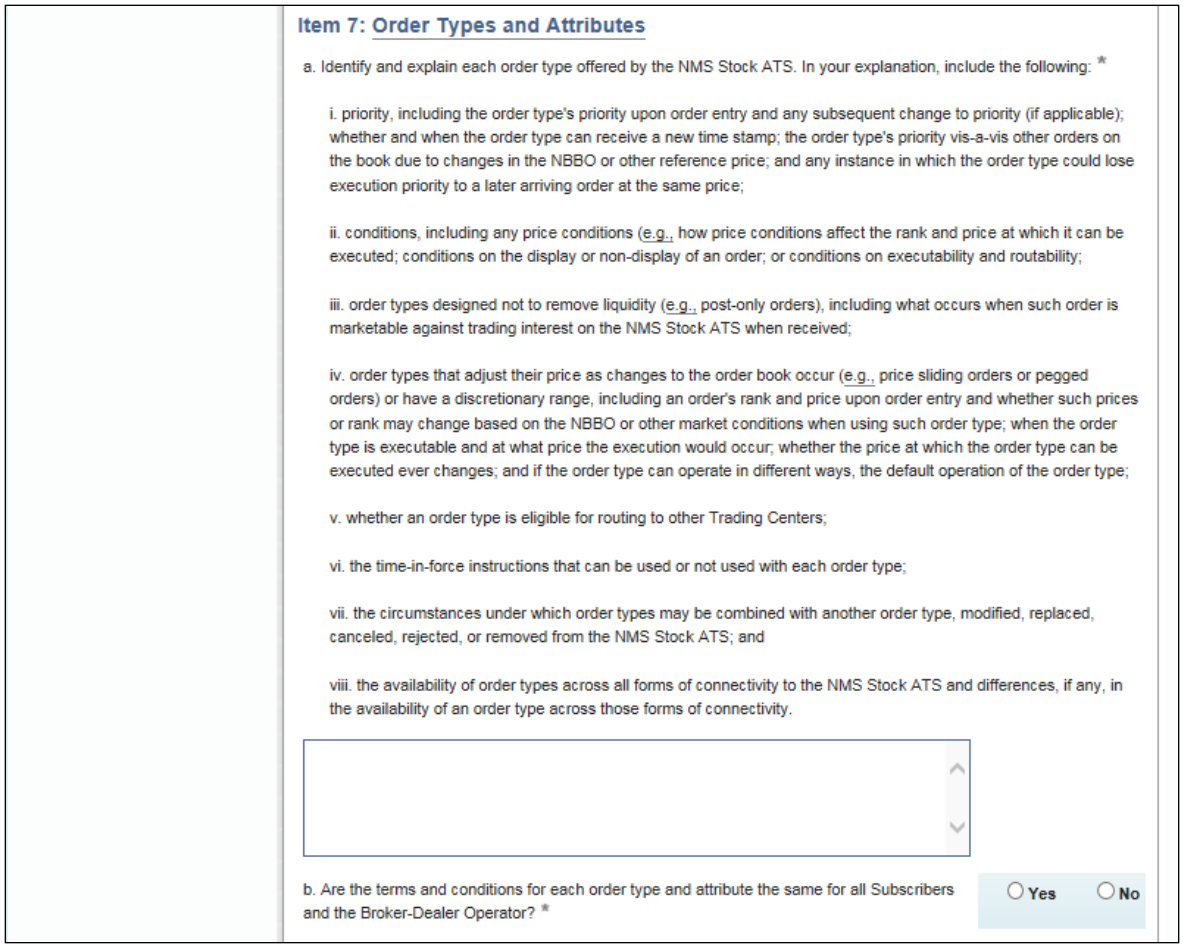


Figure 8-280: Part III: Manner of Operations Continued

The following are the data entry conventions for Item 7: Order Types and Attributes:

- **a. Identify and explain each order type offered by the NMS Stock ATS. In your explanation, include the following:**

  i. priority, including the order type's priority upon order entry and any subsequent change to priority (if applicable); whether and when the order type can receive a new time stamp; the order type's priority vis-à-vis other orders on the book due to changes in the NBBO or other reference price; and any instance in which the order type could lose execution priority to a later arriving order at the same price;

  ii. conditions, including any price conditions (e.g., how price conditions affect the rank and price at which it can be executed; conditions on the display or non-display of an order; or conditions on executability and routability);

  iii. order types designed not to remove liquidity (e.g., post-only orders), including what occurs when such order is marketable against trading interest on the NMS Stock ATS when received;

  iv. order types that adjust their price as changes to the order book occur (*e.g.*, price sliding orders or pegged orders) or have a discretionary range, including an order's rank and price upon order entry and whether such prices or rank may

change based on the NBBO or other market conditions when using such order type; when the order type is executable and at what price the execution would occur; whether the price at which the order type can be executed ever changes; and if the order type can operate in different ways, the default operation of the order type;

v. whether an order type is eligible for routing to other Trading Centers;

vi. the time-in-force instructions that can be used or not used with each order type;

vii. the circumstances under which order types may be combined with another order type, modified, replaced, canceled, rejected, or removed from the NMS Stock ATS; and

viii. the availability of order types across all forms of connectivity to the NMS Stock ATS and differences, if any, in the availability of an order type across those forms of connectivity.

- **b. Are the terms and conditions for each order type and attribute the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

The following are the data entry conventions for Item 8: Order Sizes:

- **a. Does the NMS Stock ATS require minimum or maximum sizes for orders or trading interest?** Select either "Yes" or "No". If "Yes", specify any minimum or maximum order or trading interest size requirements and any related handling procedures.

If the answer is "Yes" to Part III, Item 8(a), answer the following:

  - **b. If yes to Item 8(a), are the requirements and procedures required to be identified in Item 8(a) the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

- **c. Does the NMS Stock ATS accept or execute odd-lot orders?** Select either "Yes" or "No". If "Yes", specify any odd-lot order requirements and related handling procedures (e.g., odd-lot treated the same as round lot).

If the answer is "Yes" to Part III, Item 8(c), answer the following:

  - **d. If yes to Item 8(c), are the requirements and procedures required to be identified in Item 8(c) the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

- **e. Does the NMS Stock ATS accept or execute mixed-lot orders?** Select either "Yes" or "No". If "Yes", specify any mixed-lot order requirements and related handling procedures (e.g., mixed-lot treated the same as round lot).

If the answer is "Yes" to Part III, Item 8(e), answer the following:

- **f. If yes, to Item 8(e), are the requirements and procedures required to be identified in 8(e) the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

The following are the data entry conventions for Item 9: Conditional Orders and Indications of Interests:

- **a. Does the NMS Stock ATS send or receive any messages indicating trading interest (*e.g.*, IOIs, actionable IOIs, or conditional orders)?** Select either "Yes" or "No". If "Yes", identify and explain the use of the messages, including information contained in messages (e.g., price or size minimums), how the message is transmitted (e.g., order management system, smart order router, FIX), when the message is transmitted (e.g., automatically by the ATS, or upon the sender's request), the type of Persons that receive the message (e.g., Subscribers, Trading Centers), responses to conditional orders or IOIs (e.g., submission to firm-up conditional orders), and the conditions under which the message might result in an execution in the ATS (e.g., response time parameters, interaction, and matching).

If the answer is "Yes" to Part III, Item 9(a), answer the following:

- **b. If yes to Item 9(a), are the terms and conditions governing conditional orders and indications of interest the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

The following are the data entry conventions for Item 10: Opening and Reopening:

- **a. Explain how the NMS Stock ATS opens or re-opens for trading, including when and how orders and trading interest are priced, prioritized, matched, and executed, and identify any order types allowed prior to the start of regular trading hours or following a stoppage of trading in a security during regular trading hours.** Provide the information in a free-form text box.
- **b. Are the processes and procedures governing opening and re-opening the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.
- **c. Explain how unexecuted orders and trading interest are handled at the time the NMS Stock ATS begins regular trading at the start of regular trading hours or following a stoppage of trading in a security during regular trading hours.** Provide the information in a free-form text box.
- **d. Are the processes or procedures governing unexecuted orders and trading at the time the NMS Stock ATS begins regular trading at the start of regular trading hours, or following a stoppage of trading in a security during regular trading hours, the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.
- **e. Are there any differences between pre-opening executions, executions following a stoppage of trading in a security during regular trading hours, and/or executions**

during regular trading hours? Select either "Yes" or "No". If "Yes", identify and explain any differences.

The following are the data entry conventions for Item 11: Trading Services, Facilities and Rules:

- **a. Provide a summary of the structure of the NMS Stock ATS marketplace (e.g., crossing system, auction market, limit order matching book) and explain the means and facilities for bringing together the orders of multiple buyers and sellers on the NMS Stock ATS.** Provide the information in a free-form text box.
- **b. Are the means and facilities required to be identified in Item 11(a) the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.
- **c. Explain the established, non-discretionary rules and procedures of the NMS Stock ATS, including order interaction rules for the priority, pricing methodologies, allocation, matching, and execution of orders and trading interest, and other procedures governing trading, such as price improvement functionality, price protection mechanisms, short sales, locked-crossed markets, the handling of execution errors, and the time-stamping of orders and executions.** Provide the information in a free-form text box.
- **d. Are the established, non-discretionary rules and procedures required to be identified in Item 11(c) the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

The following are the data entry conventions for Item 12: Liquidity Providers:

- **Are there any formal or informal arrangements with any Subscriber or the Broker-Dealer Operator to provide orders or trading interest to the NMS Stock ATS (e.g., undertaking to buy or sell continuously, or to meet specified thresholds of trading or quoting activity)?** Select either "Yes" or "No". If "Yes", describe the arrangement, including the terms and conditions.

The following are the data entry conventions for Item 13: Segmentation; Notice:

- **a. Are orders and trading interest in the NMS Stock ATS segmented into categories, classifications, tiers, or levels (e.g., segmented by type of participant, order size, duration, source, or nature of trading activity)?** Select either "Yes" or "No". If "Yes", explain the segmentation procedures, including (i) a description for how orders and trading interest are segmented; (ii) identify and describe any categories, classification, tiers, or levels and the types of orders and trading interest that are included in each; (iii) provide a summary of the parameters for each segmented category and length of time each segmented category is in effect, (iv) any procedures for overriding a determination of segmented category; and (v) how segmentation can affect order interaction.

If the answer is "Yes" to Part III, Item 13(a), answer the following:

- **b. If yes to Item 13(a), is the segmentation of orders and trading interest the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

- **c. Does the NMS Stock ATS identify orders or trading interest entered by a customer of a broker-dealer on the NMS Stock ATS as a customer order?** Select either "Yes" or "No".

If the answer is "Yes" to Part III, Item 13(a), answer the following:

- **d. If yes to Item 13(a), does the NMS Stock ATS disclose to any Person the designated segmented category, classification, tier, or level of orders and trading interest?** Select either "Yes" or "No". If "Yes", provide a summary of the content of the disclosure, when and how the disclosure is communicated, who receives it, and whether and how such designation can be contested.

If the answer is "Yes" to Part III, Item 13(d), answer the following:

- **e. If yes to Item 13(d), are the disclosures required to be identified in 13(d) the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

The following are the data entry conventions for Item 14: Counter-Party Selection:

- **a. Can orders or trading interest be designated to interact or not interact with certain orders or trading interest in the NMS Stock ATS (e.g., designated to execute against a specific Subscriber's orders or trading interest or prevent a Subscriber's order from executing against itself)?** Select either "Yes" or "No". If "Yes", explain the counter-party selection procedures, including how counter-parties can be selected, and whether the designations affect the interaction and priority of trading interest in the ATS.

If the answer is "Yes" to Part III, Item 14(a), answer the following:

- **b. If yes to Item 14(a), are the procedures for counter-party selection required to be identified in Item 14(a) the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

The following are the data entry conventions for Item 15: Display:

- **a. Does the NMS Stock ATS operate as an Electronic Communication Network as defined in Rule 600(a)(23) of Regulation NMS?** Select either "Yes" or "No".

- **b. Are Subscriber orders and trading interest bound for or resting in the NMS Stock ATS displayed or made known to any Person (not including those employees of the NMS Stock ATS who are operating the system)?** Select either "Yes" or "No". If "Yes", explain the display procedures, including how and when Subscriber orders and trading interest are displayed, how long orders and trading interest are displayed, what information about orders and trading interest is displayed, and the functionality of the Broker-Dealer Operator and types of market participants that receive the displayed information.

If the answer is "Yes" to Part III, Item 15(b), answer the following:

- **c. If yes to Item 15(b), are the display procedures required to be identified in 15(b) the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

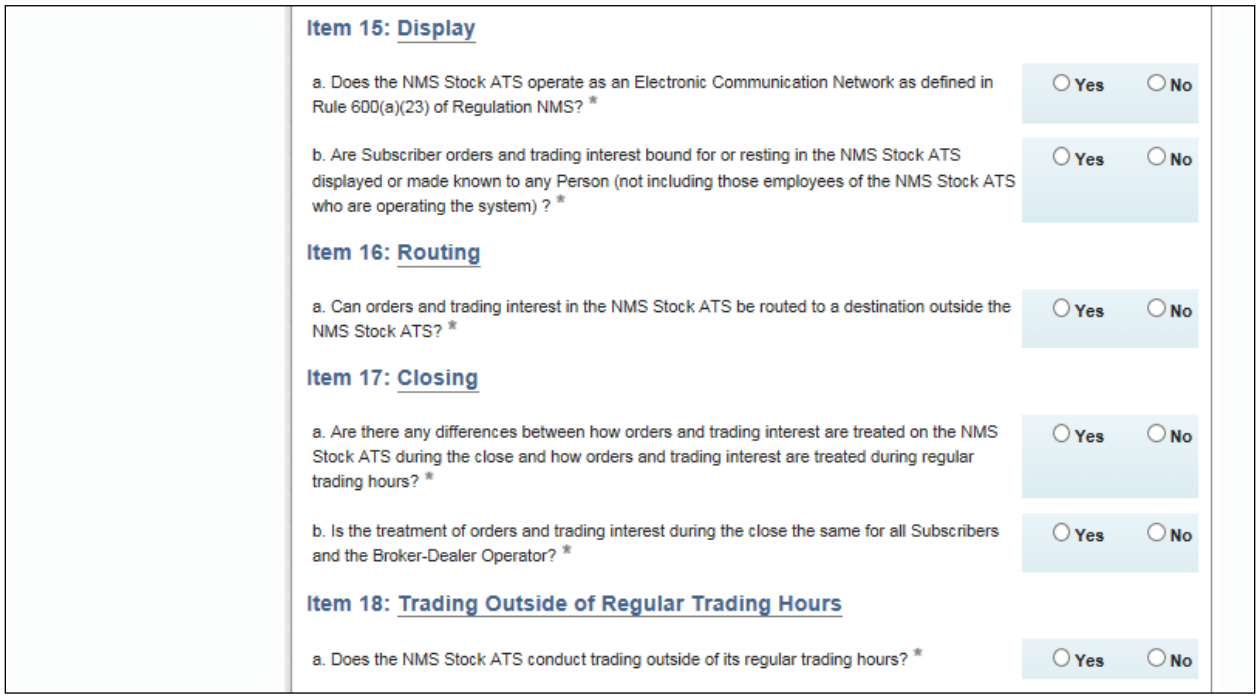


Figure 8-281: Part III: Manner of Operations Continued

The following are the data entry conventions for Item 16: Routing:

- **a. Can orders and trading interest in the NMS Stock ATS be routed to a destination outside the NMS Stock ATS?** Select either "Yes" or "No".

If the answer is "Yes" to Part III, Item 16(a), answer the following:

- **b. If yes to Item 16(a), must affirmative instructions from a Subscriber be obtained before its orders or trading interest can be routed from the NMS Stock ATS?** Select either "Yes" or "No". If "Yes", describe the affirmative instruction and explain how the affirmative instruction is obtained within the text box that displays. If no, explain in the text box when orders in the NMS Stock ATS can be routed from the ATS (e.g., at the discretion of the Broker-Dealer Operator).

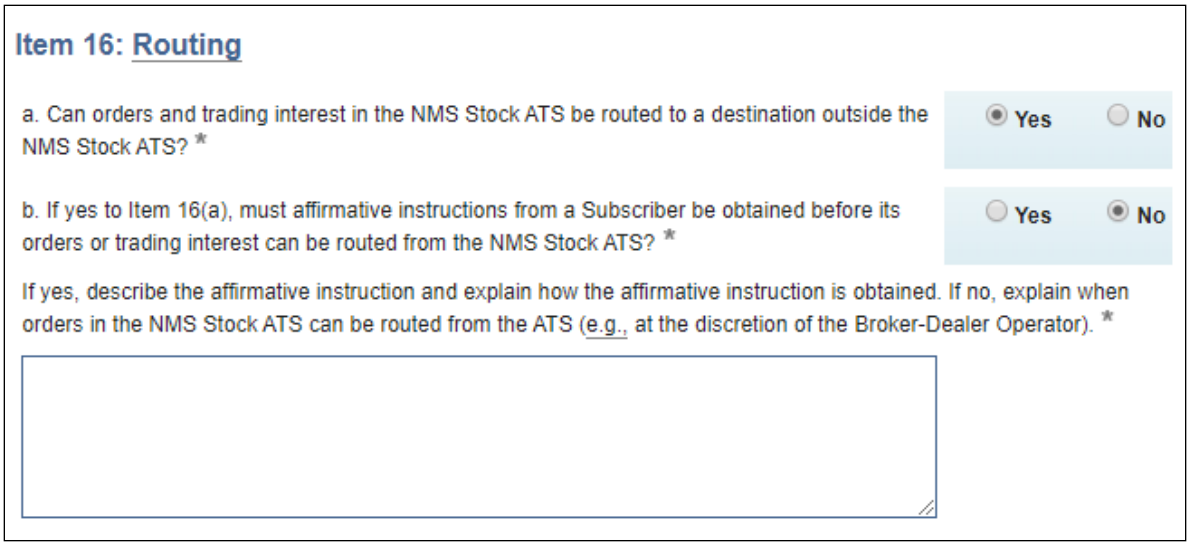


Figure 8-282: Part III: Item 16 Routing

The following are the data entry conventions for Item 17: Closing:

- **a. Are there any differences between how orders and trading interest are treated on the NMS Stock ATS during the close and how orders and trading interest are treated during regular trading hours?** Select either "Yes" or "No". If "Yes", identify and explain the differences as compared to the information provided in the relevant Part III Items of this form.
- **b. Is the treatment of orders and trading interest during the close the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

The following are the data entry conventions for Item 18: Trading Outside of Regular Trading Hours:

- **a. Does the NMS Stock ATS conduct trading outside of its regular trading hours?** Select either "Yes" or "No".

If the answer is "Yes" to Part III, Item 18(a), answer the following:

  - **b. If yes to Item 18(a), are there any differences between trading outside of regular trading hours and trading during regular trading hours in the NMS Stock ATS?** Select either "Yes" or "No". If "Yes", identify and explain any differences.
  - **c. If yes to Item 18(a), is the treatment of orders and trading interest outside of regular trading hours the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

The following are the data entry conventions for Item 19: Fees:

- **a. Identify and describe any fees or charges for use of the NMS Stock ATS services, including the type of fees (e.g., subscription, connectivity), the structure of the fees**

(e.g., fixed, volume-based, transaction-based), variables that impact the fees (e.g., types of securities traded, block orders, form of connectivity to the ATS), differentiation among types of Subscribers (e.g., broker-dealers, institutional investors, retail) and range of fees (e.g., high and low). Provide the information in a free-form text box.

- **b. Identify and describe any fees or charges for use of the NMS Stock ATS services that are bundled with the Subscriber's use of non-ATS services or products offered by the Broker-Dealer Operator or its Affiliates, including a summary of the bundled services and products, the structure of the fee, variables that impact the fee, differentiation among types of Subscribers, and range of fees.** Provide the information in a free-form text box.
- **c. Identify and describe any rebate or discount of fees or charges required to be identified in Items 19(a) and 19(b), including the type of rebate or discount, structure of the rebate or discount, variables that impact the rebate or discount, differentiation among types of Subscribers, and range of rebate or discount.** Provide the information in a free-form text box.

The following are the data entry conventions for Item 20: Suspension of Trading:

- **a. Explain any procedures for suspending or stopping trading on the NMS Stock ATS, including the suspension of trading in individual NMS stocks.** Provide the information in a free-form text box.
- **b. Are the procedures for suspending or stopping trading the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

The following are the data entry conventions for Item 21: Trade Reporting:

- **a. Explain any procedures and material arrangements for reporting transactions on the NMS Stock ATS, including where an ATS reports transactions and under what circumstances.** Provide the information in a free-form text box.
- **b. Are the procedures and material arrangements for reporting transactions on the NMS Stock ATS the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

The following are the data entry conventions for Item 22: Clearance and Settlement:

- **a. Describe any procedures and material arrangements undertaken to facilitate the clearance and settlement of transactions on the NMS Stock ATS (e.g., whether the ATS becomes a counterparty, whether it submits trades to a registered clearing agency, or whether it requires Subscribers to have arrangements with a clearing firm).** Provide the information in a free-form text box.
- **b. Are the procedures and material arrangements undertaken to facilitate the clearance and settlement of transactions on the NMS Stock ATS the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

The following are the data entry conventions for Item 23: Market Data:

- **a. Identify the sources of market data used by the NMS Stock ATS (e.g., proprietary feed from a national securities exchange, feed from the securities information processor ("SIP")), and how the ATS uses market data from these sources to provide the services that it offers, including how the ATS uses market data to determine the NBBO and protected quotes, and display, price, prioritize, execute, and remove orders and trading interest on the ATS.** Provide the information in a free-form text box.
- **b. Are the sources of market data and how the NMS Stock ATS uses market data for the services that it offers the same for all Subscribers and the Broker-Dealer Operator?** Select either "Yes" or "No". If "No", identify and explain any differences.

Note: Item 24 (Order Display and Execution Access) and Item 25 (Fair Access) are the only two Items that can be modified for an Order Display and Fair Access Amendment. Everything else will be read-only and non-editable.

The following are the data entry conventions for Item 24: Order Display and Execution Access:

- **a. Has the NMS Stock ATS displayed Subscriber orders to any Person (other than NMS Stock ATS employees) and had an average daily share volume of 5% or more in that NMS stock as reported by an effective transaction reporting plan or disseminated through an automated quotation system during four of the preceding six calendar months?** Select either "Yes" or "No".

If the answer is "Yes" to Part III, Item 24(a), answer the following:

- **b. If yes to Item 24(a), is the NMS Stock ATS required to comply with Rule 301(b)(3)(ii) of Regulation ATS?** Select either "Yes" or "No". If "Yes", provide responses in the free-form text boxes below.
  - i. Provide the ticker symbol for each such NMS stock displayed during each of the last 6 calendar months;
  - ii. Explain how the ATS displays such orders on a national securities exchange or through a national securities association; and
  - iii. Explain how the ATS provides access to such orders displayed in the national market system equivalent to the access to other orders displayed on that national securities exchange or through a national securities association pursuant to Rule 301(b)(iii) of Regulation ATS.

The following are the data entry conventions for Item 25: Fair Access:

- **a. Has the NMS Stock ATS executed 5% or more of the average daily trading volume in an NMS stock as reported by an effective transaction reporting plan or disseminated through an automated quotation system during four of the preceding six calendar months?** Select either "Yes" or "No".

If the answer is "Yes" to Part III, Item 25(a), answer the following:

- **b. If yes to Item 25(a), is the NMS Stock ATS required to comply with Rule 301(b)(5)(ii) of Regulation ATS?** Select either "Yes" or "No". If "Yes", provide responses in the free-form text boxes below.
    - i. Provide the ticker symbol for each such NMS stock during each of the last 6 calendar months; and
    - ii. Describe the written standards for granting access to trading on the ATS pursuant to Rule 301(b)(5)(ii)(A) of Regulation ATS.

The following are the data entry conventions for Item 26: Aggregate Platform Data:

- **Does the NMS Stock ATS publish or otherwise provide to one or more Subscribers aggregate platform-wide order flow and execution statistics of the ATS that are not otherwise required disclosures under Rule 605 of Regulation NMS?** Select either "Yes" or "No". If "Yes":
    - **i. Attach, as Exhibit 4, the most recent disclosure of aggregate platform-wide order flow and execution statistics of the ATS that are not otherwise required disclosures under Rule 605 of Regulation NMS and that the ATS provided to one or more Subscribers as of the end of each calendar quarter.** Provide a copy of the most recent disclosure of aggregate platform-wide order flow and execution statistics of the ATS that are not otherwise required disclosures under Rule 605 of Regulation NMS and that the ATS provided to one or more Subscribers as of the end of each calendar quarter. This question provides a link that directs you to the Attachments tab where you can attach, remove, and view documents. For more information on document attachments, see Section 8.2.28.6, "Attachments". In lieu of filing Exhibit 4, you may select the corresponding check box to certify that the information requested under Exhibit 4 is available at the website provided in Part I, Item 6 of this form and is accurate as of the date of filing.
    - **ii. Attach, as Exhibit 5, a list and explanation of the categories or metrics for the aggregate platform-wide order flow and execution statistics provided as Exhibit 4 and explain the criteria or methodology used to calculate aggregate platform-wide order flow and execution statistics.** Provide a list and explanation of the categories or metrics for the aggregate platform-wide order flow and execution statistics provided as Exhibit 4 and explain the criteria or methodology used to calculate aggregate platform-wide order flow and execution statistics. This question provides a link that directs the filer to the Attachments tab where you can attach, remove, and view documents. For more information on document attachments, see Section 8.2.28.6, "Attachments". In lieu of filing Exhibit 5, you may select the corresponding check box to certify that the information requested under Exhibit 5 is available at the website provided in Part I, Item 6 of this form and is accurate as of the date of filing.

8.2.30.5 Part IV: Contact Information, Signature Block, and Consent to Service

The Part IV: Contact Information, Signature Block, and Consent to Service screen, as shown below, allows the filer to provide the name of the Person at the NMS Stock ATS who is prepared

to respond to questions for the submission and requires that the NMS Stock ATS consent to service at the provided address, and certify that the information and statements included in Form ATS-N are current, true, and complete.

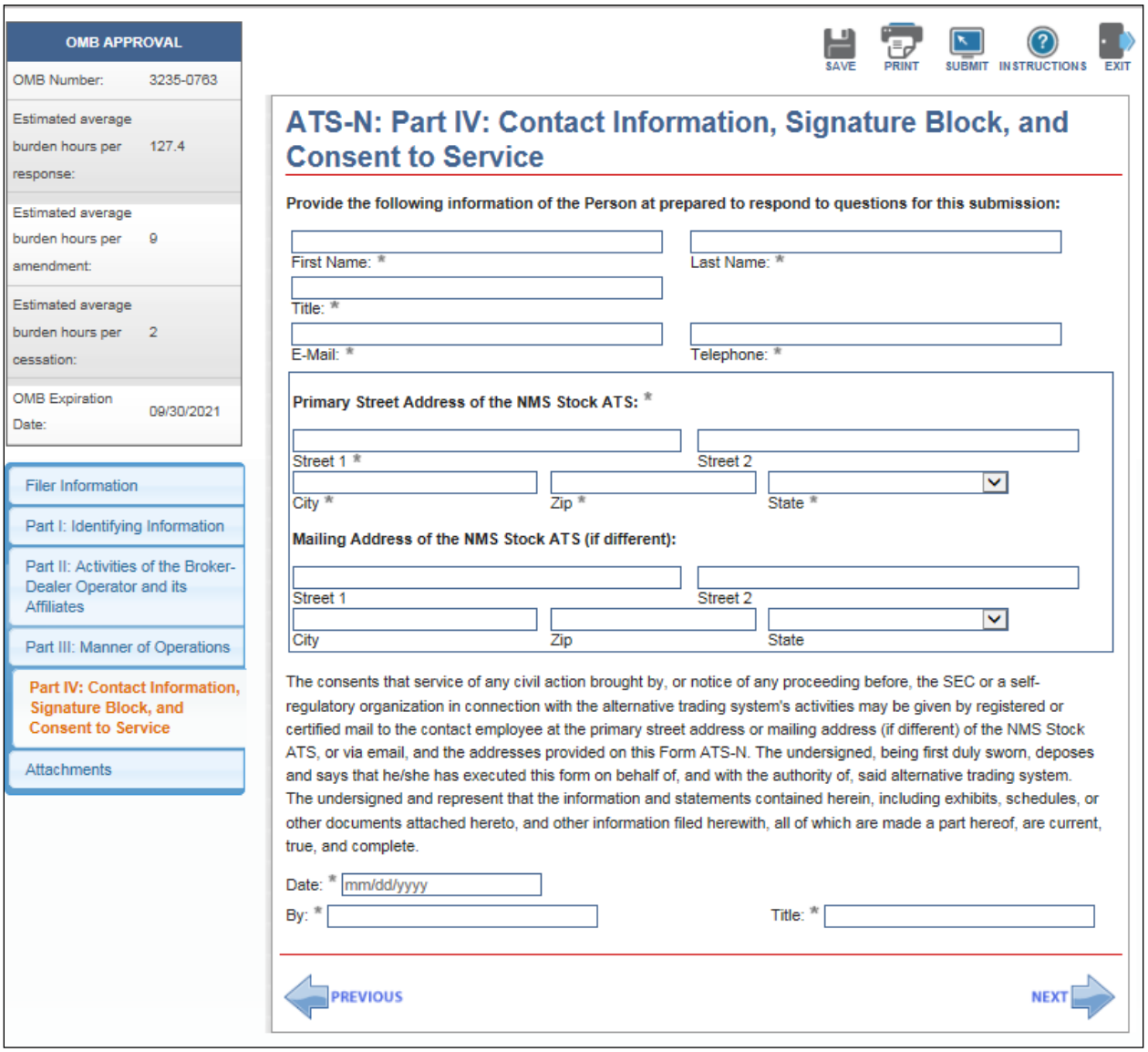


Figure 8-283: Part IV: Contact Information, Signature Block, and Consent to Service

The following are the data entry conventions for Part IV:

- Provide the first name, last name, title, e-mail, and telephone of the Person at the NMS Stock ATS who is prepared to respond to questions for the submission.
- Provide the primary and mailing address (if different from the primary address) of the NMS Stock ATS.
- **Date:** Enter the filing date in MM/DD/YYYY format. This date is auto-populated based on the date of the filing. A future date is not allowed.

- **By:** Enter the name of the person signing the filing. This field has a limit of 150 characters.
- **Title:** Enter the title of the person duly authorized to submit this filing. This field has a limit of 100 characters.

8.2.30.6 Attachments

The Attach Documents List screen is shown in Figure 8-284 and enables issuers to upload the required document attachments necessary for submission form types ATS-N, ATS-N/MA, ATS-N/UA, ATS-N/CA, and ATS-N/OFA. Submission form types ATS-N-C and ATS-N-W do not permit document attachments.

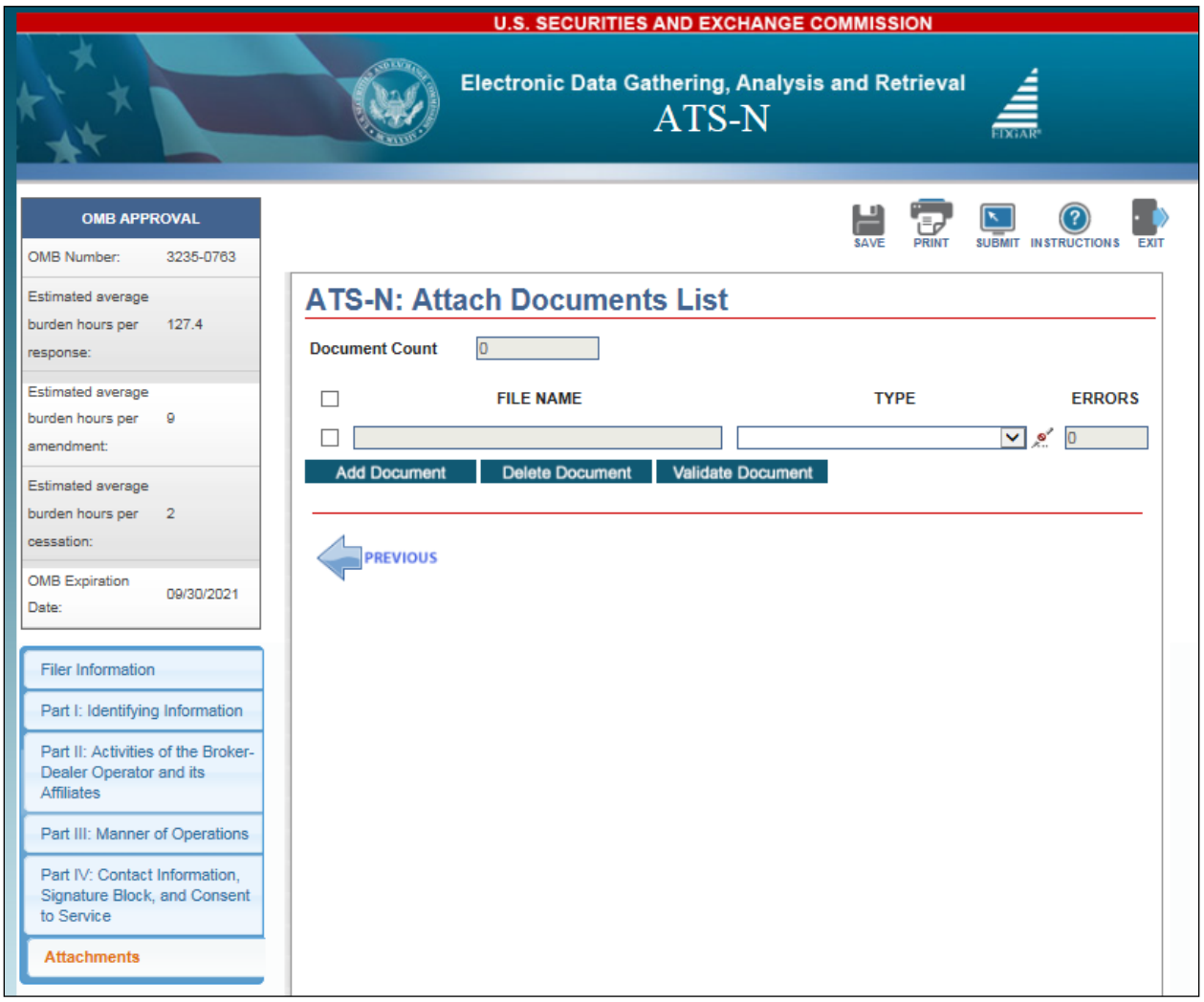


Figure 8-284: Attach Documents List screen

Exhibit 3 is required for all amendments. A Form ATS-N submission may include a Graphic document type. A Form ATS-N submission may include supplemental exhibits for additional information that cannot fit in the free response fields. However, filers should **not** upload their entire responses in the supplemental exhibits and inform the Commission to refer to the exhibits; these attachments should be used when information exceeds the maximum character limits in the

free response fields or if the ATS wishes to provide the required information in a format more comprehensible to market participants, or that is supplement, such as examples. The maximum size of all Form ATS-N submissions, including all attached documents, must not exceed 200 MB. You can upload these document attachments in .txt, .htm, and .pdf formats for the Exhibits and Supplemental Exhibits. Document attachments must conform to other EDGAR standards described in Chapter 5. Attaching files that do not meet these standards will cause your filing to be suspended. A Form ATS-N filing can include a maximum of 500 exhibit/graphic files.

Adding or Deleting a Document

To add or delete a document, follow the steps given below:

1 Click the [Add Document] button on the Attachments screen. The Select File window is displayed.

2 Select the file you want to attach and click the [Open] button. The name of the attached file is displayed in the "File Name" field.

Note: The file name must follow the EDGAR file naming standards described in Section 5.1.1, File Naming Standards.

3 Select the type of attachment from the Type drop-down list. The options available are 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, ATS-N EX-5 CATG MTRC, ATS-N PART2 ITM and ATS-N PART3 ITM and GRAPHIC.

When attaching ATS-N PART2 ITM and ATS-N PART3 ITM, you must further modify the document name to specify which item on the form you are supplementing. Failure to modify these attachment names will result in you being unable to submit your Form ATS-N filing. To do this:

a. Click the Pen icon to make the Type field editable.

b. Add a decimal point (.) after the last character of the document type exhibit name, followed by any alphanumeric characters in the Type field. For example, "ATS-N PART 3 ITM.6c".

4 If you want to add multiple attachments, repeat steps 1 to 3.

To delete a document, select the box adjacent to the document, and click the [Delete Document] button. A window prompts you to confirm that you want to delete the document. If you click the [Yes] button, then EDGAR removes the document from the submission.

8.2.30.7 Form ATS-N Submission

When you have completed the form and are ready to submit the filing, click the [Submit] button at the top of the screen.

The system validates the form to ensure that you have completed all Items. If there are errors in the form, a 'red x' icon is displayed on the tabs that contain incomplete or invalid information. You must complete any missing information and correct any errors before re-submitting your

form to EDGAR. If there are no errors in the form, the system displays a Confirmation/Warning screen.

Confirmation Screen

The ATS-N Confirmation screen is shown below (Figure 8-285). This screen prompts you for confirmation prior to transmitting your submission.

Click the [Cancel] button on the Confirmation screen to cancel the live submission; this returns the applicant to the Filer Information screen.

To submit the Form ATS-N filing to EDGAR for processing, click the [Transmit LIVE Submission] button on the Confirmation screen.

After an initial Form ATS-N, or amendment thereto, is submitted to the Commission, SEC staff will review the submission for any defects. If the SEC staff accepts the submission, EDGAR will automatically send a notification that the filing was accepted to the e-mail address(es) specified on the Filer Information screen. After an initial Form ATS-N, or amendment thereto, is accepted, the Commission's ineffectiveness review process begins pursuant to Rule 304(a). Conversely, if the SEC staff suspends the ATS-N filing, EDGAR will automatically send a notification to the provided email address(es) communicating that the submission was suspended. The filing status notification can also be retrieved from the Retrieve Submission Information screen of the EDGAR Filing Website or the EDGAR Online Forms Website.

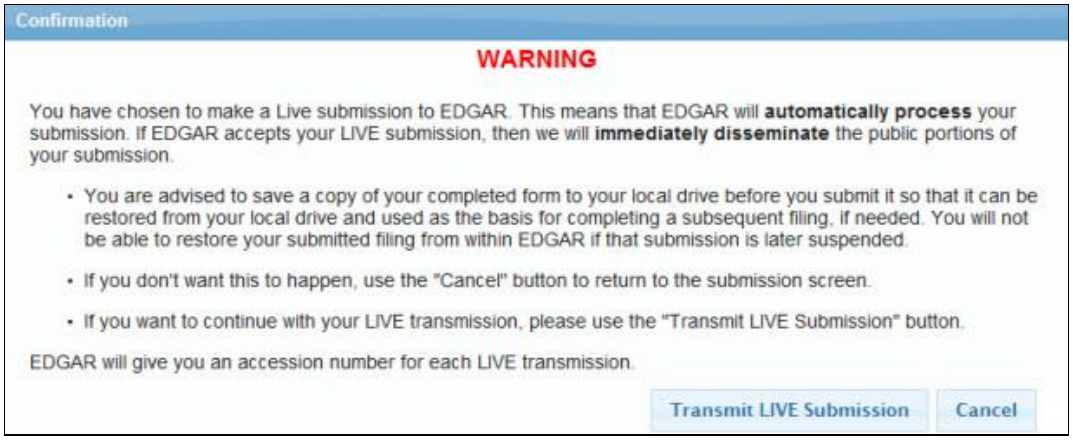


Figure 8-285: Confirmation Screen

Submission Acknowledgment

The ATS-N Acknowledgment screen is shown below (Figure 8-286) and it provides acknowledgment of your ATS-N submission transmission. Note the accession number for your records. The accession number only confirms receipt of the submission, not that it was actually accepted by EDGAR.

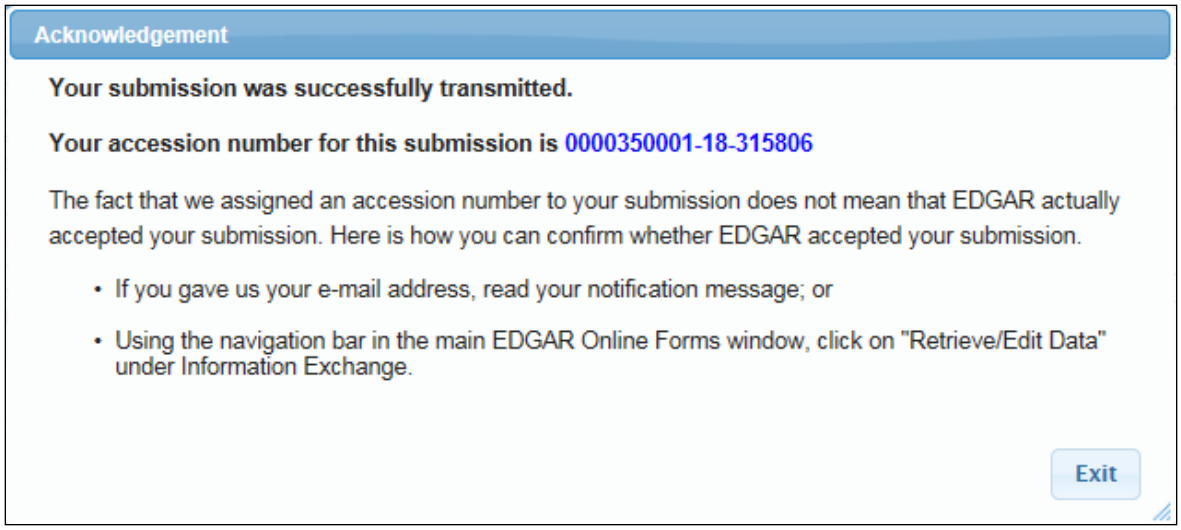


Figure 8-286: Acknowledgment Screen

8.2.31 Form 24F-2

This section describes the process for preparing and submitting Form 24F-2 to EDGAR for processing.

Form 24F-2 has the following variants (submission types):

- Rule 24f-2 notice filed on Form 24F-2 (24F-2NT)
- Amendment to Rule 24f-2 notice filed on Form 24F-2 (24F-2NT/A)

The following sections are applicable to submission form 24F-2NT and its amendment:

- **Filer Information**: Information regarding the filer, the Payor CIK and method of payment.
- **Series/Classes (Contracts) Information**: Enables filers to enter series and class information for Investment Company types N-1A, N-3, N-4, and N-6.
- **Offerings & Fees**: This tab only applies to amendment form type 24F-2NT/A. When submitting an amendment, report the incremental increases in "Sales Proceeds" and/or "Redeemed Value" between the original filing and the current amended filing. This section is optional, unless the filer needs to pay a filing fee.
- **Form 24F-2 Annual Filing**: Filers submitting a 24F-2 where the total fee due is based upon the aggregate net sales of all series and classes with the same fiscal year should only *complete one copy of the form*. Filers calculating fees on a class-by-class or series-by-series basis must *complete a separate Form 24F-2 for each class or series*. The application will allow filers to create a separate form for each series or class within a single submission. To create a separate form, select "Add 24F-2 Form" to begin each additional form.
- **Documents**: Enables filers to upload the attachments necessary for the submission.

8.2.32 **Completing a Form 24F-2**

To assist you in completing a Form 24F-2 submission, the screens for submission form types 24F-2NT and 24F-2NT/A and their descriptions are included in this section.

The first step to filing a 24F-2 form is to select the required form type on the File Form 24F-2 screen. To navigate to this screen, select the 'File Form 24F-2' link on the EDGAR menu of the Filing Website (see Figure 8-62). The File Form 24F-2 screen is displayed as shown below and allows you to select the type of form you are filing.

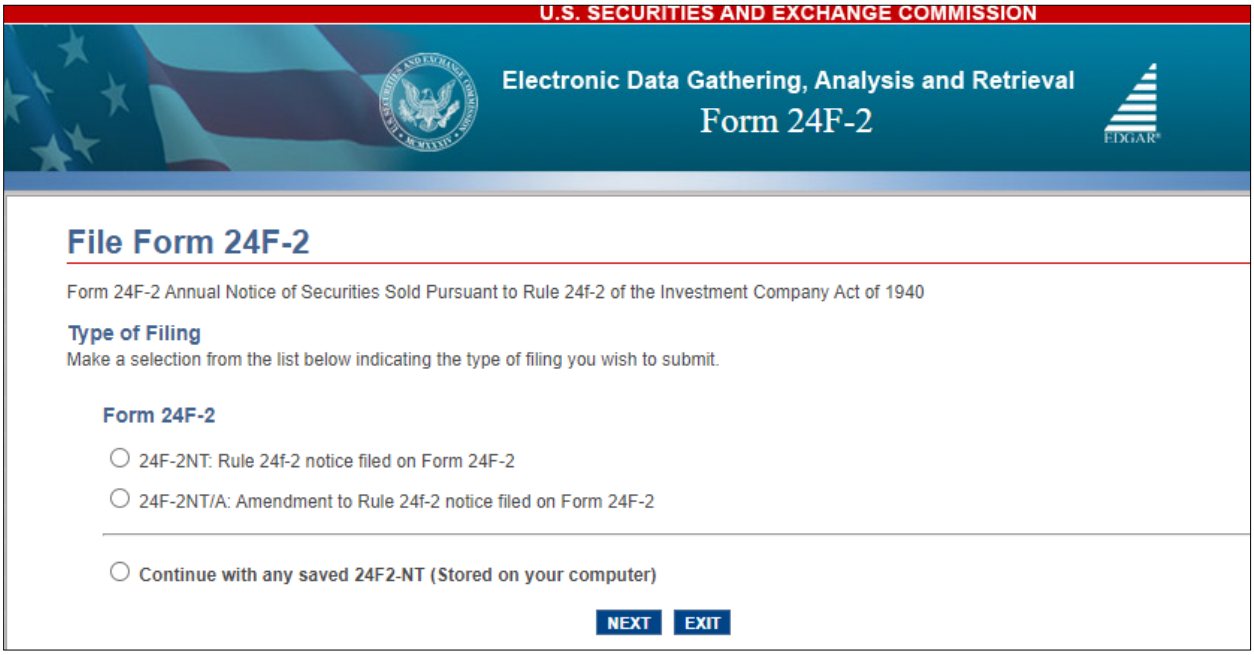


Figure 8-287: File Form 24F-2

- If you are filing a Rule 24f-2 notice filed on Form 24F-2, select the "24F-2NT: Rule 24f-2 notice filed on Form 24F-2" radio button.
- If you are filing an amendment to Rule 24f-2 notice filed on Form 24F-2, select the "24F-2NT/A: Amendment to Rule 24f-2 notice filed on Form 24F-2" radio button.
- If you want to continue working on a previously saved 24F-2 filing, select the "Continue with any saved 24F-2 Form (Stored on your computer)" radio button.

Once you select a form type on the File Form 24F-2 screen, click [Next]. You will be directed to the Filer Information screen specific to the selected form type.

This section provides general instructions for completing and filing Form 24F-2. We recommend that you read this section prior to filing submission form types 24F-2NT and 24F-2NT/A. Understanding how the screens work may help you avoid commonly reported problems.

- Below is a list of conventions used throughout the online form:Each field has a help message that provides information on how to complete a field. Some of these messages will include information on permitted formats. To view a help message, hover over the field name or question.
- Asterisks identify fields that are required.
- Unless otherwise specified, dates should be reported in the format MM/DD/YYYY. You may either type the date or choose a date from the calendar widget.
- Certain fields will be pre-populated based on your responses to the Filer Information screen. These fields cannot be edited (they will be grayed out).
- Certain fields (e.g., Item 5(viii) Registration fee due) are also pre-calculated based on your responses to earlier questions.
- Dollar amounts have variable formats. In some cases, decimals are optional. In other cases, decimals are required.
- Only Active series and class IDs are permitted. Duplicate and Inactive series and class IDs are not allowed.
- This Form must be accompanied by the appropriate registration fee.
- If the Form is being filed late, interest must be paid.
- Certain items request a State or Country. If a State is entered, the country defaults to United States.
- Certain questions permit multiple entries. Below are instructions for adding entries:

  1. Complete the first entry.
  2. Select the [Save] button to save the entry.
  3. Select the [Add] button to add more entries.

     To delete an entry, click the [Delete] button adjacent to the entry. A dialog box prompts you for confirmation prior to deleting the entry. Click [Yes] to delete the entry. The Confirmation dialog box closes and the deleted entry is removed from the list.

     To edit an entry, click the [Edit] button adjacent to the entry. Make the required changes and save the entry.

- Throughout the filing process, you will have the ability to view the filing instructions, view and print your form, save your form to your computer, or exit the filing process. For more information on menu buttons (Save, Print, Instructions, etc.) available on the submission form type, refer to Section 8.2.2, “General Information on Online Forms.”

8.2.32.1 Filer Information

The Filer Information screen shown below allows you to enter information pertaining to the filing.

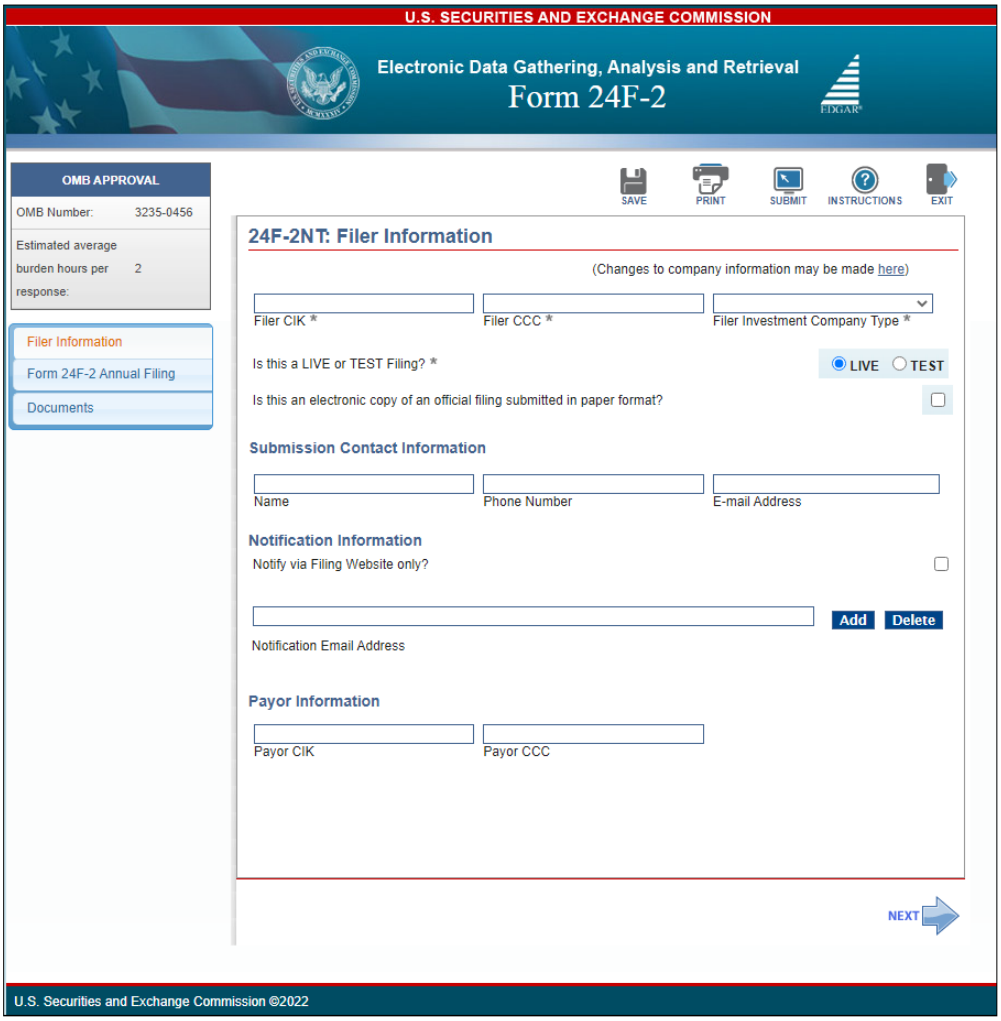


Figure 8-288: Filer Information

Note: Filers must provide a valid Filer CIK and CCC on the Filer Information screen before entering any other data or navigating to other tabs. Based on the CIK/CCC entered, certain fields on various tabs throughout the 24F-2NT or 24F-2NT/A submission become pre-populated with information maintained in EDGAR.

The tabs on the left side of the screen will vary depending on the filer selection from the "Filer Investment Company Type" drop-down list. Only tabs that apply to the chosen Filer Investment Company Type will appear.

Complete the fields that pertain to your filing. These fields include:

- **Filer CIK and CCC**: Enter the CIK and CCC of the filer.

- **Filer Investment Company Type:** Click the drop-down arrow to display the list of filer investment company types and select the correct type from the list. The options are:
    - Form N-1A Filer (Mutual Fund)
    - Form N-2 Filer (Closed-End Investment Company)
    - Form N-3 Filer (Separate Account Registered as Open-End Management Investment Company)
    - Form N-4 Filer (Variable Annuity UIT Separate Account)
    - Form N-5 Filer (Small Business Investment Company)
    - Form N-6 Filer (Variable Life UIT Separate Account)
    - Form S-1 or S-3 Filer (Face Amount Certificate Company)
    - Form S-6 Filer (UIT, Non-Insurance Product)

Note: The tabs displayed on the left side of the screen will vary depending on the chosen filer investment company type.

- **Is this a LIVE or TEST Filing?:** Select the radio button to mark the submission as a LIVE or TEST filing. The default selection for this button is LIVE. Select the "TEST" radio button if you want to submit a test filing; EDGAR will then treat the submission as a test and it will not be disseminated.
  Note: EDGAR will only accept TEST filings for 24F-2NT and 24F-2NT/A form types from September 20, 2021 to January 31, 2022. Beginning on February 1, 2022 EDGAR will accept both TEST and LIVE filings.
- **Submission Contact Information**: Enter the name, phone number, and e-mail address of the person you would like the SEC to contact for any questions concerning the submission. These are optional fields.
- **Notify via Filing Website only?**: Select the check box if you want the acceptance or suspense messages to only be available on the EDGAR Filing website.
- **Notification E-mail Address**: If you want to notify others about the status of the filing, then enter their e-mail addresses. After you submit the filing, EDGAR will automatically send notification messages to these email addresses informing them of the filing status, i.e., whether the filing was accepted or suspended.
  To add a Notification E-mail Address:

1. Enter the e-mail address.
2. Select the [Save Notification Email] button to save the email address. The record is saved.
3. If you need to add more email addresses, repeat steps 1 to 2.
   Note: If you need to delete an address, click the [Delete] button adjacent to the email address. A dialog box prompts you for confirmation prior to deleting the email address.

Click [Yes] to delete the email address. The Confirmation dialog box closes and the deleted email address is removed from the list box.

- **Payor CIK and CCC**: If an entity other than the primary Filer CIK is paying the fees, enter the Payor's CIK and CCC.

If the selected Filer Investment Company Type is N-1A, N-3, N-4, or N-6, the [Next] button navigates you to the "Series/Class" screen. Once the [Next] button is selected on the "Series/Class" screen, the "Form 24F-2 Annual Filing" screen is displayed. On the other hand, if this is a 24F-2NT/A filing, selecting the [Next] button directs you to the "Offerings & Fees" screen.

8.2.32.2 Series/Class (Contract) Information

The Series/Class screen is only displayed if you select N-1A, N-3, N-4, or N-6 as the Filer Investment Company Type on the Filer Information screen.



Figure 8-289: Series/Classes (Contracts) Information

The data entry conventions for the Series/Classes (Contracts) screen are as follows:

- **All?**: Select this check box only if the filing is being made for all series and classes of the registrant.
- **Series ID**: Enter the SEC-supplied series identifier, which starts with an "S", followed by nine digits.
- **All?**: Select this check box only if the filing is being made for all classes of that series.

- **Class (Contract) ID**: Enter the SEC-supplied class identifier, which starts with a "C", followed by nine digits.

Select the [Save Class ID] button to save the Class ID. Once all entries are provided, then select the [Save Series/Class ID].

8.2.32.3 Offerings & Fees

This Offerings & Fees screen is only applicable to a 24F-2NT/A filing and enables you to enter fees owed by entering the *incremental increases* between the original 24F-2NT form and the amended form 24F-2NT/A in the "Sales Proceeds" and "Redeemed Value" fields. This section is optional, unless the filer needs to pay a filing fee for the amendment filing.

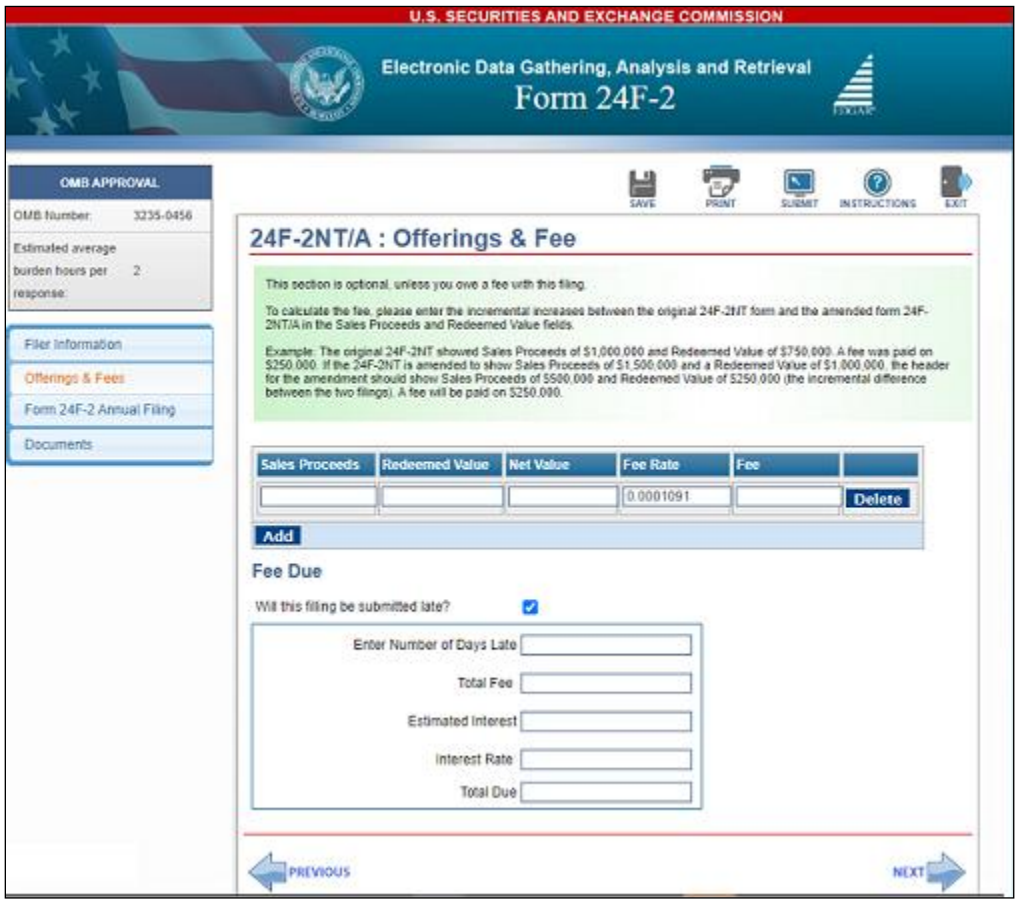


Figure 8-290: Offerings & Fees

Example: The original 24F-2NT showed Sales Proceeds of $1,000,000 and Redeemed Value of $750,000. A fee was paid on $250,000. If the 24F-2NT is amended to show Sales Proceeds of $1,500,000 and a Redeemed Value of $1,000,000, the header for the amendment should show Sales Proceeds of $500,000 and Redeemed Value of $250,000 (the incremental difference between the two filings). A fee will be paid on $250,000.

The data entry conventions for the Offerings & Fees screen are as follows:

- **Sales Proceeds**: Enter the proceeds of sales of shares. The decimal values may range from 0 to 99,999,999,999,999.99. A single dollar sign can precede the numbers.

- **Redeemed Value**: Enter the redeemed value of shares. The decimal values may range from 0 to 99,999,999,999,999.99. A single dollar sign can precede the numbers.
- **Net Value:** This field is pre-populated and displays the calculated net value of shares by subtracting the value in the corresponding "Redeemed Value" field from the corresponding "Sale-Proceeds" field. This field is not editable.
- **Fee Rate**: This field defaults the "Fee rate" to the latest fee rate value for the fiscal year. This field is non-editable.
- **Fee**: This field is pre-populated and displays the calculated value by multiplying the value in the respective "Net Value" field with the current fee rate value in the corresponding "Fee Rate" field. The field displays zero as the value for each "Fee" field when the calculated value is less than zero. This field is non-editable.
- **Will this filing be submitted late?:** Select this box if this submission is a late filing (i.e., more than 90 calendar days after the end of the issuer's fiscal year).
- **Enter Number of Days Late**: Please enter the number of calendar days by which the submission is overdue. This integer value has a valid range of 1 - 9999 days. A response is required if "Will this filing be submitted late" the check box is selected.
- **Total Fee**: This field is pre-populated and displays the total fee due for this submission. This field displays a default value of "$0.00" for the "Total fee" field. This field is non-editable.
- **Estimated Interest**: This field is pre-populated and displays the calculated amount of interest owed due to filing late. This field is not editable. The amount of interest is calculated based on the following formula:

  Estimated Interest = ((Number of Days Late)/365) * (Interest Rate) * (Total fee)
- **Interest Rate**: This field is pre-populated and displays the current interest rate used for late fee calculation in the "Interest Rate" field. This field is non-editable.
- **Total Due**: This field is pre-populated and displays the calculated sum of the fee owed plus interest. This field is not editable. The value for the "Total due" field is calculated by adding the value in the "Estimated Interest" field with the value in the "Total fee" field.

8.2.32.4 Form 24F-2 Annual Filing

The Form 24F-2 Annual Filing screen comprises Items 1 through Item 9, and a Signature section.

Filers submitting a 24F-2 filing where the total fee due is based upon the aggregate net sales of all series and classes with the same fiscal year should only complete one copy of the form by selecting the "Add 24F-2 Form" button once. Filers calculating fees on a class-by-class or series-by-series basis should complete a separate Form 24F-2 for each class or series by repeatedly selecting the "Add 24F-2 Form" button for each additional series or class within a single submission.

Once a form is completed and saved, the filer will be returned to a summary page where the key elements for each completed form will be displayed including:

- Series/Class (Contract) ID (from Item 5, if entered)
- Sales (from Item 5(i))
- Redemptions (from Item 5(iv))
- Net Sales (from Item 5(v))
- Fee Due (from Item 5(viii))
- Interest Due (from Item 7, if entered), and/or
- Total Due (from Item 8)

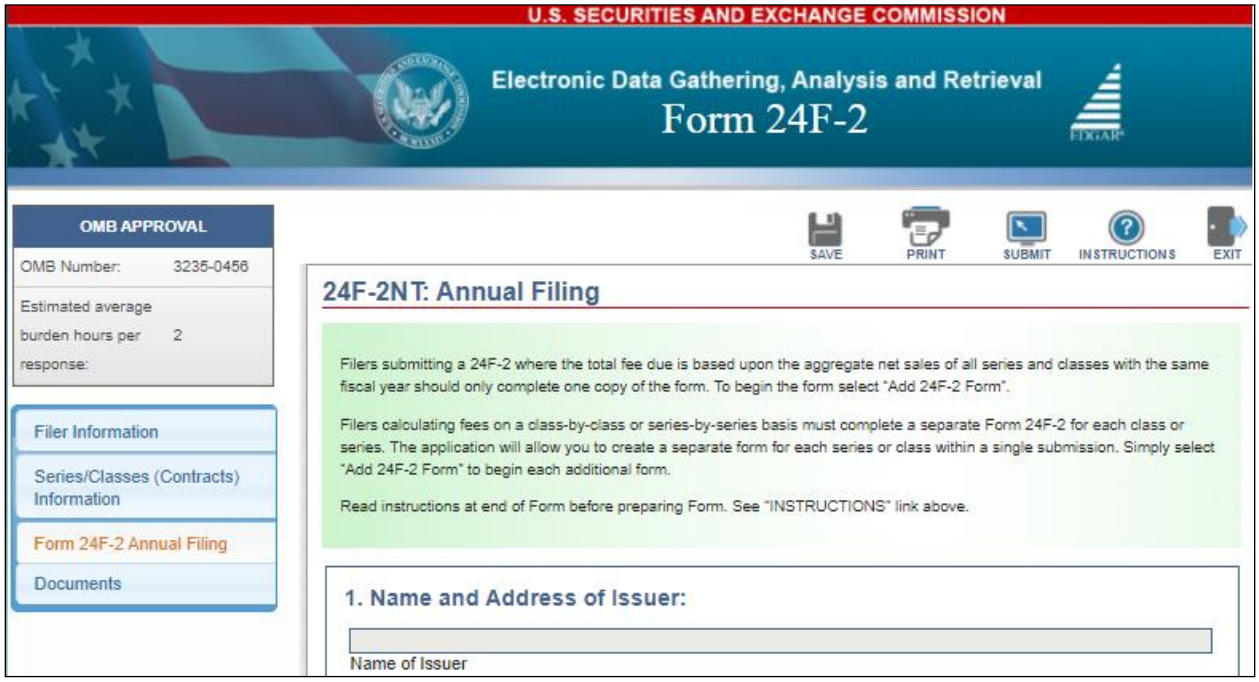


Figure 8-291: Form 24F-2 Annual Filing

The data entry conventions for Item 1 of the "Form 24F-2 Annual Filing" screen are as follows:

- **Name of Issuer**: This field is pre-populated with the entity name associated with the CIK number entered at the beginning of the filing process. You can update the Name of Issuer from the 'Retrieve/Edit Data' link on the EDGAR Filing Website (accessible via the 'Changes to company information may be made here' link on this screen).
- **Address of Issuer**: Complete the required fields: Street Address 1, City, State, and Country (when State is selected, US is the default country), and Zip code. Street Address 2 is optional.

The data entry conventions for Item 2 of the "Form 24F-2 Annual Filing" screen are as follows:

- **All?:** If you are filing for all series and classes of securities of the issuer, check the box and do not provide any other information. Otherwise provide the name and EDGAR identifier of each series and class in Item 2.

- **Series Name**: Enter the name of the series (up to 150 characters). This field is applicable to Investment Company Types N-1A or N-3 when the "All" box is not checked.
- **Series ID**: Enter the SEC-supplied series identifier, which starts with an "S", followed by nine digits.
- **All classes?**: Select this box if the filing is being made for all classes of that series.
- **Class Name**: Enter the name of the class (up to 150 characters). This field is applicable to all filers when the "All" box is not checked.
- **Class (Contract) ID**: Enter the SEC-supplied class identifier, which starts with a "C", followed by nine digits. This field is applicable to Investment Company Types N-1A, N-3, N-4 and N-6, when the "All classes" check box is not checked. This field should remain blank for all other filers.

  Select the [Save Class ID] button to save the Class ID. Once all entries are provided, then select the [Save Series/Class ID].

The data entry conventions for Item 3 of the "Form 24F-2 Annual Filing" screen are as follows:

- **Investment Company Act File Number**: Enter the Investment Company Act file number assigned to the filer's registration statement beginning with "811-" prefix. This field is optional only for filers without an assigned "811-" file number.
- **Securities Act File Number**: Enter the Securities Act file number associated with the Filer CIK provided in the Filer Information section of this filing. This file number is the registrant's most recent Securities Act registration statement beginning with a "2-", "33-" or "333-" prefix.

  The application permits filers to enter more than one Securities Act file number. This new functionality provides filers issued multiple 33-Act numbers under their CIK (e.g. many N-4 and N-6 registrants) with the option to make one submission for all of their 33-Act file numbers.

The data entry conventions for Item 4 of the "Form 24F-2 Annual Filing" screen are as follows:

- **Last day of fiscal year for which this Form is filed**: Enter the last day of the fiscal year for which this form is filed (in MM/DD/YYYY format). Future dates are not permitted. If a filer ceases operations, then this date is deemed the last day of its fiscal year for purposes of section 24(f) of the Investment Company Act.
- **Check box if this Form is being filed late (i.e., more than 90 calendar days after the end of the issuer's fiscal year). (See Instruction A.2)**: Select this check box if the form is filed more than 90 calendar days after the end of the issuer's fiscal year.

  If the filing date is more than 90 calendar days from the date provided in Item 4(a) and the filer has not selected this check box, the system will prompt the filer to do so upon submitting the form. This box should be checked if the filing is submitted after 5:30 P.M. EST on the due date. The due date is 90 calendar days after the date provided in Item 4(a). If the due date falls on a weekend or holiday, the due date become the next business day.

- **Check box if this is the last time the issuer will be filing this Form**: Select this check box if this is the last time the filer will be filing Form 24F-2 (i.e., if the filer has ceased operations).

Item 5 is a worksheet for calculating the registration fee due. The data entry conventions for Item 5 of the "Form 24F-2 Annual Filing" screen are as follows:

- **Series or Class (Contract) ID**: If you are calculating registration fees on a class-by-class or series-by-series basis, enter the EDGAR identifier for each such class or series. Alternatively, if a filer is calculating fees in the aggregate for all classes or series for which the form is being filed then this field is not applicable.

  Note: Filers with Investment Company Type N-1A, N-3, N-4, or N-6 should not list any series or class IDs when there is only one instance of the form.

- **(i) Aggregate sale price of securities sold during the fiscal year pursuant to section 24(f)**: Enter the aggregate sale price of securities sold during the fiscal year. Value must be greater than or equal to zero.

- **(ii) Aggregate price of securities redeemed or repurchased during the fiscal year**: Enter the aggregate price of securities redeemed or repurchased during the fiscal year. Value must be greater than or equal to zero.

- **(iii) Aggregate price of securities redeemed or repurchased during any prior fiscal year ending no earlier than October 11, 1995 that were not previously used to reduce registration fees payable to the Commission**: Enter the aggregate price of securities redeemed or repurchased during any prior fiscal year ending no earlier than October 11, 1995 that were not previously used to reduce registration fees payable to the Commission. Redemptions and repurchases should be reported as positive values. Value must be greater than or equal to zero.

- **(iv) Total available redemption credits [add Items 5(ii) and 5(iii)]**: This field is pre-populated and non-editable. The value shown is the sum of Items 5(ii) and 5(iii).

- **(v) Net sales -- if Item 5(i) is greater than Item 5(iv) [subtract Item 5(iv) from Item 5(i)]**: This field is pre-populated and non-editable and is calculated by subtracting Item 5(iv) from Item 5(i). If the result is negative, a zero value will be displayed.

- **(vi) Redemption credits available for use in future years -- if Item 5(i) is less than Item 5(iv) [subtract Item 5(iv) from Item 5(i)]**: This field is pre-populated and non-editable. When Item 5(i) is less than Item 5(iv) the resulting negative number is shown in Item 5(vi). Zero is shown when Item 5(i) is greater than Item 5(iv). The amount of redemptions or repurchases reported in Item 5(vi) may be used by the filer in future years to offset sales by including it in response to Item 5(iii) of Form 24F-2 filed for the next fiscal year.

- **(vii) Multiplier for determining registration fee (See Instruction C.9)**: This field is pre-populated and non-editable. The Commission determines the rate for calculating the registration fee (the "fee rate") according to section 6(b) of the Securities Act [15 U.S.C. 77f(b)].

- **(viii) Registration fee due [multiply Item 5(v) by Item 5(vii)] (enter "0" if no fee is due)**: This field is pre-populated. Filers may edit this value only when filing an amendment. If the issuer reports net redemptions or repurchases in Item 5(vi), report "0" in Item 5(viii).

The data entry conventions for Item 6 of the "Form 24F-2 Annual Filing" screen are as follows:

- **If the response to Item 5(i) was determined by deducting an amount of securities that were registered under the Securities Act of 1933 pursuant to rule 24e-2 as in effect before October 11, 1997, then report the amount of securities (number of shares or other units) deducted here:** Report the amount of securities (number of shares or other units) deducted here. If reported, it must be a value greater than or equal to zero.
- **If there is a number of shares or other units that were registered pursuant to rule 24e-2 remaining unsold at the end of the fiscal year for which this form is filed that are available for use by the issuer in future fiscal years, then state that number here**:

  Enter the number of unsold shares or other units as of the fiscal year end that are available for use in future fiscal years. This is an optional field. If reported, it must be a value greater than or equal to zero.

Item 7 enables you to compute interest due if the form is filed late. The data entry conventions for Item 7 of the "Form 24F-2 Annual Filing" screen are as follows:

- **Interest due -- if this Form is being filed more than 90 days after the end of the issuer's fiscal year (see Instruction D):**

  Section 24(f) requires a filer that pays its registration fee after the due date (see Instruction A.2) to pay interest. Enter the accrued interest based on the amount of the overdue registration fees starting with the day after the due date. The amount of interest is based on the interest rate in effect at the time the interest payment is made and should be calculated using the following formula:

  I = (X) (Y) (Z/365)

  where:

  I = Amount of interest due

  X = Amount of registration fee due

  Y = Applicable interest rate, expressed as a fraction

  Z = Number of days by which the registration fee payment is late

If the "4(b). Check box if this Form is being filed late (i.e., more than 90 calendar days after the end of the issuer's fiscal year). (See Instruction A.2)" is selected, then enter a value. The value must be calculated to the nearest penny, and negative values are not permitted. If no interest is due, enter the value as "0.00".The data entry conventions for Item 8 of the "Form 24F-2 Annual Filing" screen are as follows:

- **Total of the amount of the registration fee due plus any interest due [line 5(viii) plus line 7]**: This field is pre-populated and non-editable. The value shown is the total amount

of the registration fee due plus any interest due [line 5(viii) plus line 7]. Negative values are not permitted.

The form must be accompanied by the appropriate registration fee. No part of the registration fee is refundable.

The data entry conventions for Item 9 of the "Form 24F-2 Annual Filing" screen are as follows:

- **Explanatory Notes (if any):** Provide any information that will be helpful in understanding the information reported in response to any item of this Form. Provide the item number(s), as applicable.

The following are the data entry conventions for the Signature section of the "Form 24F-2 Annual Filing" screen:

- The Signature section is shown below. Provide the full name and title of the signing officer, and enter the date the form was signed in the mm/dd/yyyy format.

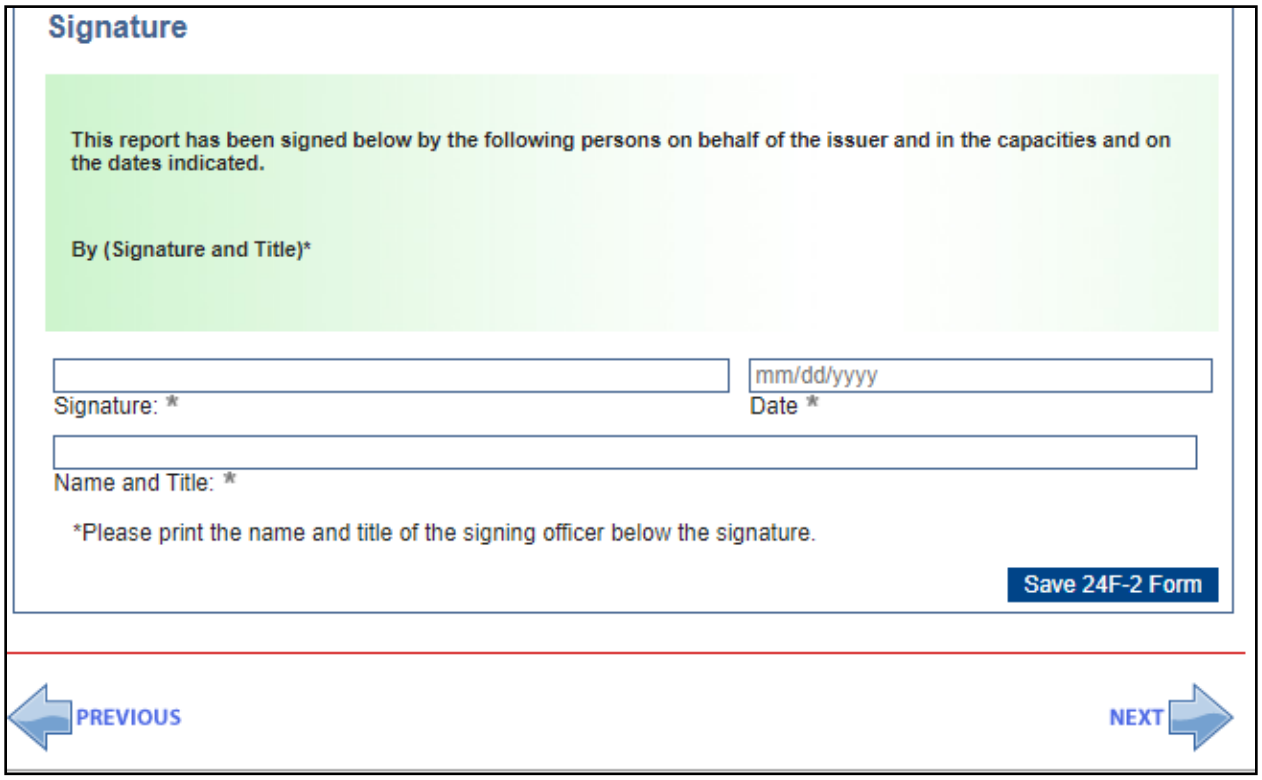


Figure 8-292: Signature

8.2.32.5 Documents

The Attach Documents List screen enables you to upload the attachments necessary for submission form types 24F-2NT and 24F-2NT/A.

The following are important notes to consider when attaching documents to a submission:

- You can upload multiple documents to a 24F-2NT or 24F-2NT/A submission.

- You can upload GRAPHIC, COVER, and CORRESP document attachments for submission form types 24F-2NT and 24F-2NT/A.
- You can upload the document attachments in *.txt, *.htm, *.jpg, and *.pdf formats as applicable. EDGAR must receive all official documents in either ASCII format or HTML format (with optional JPG or GIF Graphic support files) or the submission will be suspended.
- The maximum size of all 24F-2NT and 24F-2NT/A submissions, including all attached documents, must not exceed 200 MB. Refer to Chapter 5, "Constructing Attached Documents and Document Types" in this Volume for information on EDGAR standards for document attachments. Attaching files that do not meet these standards may cause your filing to be suspended.

Adding and Deleting a Document:

To add a document, follow the steps given below:

1. Click the [Add Document] button on the Attach Documents List screen. The Select File window is displayed.
2. Select the file you want to attach and click the [Open] button. The name of the attached file is displayed in the File Name field.

   Note: The file name must follow the EDGAR file naming standards described in Section 5.1.1, "File Naming Standards."
3. Select the document type from the values displayed in the Type field.
4. Enter a description for the attached document in the Description field. This field is optional and allows you to include up to 255 characters.
5. If you want to add multiple attachments, repeat steps 1 through 4.

To delete a document, follow the steps given below:

1. Select the check box adjacent to the document you want to delete and click the [Delete Document] button. A window prompts you to confirm that you want to delete the document.
2. Click the [Yes] button to confirm deletion. EDGAR removes the document from the submission.
3. Click the [Yes] button to confirm deletion. EDGAR removes the document from the submission.

Moving a Document Up and Down

1. To move a document up, follow the steps given below:Select the check box adjacent to the document that you wish to move up on the screen.
2. Click the [Move Doc Up] button to move the selected document up one row.

To move a document down, follow the steps given below:

1. Select the check box adjacent to the document that you wish to move down on the screen.
2. Click the [Move Doc Down] button to move the selected document down one row.

Before you transmit your submission, we recommend that you validate your document attachments.

Validating a Document

You can validate the document for errors by using the Doc Validation function**.**

1. Attach your documents to the EDGAR submission as described above.
2. Select the check box for the document you want to validate.
3. Click the [Validate Document] button.

   If there are no errors in the document, then the Errors field displays a value of zero. Proceed to step 6.

   If there are errors in the document, then the Errors field displays a value that corresponds to the number of errors in the document. Proceed to step 4.
4. Click the value in the Errors field for the document that contains errors. A Document Validation window opens and lists the errors in the document.

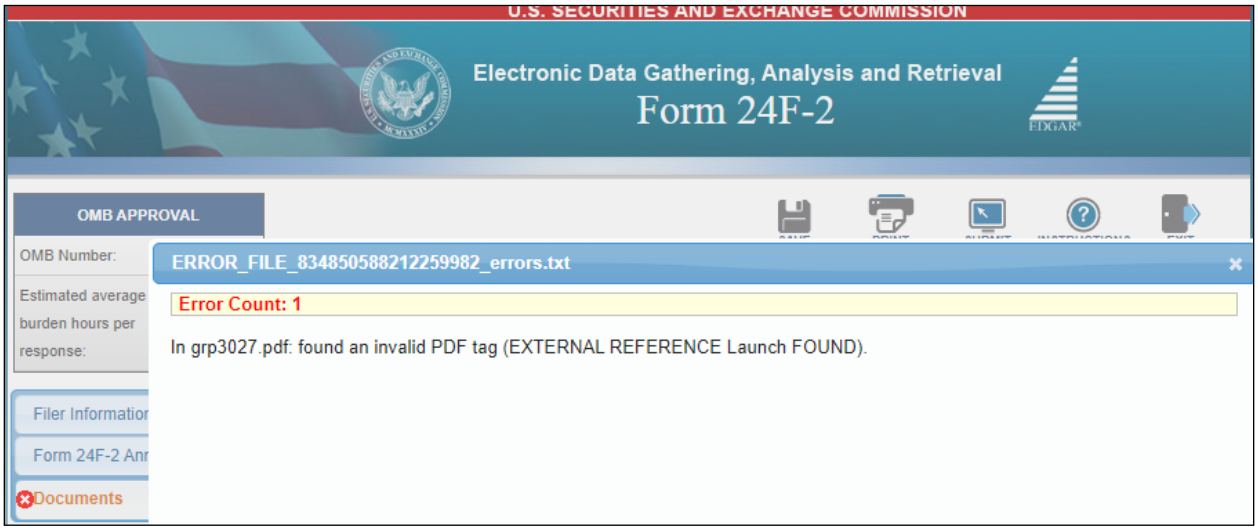


Figure 8-293: Validating a Document

5. Correct any document errors using the tool that you used to create the document.
6. Transmit your submission, once your submission has been compiled and validated.

   Note: Clicking the check box next to the File Name field will automatically select all attachments for this submission. Clicking the check box next to the File Name field again will automatically de-select all selected attachments for this submission.

8.2.32.6 Form 24F-2 Submission

When you have completed and saved the form and are ready to submit the filing, click the [Submit] button at the top of the screen.

The system validates the form to ensure that you have completed all Items. If there are errors in the form, a 'red x' icon is displayed on the tabs that contain incomplete or invalid information. You must complete any missing information and correct any errors before re-submitting your form to EDGAR. If there are no errors in the form, the system displays a Confirmation/Warning screen.

Confirmation Screen

The Form 24F-2 Confirmation screen is shown below (Figure 8-294). This screen prompts you for confirmation prior to transmitting your submission.

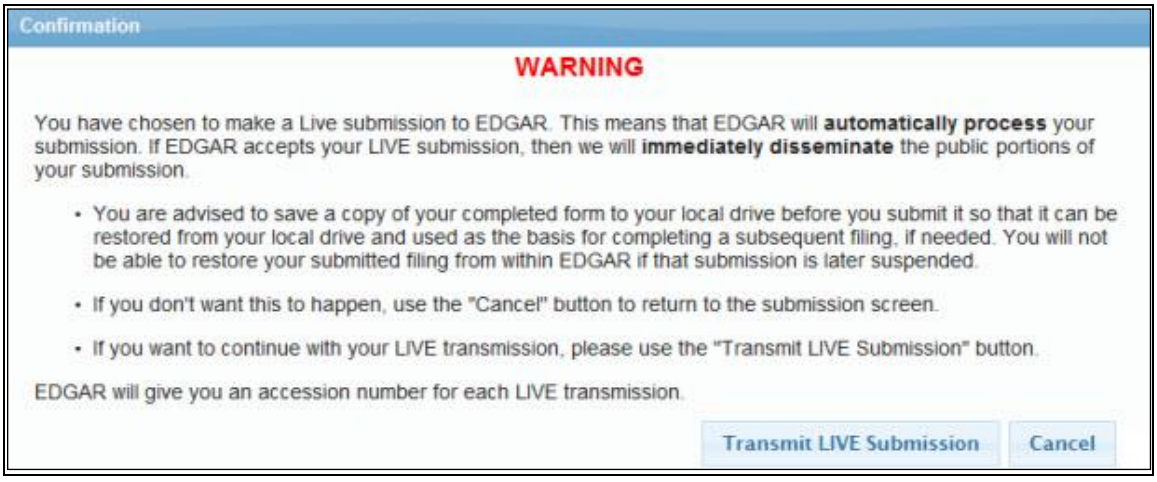


Figure 8-294: Confirmation Screen

Submission Acknowledgment

The Acknowledgment screen is shown below (Figure 8-295). It provides acknowledgment of your 24F-2NT or 24F-2NT/A submission transmission. Note the accession number for your records. The accession number only confirms receipt of the submission, not that it was actually accepted by EDGAR.



Figure 8-295: Acknowledgment Screen

8.2.33 File Form N-PX

This section describes the process for preparing and submitting Form N-PX to EDGAR for processing.

Form N-PX has the following variants (submission types):

- Annual Report of Proxy Voting Record (N-PX)
- Amendment to Annual Report of Proxy Voting Record (N-PX/A)

The following sections are applicable to submission form type N-PX and its amendment:

- **Filer Information**: Information regarding the filer. In this section the filer will also identify itself as either a Registered Investment Company or Institutional Manager.
- **Series/Classes (Contracts) Information**: Enables investment company filers to enter series and class information for Investment Company types N-1A, N-3, N-4, and N-6.
- **Cover Page**: Enables filers to provide identifying details about the filer and the filing.
- **Summary – Included Managers**: Allows the filer to provide a summary of the Institutional Managers included in the filing.
- **Summary – Included Series**: Enables investment company filers to provide a summary of the series included in the filing.
- **Documents**: Enables filers to upload the attachments necessary for the submission.
- **Signature**: Enables the authorized signatory to electronically sign and submit the form.

8.2.34 Completing a Form N-PX Submission

To assist you in completing a Form N-PX submission, the screens for submission form types N-PX and N-PX/A and their descriptions are included in this section.

The first step to filing an N-PX form is to select the required form type on the File Form N-PX screen. To navigate to this screen, select the 'File Form N-PX' link on the EDGAR menu of the Filing Website (see Figure 8-296). The File Form N-PX screen is displayed as shown below and allows you to select the type of form you are filing.

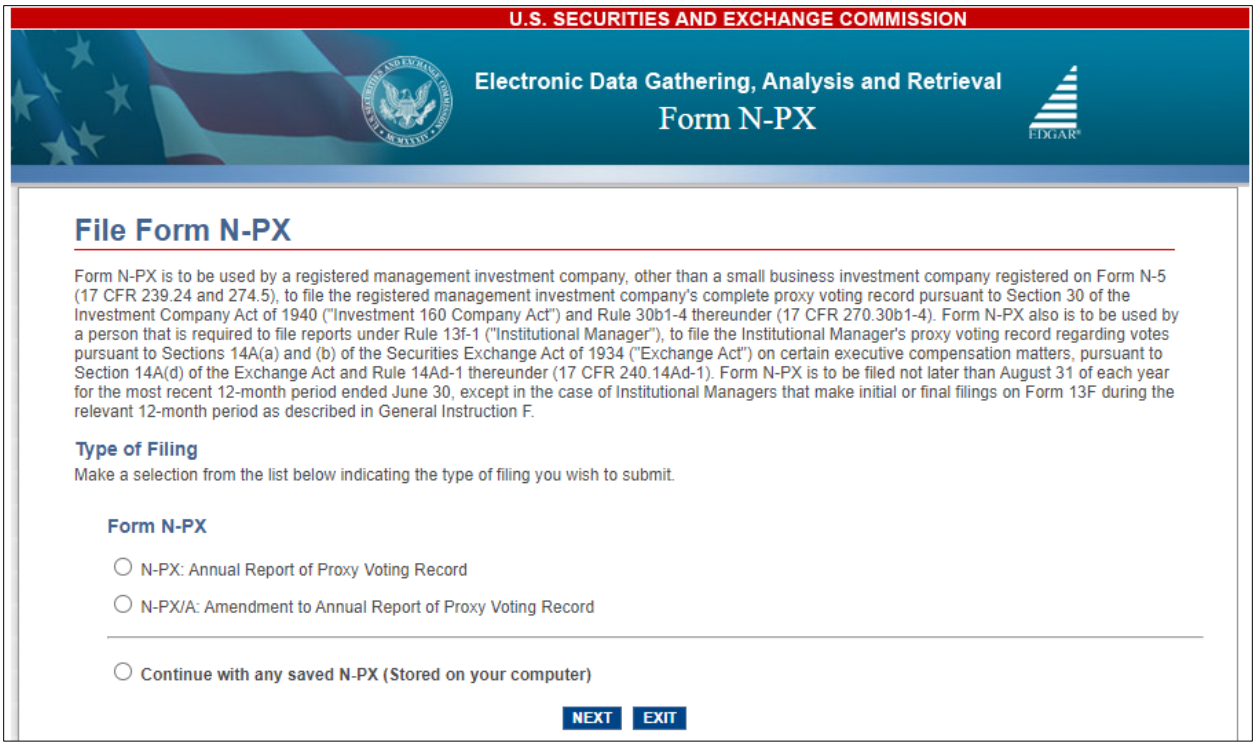


Figure 8-296: File Form N-PX

- If you are filing an Annual Report of Proxy Voting Record filed on Form N-PX, select the "N-PX: Annual Report of Proxy Voting Record" radio button.
- If you are filing an Amendment to Annual Report of Proxy Voting Record filed on Form N-PX, select the "N-PX: Amendment to Annual Report of Proxy Voting Record" radio button.
- If you want to continue working on a previously saved N-PX filing, select the "Continue with any saved N-PX (Stored on your computer)" radio button.

Once you select a form type on the File Form N-PX screen, click [Next]. You will be directed to the Filer Information screen specific to the selected form type.

This section provides general instructions for completing and filing Form N-PX. We recommend that you read this section prior to filing submission form types N-PX and N-PX/A. Understanding how the screens work may help you avoid commonly reported problems.

Below is a list of conventions used throughout the online form:

- Each field has a help message that provides information on how to complete a field. Some of these messages will include information on permitted formats. To view a help message, hover over the field name or question.
- Asterisks identify fields that are required.
- Unless otherwise specified, dates should be reported in the format MM/DD/YYYY. You may either type the date or choose a date from the calendar widget. Certain fields will be

pre-populated based on your responses to the Filer Information screen. These fields cannot be edited (they will be grayed out).

- Only Active series and class IDs are permitted. Duplicate and Inactive series and class IDs are not allowed.
- Certain items request a State or Country. If a State is entered, the country defaults to United States.
- Certain questions permit multiple entries. Below are instructions for adding entries:
    1. Complete the first entry.
    2. Select the [Save] button to save the entry.
    3. Select the [Add] button to add more entries.
    4. To delete an entry, click the [Delete] button adjacent to the entry. A dialog box prompts you for confirmation prior to deleting the entry. Click [Yes] to delete the entry. The Confirmation dialog box closes and the deleted entry is removed from the list.
       To edit an entry, click the [Edit] button adjacent to the entry. Make the required changes and save the entry.
- Throughout the filing process, you will have the ability to view the filing instructions, view and print your form, save your form to your computer, or exit the filing process. For more information on menu buttons (Save, Print, Instructions, etc.) available on the submission form type, refer to Section 8.2.2, "General Information on Online Forms."

Filer Information

The Filer Information screen shown below allows you to enter information pertaining to the filer and filing.



Figure 8-297: Filer Information

Note: Filers must provide a valid Filer CIK and CCC on the Filer Information screen before entering any other data or navigating to other tabs. Based on the CIK/CCC entered, certain fields on various tabs throughout the N-PX or N-PX/A submission become pre-populated with information maintained in EDGAR.

The tabs on the left side of the screen will vary depending on the filer selection from the "Are you a Registered Management Investment Company or an Institutional Manager?" drop-down list. Only tabs that apply to the chosen type will appear.

Complete the fields that pertain to your filing. These fields include:

- **Filer CIK and CCC**: Enter the CIK and CCC of the filer.
- **Filer Period**: Enter the filer period date or choose a date from the calendar widget.
- **Are you a Registered Management Investment Company or Institutional Manager?:** Select the drop-down list to view the following options:
    - Registered Management Investment Company
    - Institutional Manager
        - If Registered Management Investment Company is selected, a new mandatory field will populate titled "Filer Investment Company Type".
            - Click the drop-down list to display the list of filer investment company types and select the correct type from the list. The options are:
                - Form N-1A Filer (Mutual Fund)
                - Form N-2 Filer (Closed-End Investment Company)
                - Form N-3 Filer (Separate Account Registered as Open-End Management Investment Company)
                - Form N-4 Filer (Variable Annuity UIT Separate Account)
                - Form N-6 Filer (Variable Life UIT Separate Account)
                - Form S-1 or S-3 Filer (Face Amount Certificate Company)
                - Form S-6 Filer (UIT, Non-Insurance Product)

Note: The tabs displayed on the left side of the screen will vary depending on investment company type chosen by the filer.

- **Is this a LIVE or TEST Filing?**: Select the radio button to mark the submission as a LIVE or TEST filing. The default selection for this button is LIVE. Select the "TEST" radio button if you want to submit a test filing; EDGAR will then treat the submission as a test and it will not be disseminated.
  Note: EDGAR will only accept TEST filings in structured format for N-PX and N-PX/A submission types from December 19, 2022 to June 30, 2024. Beginning July 1, 2024, submission types N-PX and N-PX/A created in a structured format will be accepted as both LIVE and TEST online submissions.

- **Is this an electronic copy of an official filing submitted in paper format?**: Select the check box only if your submission is confirming an electronic copy of an official filing previously submitted on paper. If selected, the screen displays a field for the standard EDGAR File Number. Enter the SEC-provided file number, with a 028- or 811-prefix, in the File Number field.

- **Submission Contact Information**: Enter the name, phone number, and e-mail address of the person you would like the SEC to contact for any questions concerning the submission. These are optional fields.

- **Notification Information:**
  Notify via Filing Website only?: Select the check box if you want the acceptance or suspense messages to only be available on the EDGAR Filing website.

- **Notification E-mail Address**: If you want to notify others about the status of the filing, then enter their e-mail addresses. After you submit the filing, EDGAR will automatically send notification messages to these email addresses informing them of the filing status, i.e., whether the filing was accepted or suspended.
  To add a Notification E-mail Address:
  1. Enter the e-mail address.
  2. Select the [Save Notification Email] button to save the email address. The record is saved.
  3. If you need to add more email addresses, repeat steps 1 to 2.

Note: If you need to delete an address, click the [Delete] button adjacent to the email address. A dialog box prompts you for confirmation prior to deleting the email address. Click [Yes] to delete the email address. The Confirmation dialog box closes and the deleted email address is removed from the list box.

If the selected Filer Investment Company Type is N-1A, N-3, N-4, or N-6, the [Next] button navigates you to the "Series/Classes (Contracts) Information" screen. Once the [Next] button is selected on the "Series/Classes (Contracts) Information" screen the "Cover Page" screen is displayed.

Series/Classes (Contracts) Information

The Series/Classes (Contracts) Information screen is only displayed if you select N-1A, N-3, N-4, or N-6 as the Filer Investment Company Type (ICT) on the Filer Information screen.

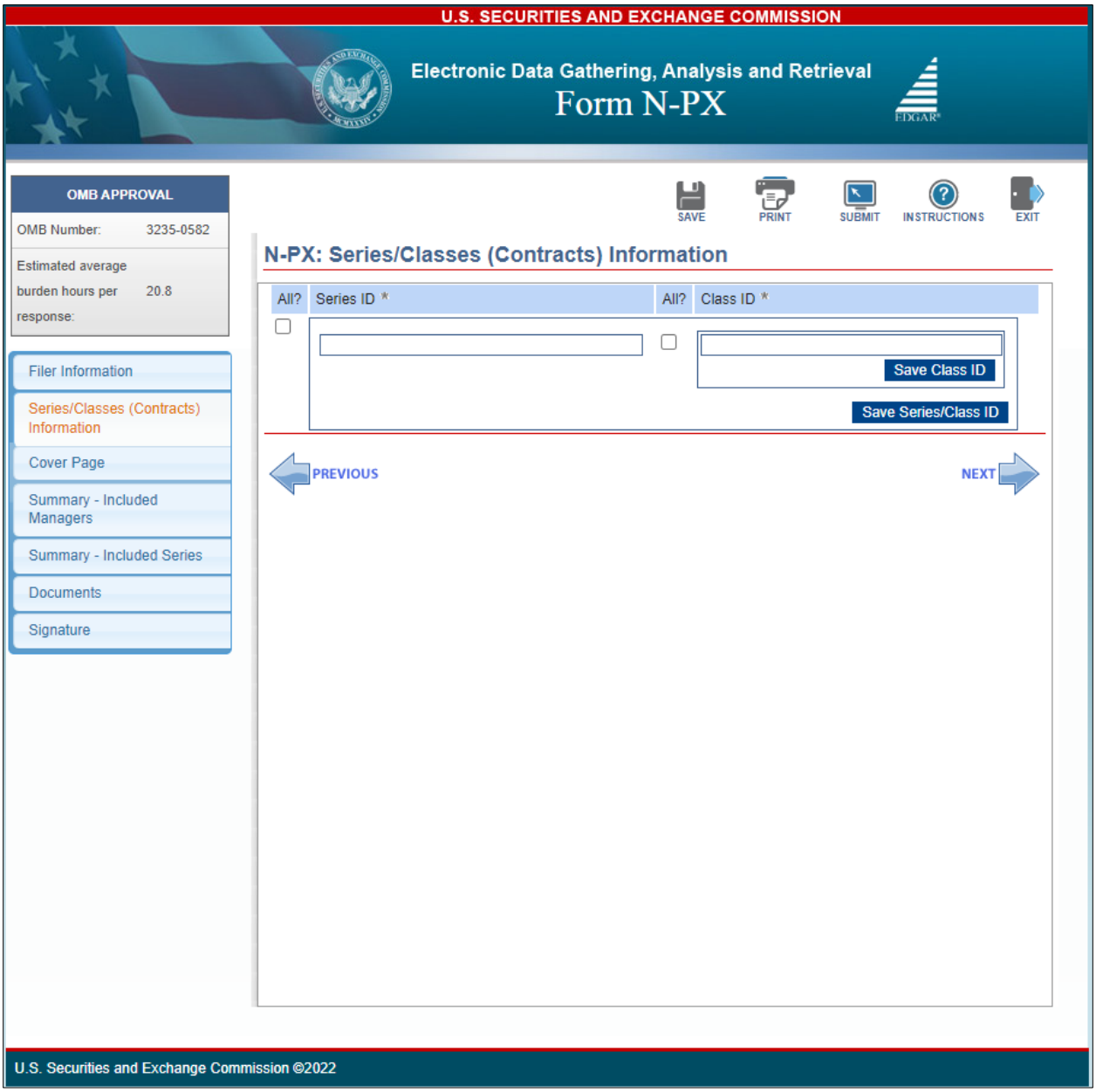


Figure 8-298: Series/Classes (Contracts) Information

The data entry conventions for the Series/Classes (Contracts) Information screen are as follows, and differ based on the ICT selected:

- All?: Select this check box only if the filing is being made for all series and classes of the registrant.
- Series ID: Enter the SEC-supplied series identifier, which starts with an “S”, followed by nine digits.
- All?: Select this check box if the filing is being made for all classes of that series.

- Class (Contract) ID: Enter the SEC-supplied class identifier, which starts with a “C”, followed by nine digits.
- Select the [Save Class ID] button to save the Class ID.
  Once all entries are provided, then select the [Save Series/Class ID].

Cover Page

The Cover Page allows you to provide identifying details about the filer (i.e., Registered Management Investment Company or Institutional Manager) and the filing (e.g., period date and Report Type) being submitted.

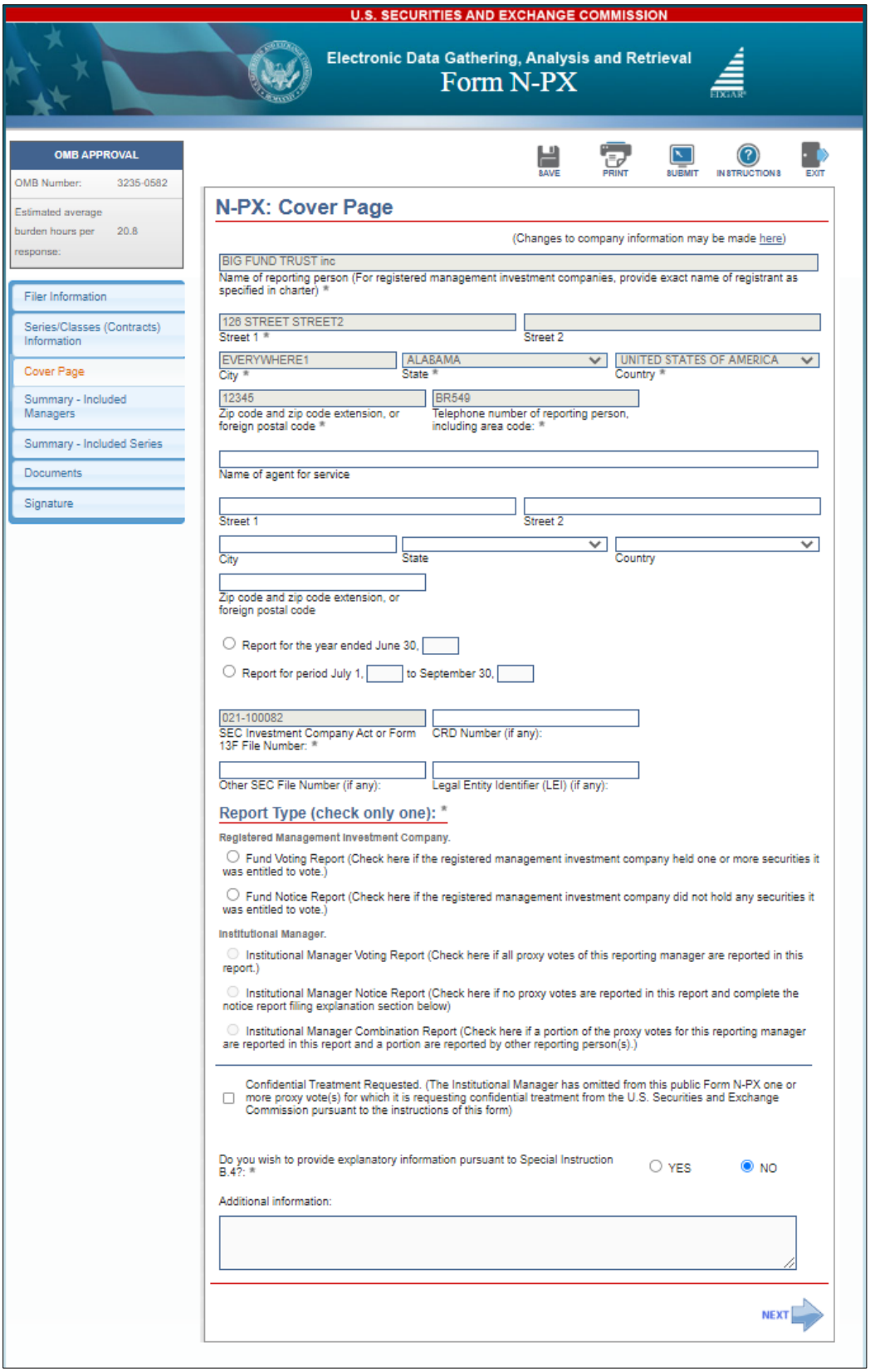


Figure 8-299: Cover Page

- **Name of Reporting Person**: The name of the reporting entity. This field is pre-populated from the Entity Name associated with the provided CIK number. This field is not editable on this screen.
- **Address**: The address for the entity's primary place of business. This field is pre-populated based on the provided CIK number. This field is not editable on this screen.
- **Telephone number of reporting person**: The telephone number for the entity. This field is pre-populated based on the provided CIK number. This field is not editable on this screen.

  Making Changes to Company Information: If you need to make changes to the company information maintained in EDGAR (e.g., name, address, contact information), click the hyperlinked word "here" within 'Changes to company information may be made here'. You will be directed to the Retrieve/Edit Data screen on a new browser window where you may modify this information maintained in EDGAR. However, the modified information will only be displayed if you exit the current session and restart the filing process.
- **Name of agent for service**: Enter the name of the agent up to 150 characters.
- **Address of Agent for Service**: Complete the required fields: Street Address 1, City, State, and Country (when State is selected, US is the default country), and Zip code. Street Address 2 is optional.
- **Reporting Period**: Select the radio button and enter the year in the YYYY format for one of the two options:
  - Report for the year ended June 30, YYYY.
  - Report for period July 1, YYYY to September 30, YYYY.
    - Note: The year in the second box will automatically populate after the year is entered in the first box.
- **SEC Investment Company Act or Form 13F File Number**: The SEC Investment Company Act or Form 13F File Number. This field is pre-populated based on the provided CIK number. This field is not editable.
- **CRD Number (if any)**: If applicable, enter the Reporting Person's Central Registration Depository ("CRD") number assigned by the Financial Industry Regulatory Authority's ('FINRA") Central Registration Depository system or by the Investment Adviser Registration Depository system ("CRD number").
- **Other SEC File Number**: If applicable, enter one additional file number assigned to the Reporting Person by the Commission (*e.g.*, 801-, 8-, or 802-).
- **Legal Entity Identifier (if any)**: If applicable, enter the Reporting Person's Legal Entity Identifier ("LEI").
- **Report Type**:
  - If Registered Management Investment Company was selected on the Filer Information screen, you must select one of the following:
    - "Fund Voting Report" (if the registered management investment company held one or more securities it was entitled to vote)
    - "Fund Notice Report" (if the registered management investment company did not hold any securities it was entitled to vote and therefore does not have any proxy votes to report)

      Note: The options for Institutional Manager will be disabled if "Registered

Management Investment Company" was selected on the Filer Information screen.

- If Institutional Manager was selected on the Filer Information screen, you must select one of the following:
  - Institutional Manager Voting Report (if all proxy votes of this reporting manager are reported in this report)
  - Institutional Manager Notice Report (if no proxy votes are reported in this report). If this is selected, you must complete the notice report filing explanation section by selecting one of the following:
    - All proxy votes for which the manager exercised voting power are reported by other reporting persons. If this is selected, you can add the 'List of Other Managers Reporting for this Manager' by selecting the corresponding button.
    - The manager did not exercise voting power for any reportable voting matter and therefore does not have any proxy votes to report.
    - The manager has a clearly disclosed policy of not voting and did not vote on any proxy voting matters.
  - Institutional Manager Combination Report (if a portion of the proxy votes for this reporting manager are reported in this report and a portion are reported by other reporting person(s)). If this is selected, the 'List of Other Managers Reporting for this Manager' section is displayed.

- **Confidential Treatment Requested**: Select this if the Institutional Manager has omitted from this public Form N-PX one or more proxy vote(s) for which it is requesting confidential treatment from the U.S. Securities and Exchange Commission pursuant to the instructions of this form.
- **Add List of Other Persons Reporting for this Manager**: This section will only display if you selected the Institutional Manager Notice Report and the notice report filing explanation "All proxy votes for which the manager exercised voting power are reported by other reporting persons" or if you selected Institutional Manager Combination Report. This section allows you to provide the following details for the Other Persons Reporting for this Manager: Investment Company Act or Form 13F Filer Number, CRD Number (if any), Other SEC File Number (if any), LEI (if any) and Name. Select the **Add List of Other Persons Reporting for this Manager** button to add more than one other person.
- **Do you wish to provide explanatory information pursuant to Special Instruction B.4?**: Select "Yes" if you wish to provide additional explanatory information. (Defaults to "No")
- **Additional Information**: If "Yes" was selected to "Do you wish to provide explanatory information pursuant to Special Instruction B.4?," enter any additional information (up to 4000 characters).

Summary – Included Managers

The Summary – Included Managers screen allows you to provide a summary of the Included Managers.

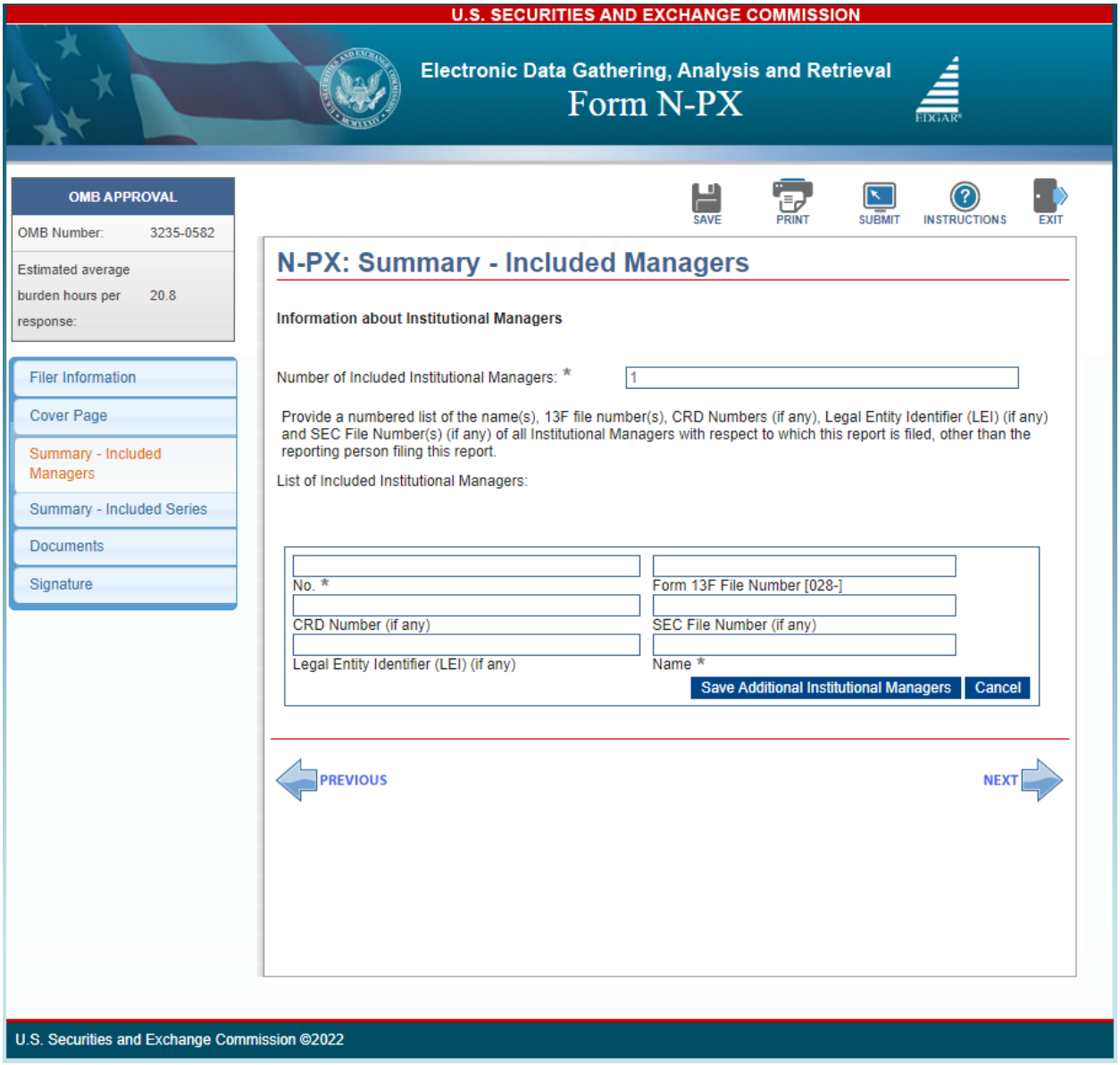


Figure 8-300: Summary - Included Managers

Information about Institutional Managers

- **Number of Included Institutional Managers**: The value entered in this field must match the number of Managers listed under the 'List of Included Institutional Managers' section. If the values do not match, the system shall display an error message upon selecting "Submit". If the value entered is zero for this field, then the 'List of Included Institutional Managers' section will state "None".
- **List of Included Institutional Managers**: If this submission reports proxy votes of one or more Managers, other than the Manager filing this report, then identify each such Manager in this section.
    1. Enter the number assigned to the Included Institutional Manager in the No. field. The number assigned must be entered in sequential order and need not be consecutive.

2. Enter the the Included Manager's Form 13 File Number with a 028- prefix.
3. Enter the CRD Number (if any).
4. Enter the another SEC File Number (if any).
5. Enter the LEI (if any).
6. Enter the Name of the Included Institutional Manager.
7. Click the [Save Additional Institutional Managers] button to list additional Managers.
   Note: To add more than one Institutional Managers with respect to which this report is filed, select the "Add Institutional Managers" button and repeat steps 1 through 7.
8. Click the [Delete] button displayed next to an entry to delete an entry.

Summary – Included Series

This screen allows you to provide a summary of all Series with respect to which the report is filed.

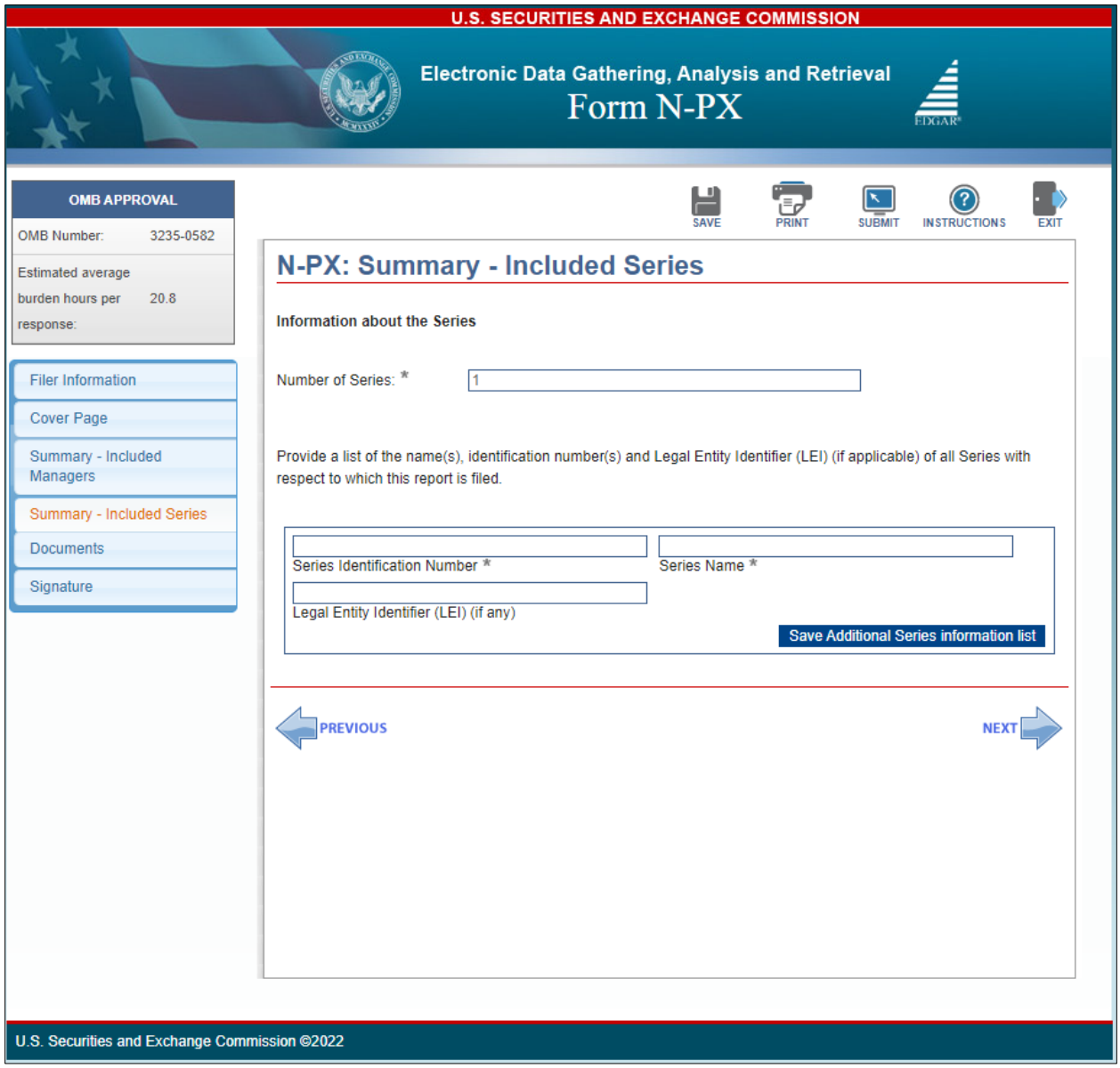


Figure 8-301: Summary - Included Series

Information about the Series

- **Number of Series**: Registered Investment Companies must complete this section. The value entered in this field must match the number of Series listed under the 'Additional Series Information List" section. (If the value entered is zero for this field, then the 'Information about the Series' section will state "None".)
- **Additional Series Information List**: If this submission reports proxy votes of one or more Series, then identify each such Series in this section.
    1. Enter the Series Identification Number.
    2. Enter the Series Name.
    3. Enter the LEI.

4. Click the [Save Additional Series information list] button to save the entry. To list additional Series, select the "Add Additional Series Information list" and repeat steps 1 through 4.
5. Click the [Delete] button displayed next to an entry to delete a Series.

Documents

The Attach Documents List screen enables you to upload the attachments necessary for submission form types N-PX and N-PX/A.

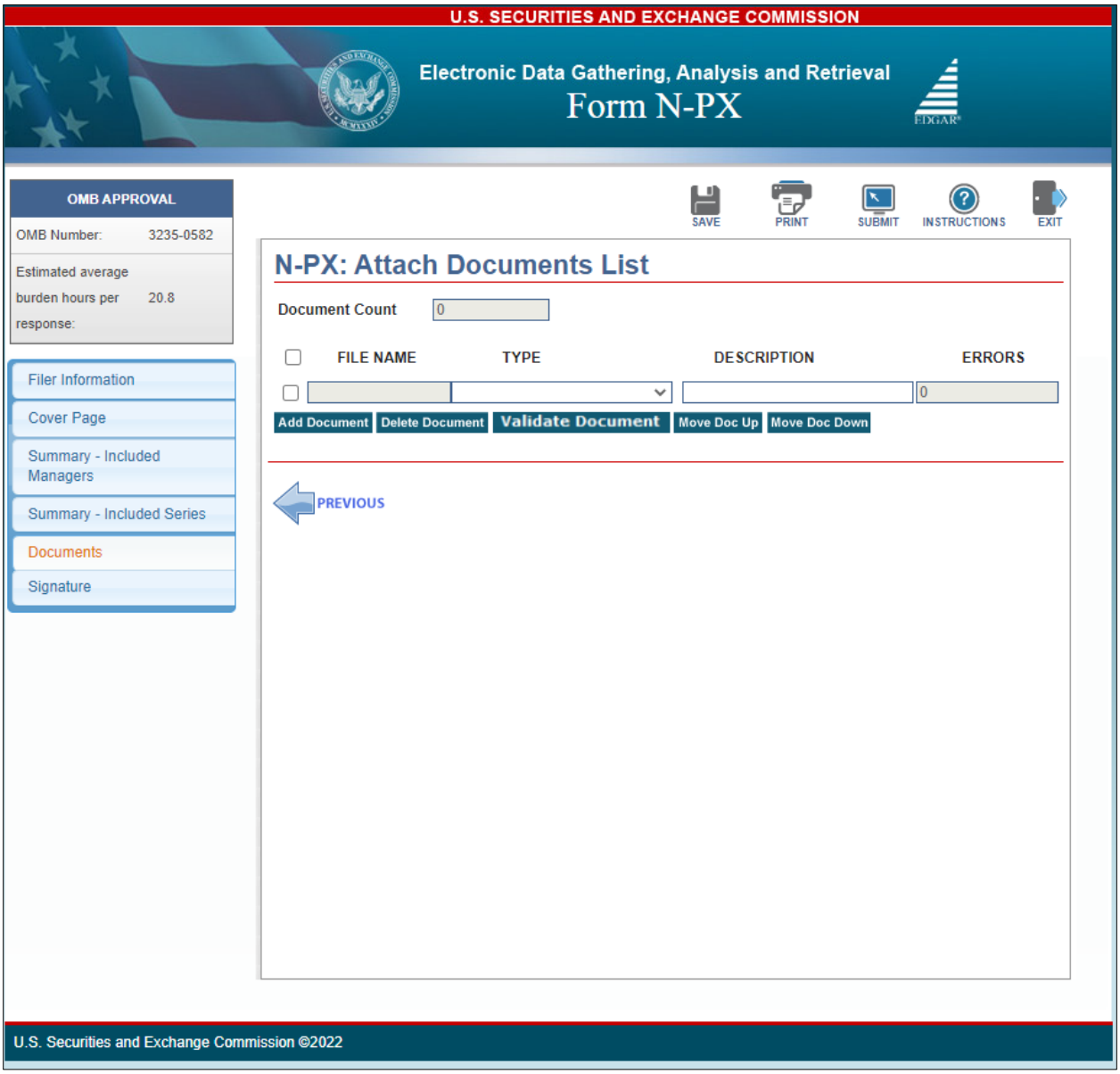


Figure 8-302: Attach Documents List screen

The following are important notes to consider when attaching documents to a submission:

- You can upload multiple documents to an N-PX and N-PX/A submission.
- You can upload Proxy Voting Record, GRAPHIC, COVER, and CORRESP document attachments for submission form types N-PX and N-PX/A.
- The Proxy Voting Record must be submitted in XML and must contain the following information:
    - The name of the issuer of the security;
    - The Council on Uniform Securities Identification Procedures ("CUSIP") number for the security;
    - The International Securities Identification Number ("ISIN") for the security;
    - The global share class Financial Instrument Global Identifier ("FIGI") for the security;
    - The shareholder meeting date;
    - An identification of the matter voted on;
    - All categories applicable to the matter voted on from the following list of categories:
        - Director elections;
        - Section 14A say-on-pay votes (examples: section 14A executive compensation, section 14A executive compensation vote frequency, section 14A extraordinary transaction executive compensation);
        - Audit-related (examples: auditor ratification, auditor rotation);
        - Investment company matters (examples: new or changed investment management agreement, assignment of investment management agreement, business development company approval of restricted securities or asset coverage ratio change, closed-end investment company issuance of shares below net asset value);
        - Shareholder rights and defenses (examples: adoption or modification of a shareholder rights plan, control share acquisition provisions, fair price provisions, board classification, cumulative voting);
        - Extraordinary transactions (examples: merger, asset sale, liquidation, buyout, joint venture, going private, spinoff, delisting);
        - Capital structure (examples: security issuance, stock split, reverse stock split, dividend, buyback, tracking stock, adjustment to par value, authorization of additional stock);
        - Compensation (examples: board compensation, executive compensation (other than Section 14A say-on-pay), board or executive anti-hedging, board or executive anti-pledging, compensation clawback 10b5-1 plans);
        - Corporate governance (examples: term limits, board committee issues, size of board, articles of incorporation or bylaws, codes of ethics, approval to adjourn, acceptance of minutes);
        - Environment or climate (examples: greenhouse gas (GHG) emissions, transition planning or reporting, biodiversity or ecosystem risk, chemical footprint, renewable energy or energy efficiency, water issues, waste or pollution, deforestation or land use, say-on-climate, environmental justice);

        - Human rights or human capital/workforce (examples: workforce-related mandatory arbitration, supply chain exposure to human rights risks, outsourcing or offshoring, workplace sexual harassment);
        - Diversity, equity, and inclusion (examples: board diversity, pay gap);
        - Other social issues (examples: lobbying, political contributions or activities, data privacy, responsible tax policies, charitable contributions, consumer protection); or
        - Other (along with a brief description).
    - For reports filed by Funds, disclose whether the matter was proposed by the issuer or by a security holder;
    - The number of shares that were voted, with the number zero ("0") entered if no shares were voted;
    - The number of shares that the reporting person loaned and did not recall;
    - How the shares in paragraph (i) were voted (e.g., for or against proposal, or abstain; for or withhold regarding election of directors) and, if the votes were cast in multiple manners (e.g., for and against), the number of shares voted in each manner;
    - Whether the votes disclosed in paragraph (k) represented votes for or against management's recommendation;
    - If applicable, identify each Institutional Manager on whose behalf this Form N PX report is being filed (other than the reporting person filing the report) and that exercised voting power over the security by entering the number assigned to the Institutional Manager on the Summary Page;
    - If applicable, identify the Series that was eligible to vote the security by providing the Series identification number listed on the Summary Page; and
    - Any other information the reporting person would like to provide about the matter or how it voted.
- You can upload the GRAPHIC, COVER AND CORRESP document attachments in *.txt, *.htm, *.jpg, and *.pdf formats as applicable. EDGAR must receive all official documents in either ASCII format or HTML format (with optional JPG or GIF Graphic support files) or the submission will be suspended.
- The maximum size of all N-PX and N-PX/A submissions, including all attached documents, must not exceed 200 MB. Refer to Chapter 5, "Constructing Attached Documents and Document Types" in this Volume for information on EDGAR standards for document attachments. Attaching files that do not meet these standards may cause your filing to be suspended.

Adding and Deleting a Document:

To add a document, follow the steps given below:

1. Click the [Add Document] button on the Attach Documents List screen. The Select File window is displayed.
2. Select the file you want to attach and click the [Open] button. The name of the attached file is displayed in the File Name field.

   Note: The file name must follow the EDGAR file naming standards described in Section 5.1.1, "File Naming Standards."

3. Select the document type from the values displayed in the Type field.
4. Enter a description for the attached document in the Description field. This field is optional and allows you to include up to 255 characters.
5. If you want to add multiple attachments, repeat steps 1 through 4.

To delete a document, follow the steps given below:

1. Select the check box adjacent to the document you want to delete and click the [Delete Document] button. A window prompts you to confirm that you want to delete the document
2. Click the [Yes] button to confirm deletion. EDGAR removes the document from the submission.
3. Click the [Yes] button to confirm deletion. EDGAR removes the document from the submission.

Moving a Document Up and Down

To move a document up, follow the steps given below:

1. Select the check box adjacent to the document that you wish to move up on the screen.
2. Click the [Move Doc Up] button to move the selected document up one row.

To move a document down, follow the steps given below:

1. Select the check box adjacent to the document that you wish to move down on the screen.
2. Click the [Move Doc Down] button to move the selected document down one row.

Before you transmit your submission, we recommend that you validate your document attachments.

Validating a Document

You can validate the document for errors by using the Doc Validation function.

1. Attach your documents to the EDGAR submission as described above.
2. Select the check box for the document you want to validate.
3. Click the [Validate Document] button.
   If there are no errors in the document, then the Errors field displays a value of zero. Proceed to step 6.
   If there are errors in the document, then the Errors field displays a value that corresponds to the number of errors in the document. Proceed to step 4.
4. Click the value in the Errors field for the document that contains errors. A Document Validation window opens and lists the errors in the document.
5. Correct any document errors using the tool that you used to create the document.
6. Transmit your submission, once your submission has been compiled and validated.
   Note: Clicking the check box next to the File Name field will automatically select all attachments for this submission. Clicking the check box next to the File Name field again will automatically de-select all selected attachments for this submission.
   The system validates the form to ensure that you have completed all Items. If there are errors in the form, a ‘red x’ icon is displayed on the tabs that contain incomplete or invalid information. You must complete any missing information and correct any errors

before re-submitting your form to EDGAR. If there are no errors in the form, the system displays a Confirmation/Warning screen. This screen prompts you for confirmation prior to transmitting your submission.

Signature

This screen identifies the person signing this report on behalf of the Reporting Person.



Figure 8-303: Signature

- **Reporting Person**: The name of the reporting entity. This field is pre-populated from the Entity Name associated with the provided CIK number. This field is not editable.
- **By (Signature)**: Enter the name of the person signing the form.

- **By (Printed Signature):** This field will automatically populate as the information is entered in the "By (Signature) field.
- **By (Title)**: Enter the title of the person signing the form.
- **By (Printed Title)**: This field will automatically populate as the information is entered in the "By (Signature) field.
- **Date**: Enter the date in MM/DD/YYYY format or choose a date from the calendar widget
- **Add Additional Signatures**: Add any additional signatures (up to a total of five signatures) for each submission.

Form N-PX Submission

When you have completed and saved the form and are ready to submit the filing, click the [Submit] button at the top of the screen. The system validates the form to ensure that you have completed all Items. If there are errors in the form, a 'red x' icon is displayed on the tabs that contain incomplete or invalid information. You must complete any missing information and correct any errors before re-submitting your form to EDGAR. If there are no errors in the form, the system displays a Confirmation/Warning screen.

Confirmation Screen

The Form N-PX Confirmation screen is shown below (Figure 8-304). This screen prompts you for confirmation prior to transmitting your submission.

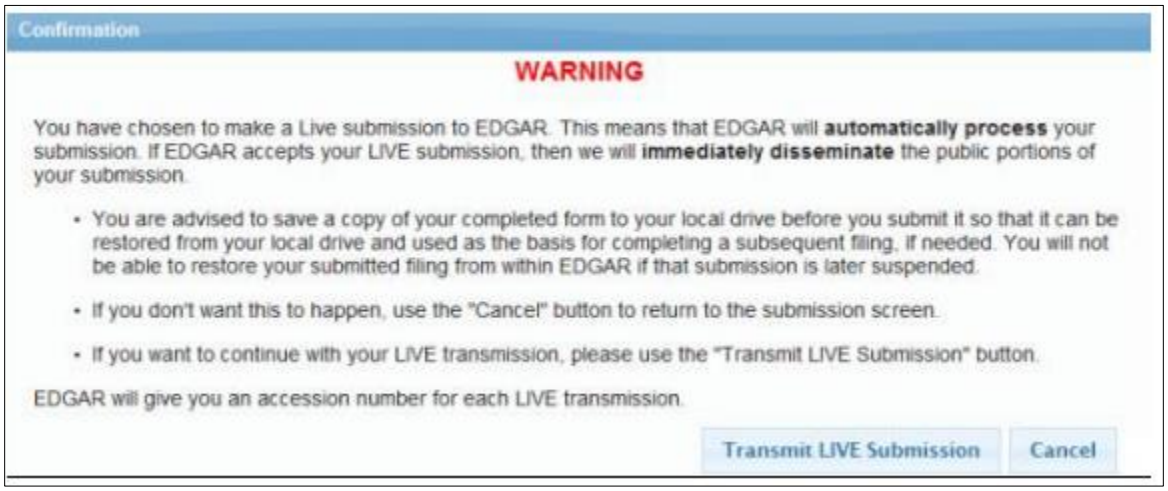


Figure 8-304: Confirmation Screen

Submission Acknowledgment

The Acknowledgment screen is shown below (Figure 8-305). It provides acknowledgment of your N-PX or N-PX/A submission transmission. Note the accession number for your records. The accession number only confirms receipt of the submission, not that it was actually accepted by EDGAR.



Figure 8-305: Acknowledgment Screen

8.2.35 File Form N-PX Confidential Treatment Request

This section describes the process for preparing and submitting Form N-PX CTR to EDGAR for processing.

Form N-PX CTR has the following variants (submission types):

- Form N-PX Confidential Treatment Request (N-PX CTR)
- Amendment to Form N-PX Confidential Treatment Request (N-PX CTR/A)

The following sections are applicable to submission form type N-PX CTR and its amendment:

- **Filer Information**: Information regarding the filer.
- **Cover Page** – Enables filers to provide identifying details about the filer and the filing.
- **Summary – Included Managers**: Allows the filer to provide a summary of the Institutional Managers included in the filing.
- **Documents**: Enables filers to upload the attachments necessary for the submission.
- **Signature**: Enables the authorized signatory to electronically sign and submit the form.

8.2.36 Completing a Form N-PX Confidential Treatment Request Submission

To assist you in completing a Form N-PX CTR submission, the screens for submission form types N-PX CTR and N-PX CTR/A and their descriptions are included in this section.

The first step to filing an N-PX CTR form is to select the required form type on the File Form N-PX CTR screen. To navigate to this screen, select the 'File Form N-PX CTR' link on the EDGAR menu of the Filing Website (see Figure 8-306). The File Form N-PX CTR screen is displayed as shown below and allows you to select the type of form you are filing.

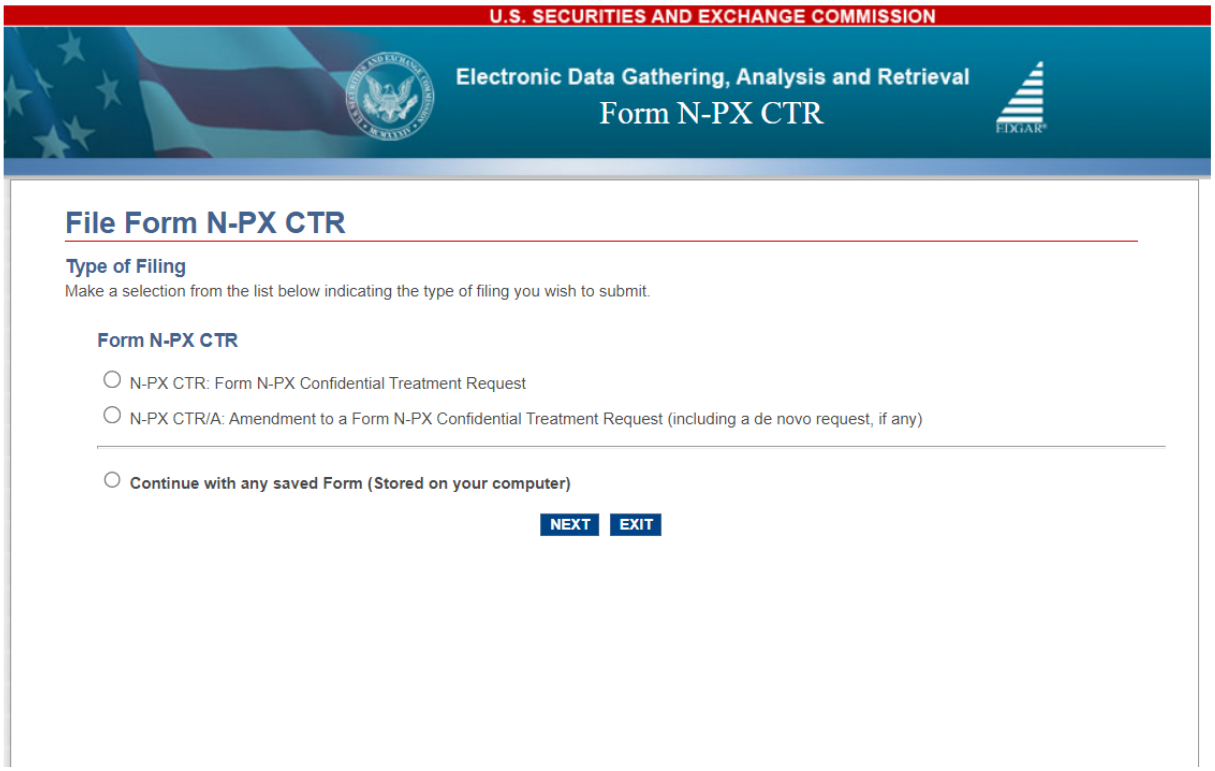


Figure 8-306: File Form N-PX CTR

- If you are filing a Form N-PX Confidential Treatment Request, select the "N-PX CTR: Form N-PX Confidential Treatment Request" radio button.
- If you are filing an Amendment to a Form N-PX Confidential Treatment Request, select the "N-PX CTR/A: Amendment to a Form N-PX Confidential Treatment Request (including a de novo request, if any)" radio button.
- If you want to continue working on a previously saved N-PX CTR filing, select the "Continue with any saved N-PX CTR (Stored on your computer)" radio button.

Once you select a form type on the File Form N-PX CTR screen, click [Next]. You will be directed to the Filer Information screen specific to the selected form type.

This section provides general instructions for completing and filing Form N-PX CTR. We recommend that you read this section prior to filing submission form types N-PX CTR and N-PX CTR /A. Understanding how the screens work may help you avoid commonly reported problems.

Below is a list of conventions used throughout the online form:

- Each field has a help message that provides information on how to complete a field. Some of these messages will include information on permitted formats. To view a help message, hover over the field name or question.

- Asterisks identify fields that are required.
- Unless otherwise specified, dates should be reported in the format MM/DD/YYYY. You may either type the date or choose a date from the calendar widget. Certain fields will be pre-populated based on your responses to the Filer Information screen. These fields cannot be edited (they will be grayed out).
- Only Active series and class IDs are permitted. Duplicate and Inactive series and class IDs are not allowed.
- Certain items request a State or Country. If a State is entered, the country defaults to United States.
- Certain questions permit multiple entries. Below are instructions for adding entries:
    1. Complete the first entry.
    2. Select the [Save] button to save the entry.
    3. Select the [Add] button to add more entries.
    4. To delete an entry, click the [Delete] button adjacent to the entry. A dialog box prompts you for confirmation prior to deleting the entry. Click [Yes] to delete the entry. The Confirmation dialog box closes and the deleted entry is removed from the list.

To edit an entry, click the [Edit] button adjacent to the entry. Make the required changes and save the entry.

- Throughout the filing process, you will have the ability to view the filing instructions, view and print your form, save your form to your computer, or exit the filing process. For more information on menu buttons (Save, Print, Instructions, etc.) available on the submission form type, refer to Section 8.2.2, "General Information on Online Forms."

Filer Information

The Filer Information screen shown below allows you to enter information pertaining to the filer and filing.

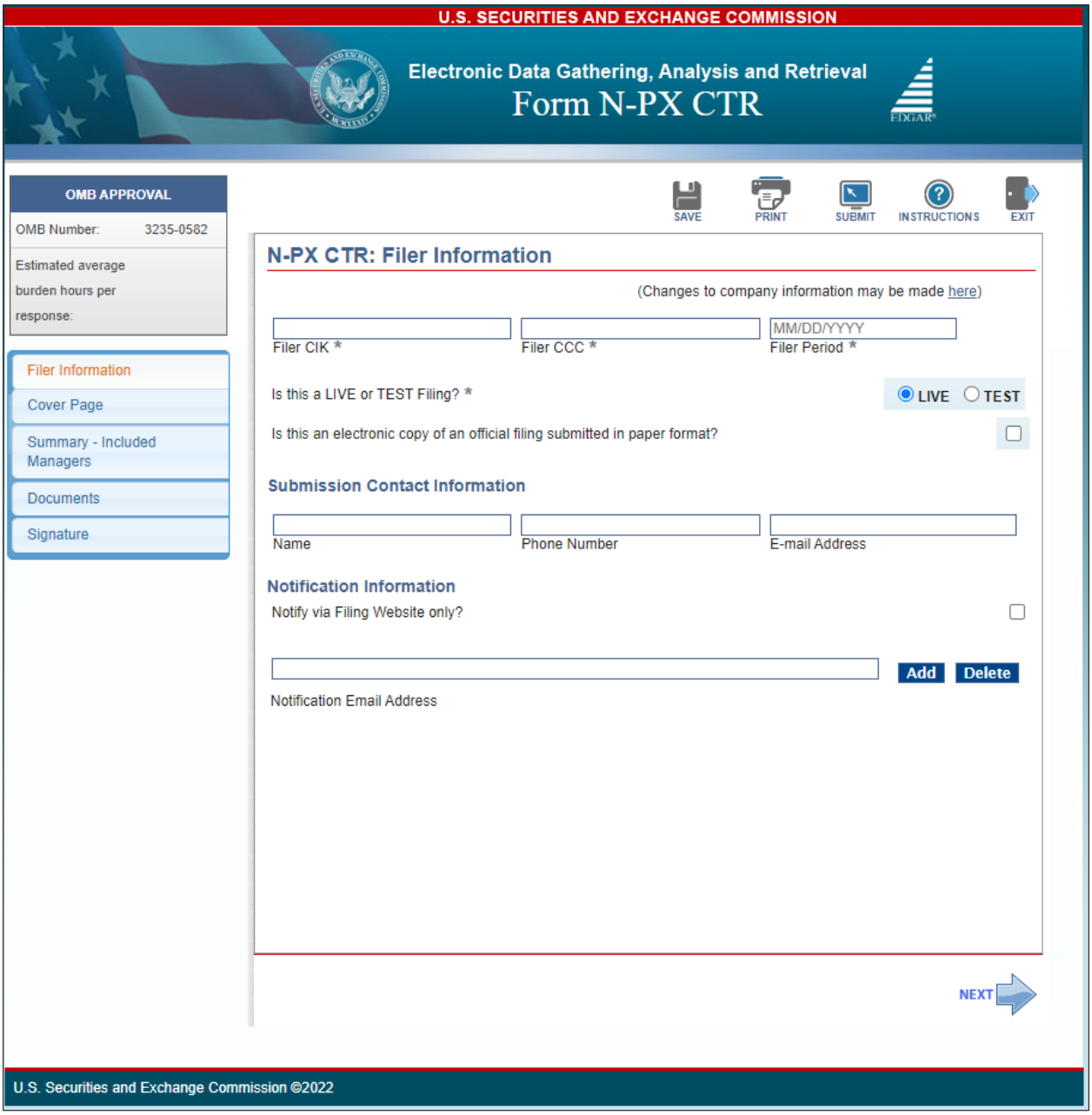


Figure 8-307: Filer Information

Note: Filers must provide a valid Filer CIK and CCC on the Filer Information screen before entering any other data or navigating to other tabs. Based on the CIK/CCC entered, certain fields on various tabs throughout the N-PX CTR or N-PX CTR/A submission become pre-populated with information maintained in EDGAR.

Complete the fields that pertain to your filing. These fields include:

- **Filer CIK and CCC:** Enter the CIK and CCC of the filer.
- **Filer Period**: Enter the filer period date or choose a date from the calendar widget.

- **Is this a LIVE or TEST Filing?:** Select the radio button to mark the submission as a LIVE or TEST filing. The default selection for this button is LIVE. Select the "TEST" radio button if you want to submit a test filing; EDGAR will then treat the submission as a test and it will not be disseminated.
  Note: EDGAR will only accept TEST filings in structured format for N-PX CTR and N-PX CTR/A submission types from December 19, 2022 to June 30, 2024. Beginning July 1, 2024, submission types N-PX CTR and N-PX CTR/A created in a structured format will be accepted as both LIVE and TEST online submissions.
- **Is this an electronic copy of an official filing submitted in paper format?:** Select the check box only if your submission is confirming an electronic copy of an official filing previously submitted on paper. If selected, the screen displays a field for the standard EDGAR File Number. Enter the SEC-provided file number, with a 028- prefix, in the File Number field.
- **Is this a de novo request? (Please refer to confidential treatment instruction 7.)** Select the check box if this submission is a "de novo request."
- **Submission Contact Information:** Enter the name, phone number, and e-mail address of the person you would like the SEC to contact for any questions concerning the submission. These are optional fields.
- **Notification Information:**
  Notify via Filing Website only?: Select the check box if you want the acceptance or suspense messages to only be available on the EDGAR Filing website.
- **Notification E-mail Address:** If you want to notify others about the status of the filing, then enter their e-mail addresses. After you submit the filing, EDGAR will automatically send notification messages to these email addresses informing them of the filing status, i.e., whether the filing was accepted or suspended.

  To add a Notification E-mail Address:

  1. Enter the e-mail address.

  2. Select the [Save Notification Email] button to save the email address. The record is saved.

  3. If you need to add more email addresses, repeat steps 1 to 2.

  Note: If you need to delete an address, click the [Delete] button adjacent to the email address. A dialog box prompts you for confirmation prior to deleting the email address. Click [Yes] to delete the email address. The Confirmation dialog box closes and the deleted email address is removed from the list box.

Cover Page

The Cover Page allows you to provide identifying details about the filer and the filing (e.g., period date and Report Type) being submitted.

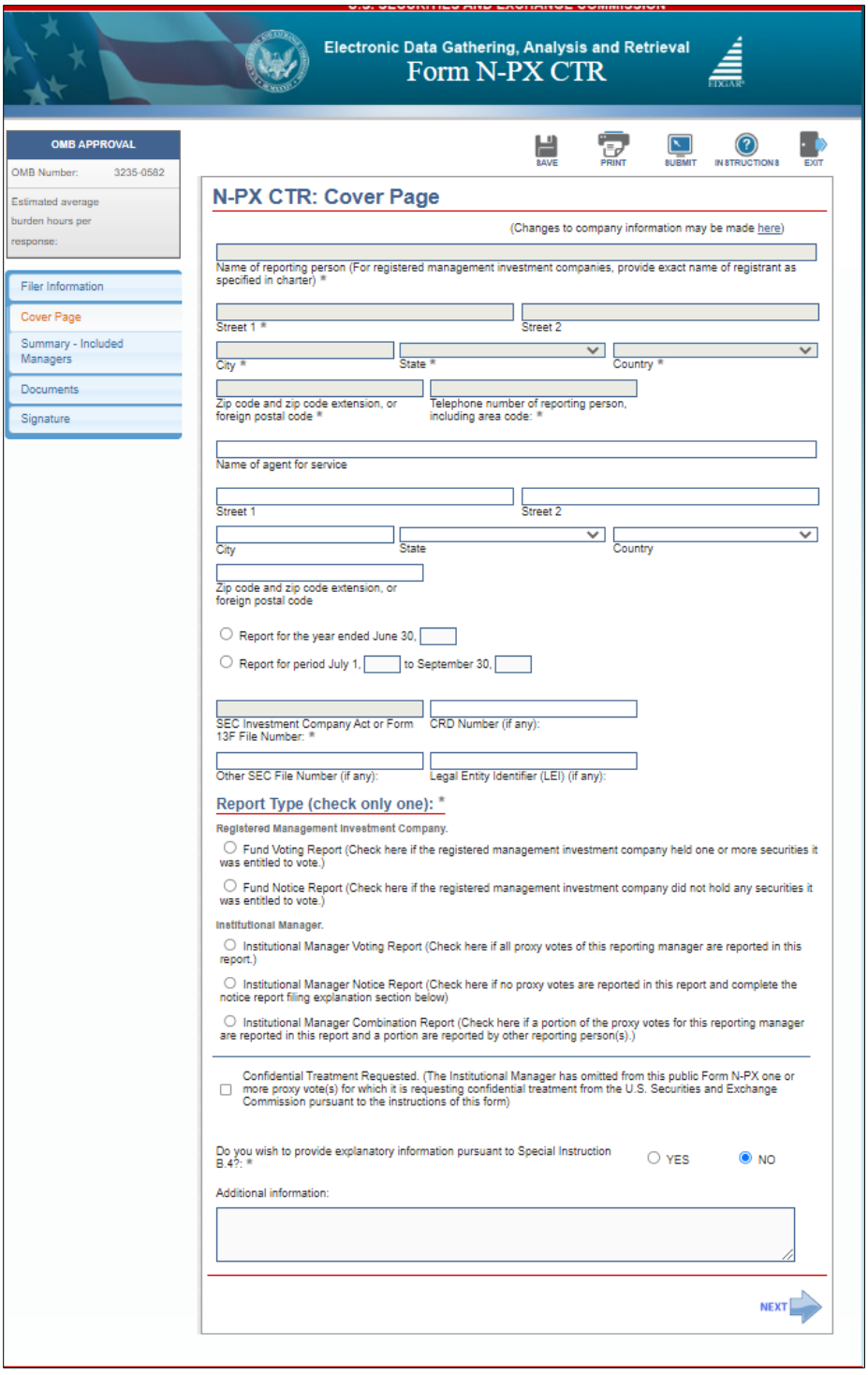


Figure 8-308: Cover Page

- **Name of Reporting Person**: The name of the reporting entity. This field is pre-populated from the Entity Name associated with the provided CIK number. This field is not editable on this screen.

- **Address**: The address for the entity's primary place of business. This field is pre-populated based on the provided CIK number. This field is not editable on this screen.
- **Telephone number of reporting person**: The telephone number for the entity. This field is pre-populated based on the provided CIK number. This field is not editable on this screen.

  Making Changes to Company Information: If you need to make changes to the company information maintained in EDGAR (e.g., name, address, contact information), click the hyperlinked word "here" within 'Changes to company information may be made here'. You will be directed to the Retrieve/Edit Data screen on a new browser window where you may modify this information maintained in EDGAR. However, the modified information will only be displayed if you exit the current session and restart the filing process.
- **Name of agent for service**: Enter the name of the agent up to 150 characters.
- **Address of Agent for Service**: Complete the required fields: Street Address 1, City, State, and Country (when State is selected, US is the default country), and Zip code. Street Address 2 is optional.
- **Reporting Period**: Select the radio button and enter the year in the YYYY format for one of the two options:
  - Report for the year ended June 30, YYYY.
  - Report for period July 1, YYYY to September 30, YYYY.
    - Note: The year in the second box will automatically populate after the year is entered in the first box.
- **SEC Investment Company Act or Form 13F File Number**: The SEC Investment Company Act or Form 13F File Number. This field is pre-populated based on the provided CIK number. This field is not editable.
- **CRD Number (if any)**: If applicable, enter the Reporting Person's Central Registration Depository ("CRD") number assigned by the Financial Industry Regulatory Authority's ('FINRA") Central Registration Depository system or by the Investment Adviser Registration Depository system ("CRD number").
- **Other SEC File Number**: If applicable, enter one additional file number assigned to the Reporting Person by the Commission (e.g., 801-, 8-, or 802-).
- **Legal Entity Identifier (if any)**: If applicable, enter the Reporting Person's Legal Entity Identifier ("LEI").
- **Report Type**:
  - You must select one of the following:
    - Institutional Manager Voting Report (if all proxy votes of this reporting manager are reported in this report)
    - Institutional Manager Notice Report (if no proxy votes are reported in this report). If this is selected, you must complete the notice report filing explanation section by selecting one of the following:

- All proxy votes for which the manager exercised voting power are reported by other reporting persons. If this is selected, you can add the 'List of Other Managers Reporting for this Manager' by selecting the corresponding button.
- The manager did not exercise voting power for any reportable voting matter and therefore does not have any proxy votes to report.
- The manager has a clearly disclosed policy of not voting and did not vote on any proxy voting matters.

▪ Institutional Manager Combination Report (if a portion of the proxy votes for this reporting manager are reported in this report and a portion are reported by other reporting person(s). If this is selected, the 'List of Other Managers Reporting for this Manager' section is displayed.

- **Add List of Other Persons Reporting for this Manager**: This section will only display if you selected the Institutional Manager Notice Report and the notice report filing explanation "All proxy votes for which the manager exercised voting power are reported by other reporting persons" or if you selected Institutional Manager Combination Report. This section allows you to provide the following details for the Other Persons Reporting for this Manager: Investment Company Act or Form 13F Filer Number, CRD Number (if any), Other SEC File Number (if any), LEI (if any) and Name. Select the **Add List of Other Persons Reporting for this Manager** button to add more than one other person.
- **Do you wish to provide explanatory information pursuant to Special Instruction B.4?**: Select "Yes" if you wish to provide additional explanatory information. (Defaults to "No")
- **Additional Information**: If "Yes" was selected to "Do you wish to provide explanatory information pursuant to Special Instruction B.4?," enter any additional information (up to 4000 characters).

Summary – Included Managers

The Summary – Included Managers screen allows you to provide a summary of the Included Managers.

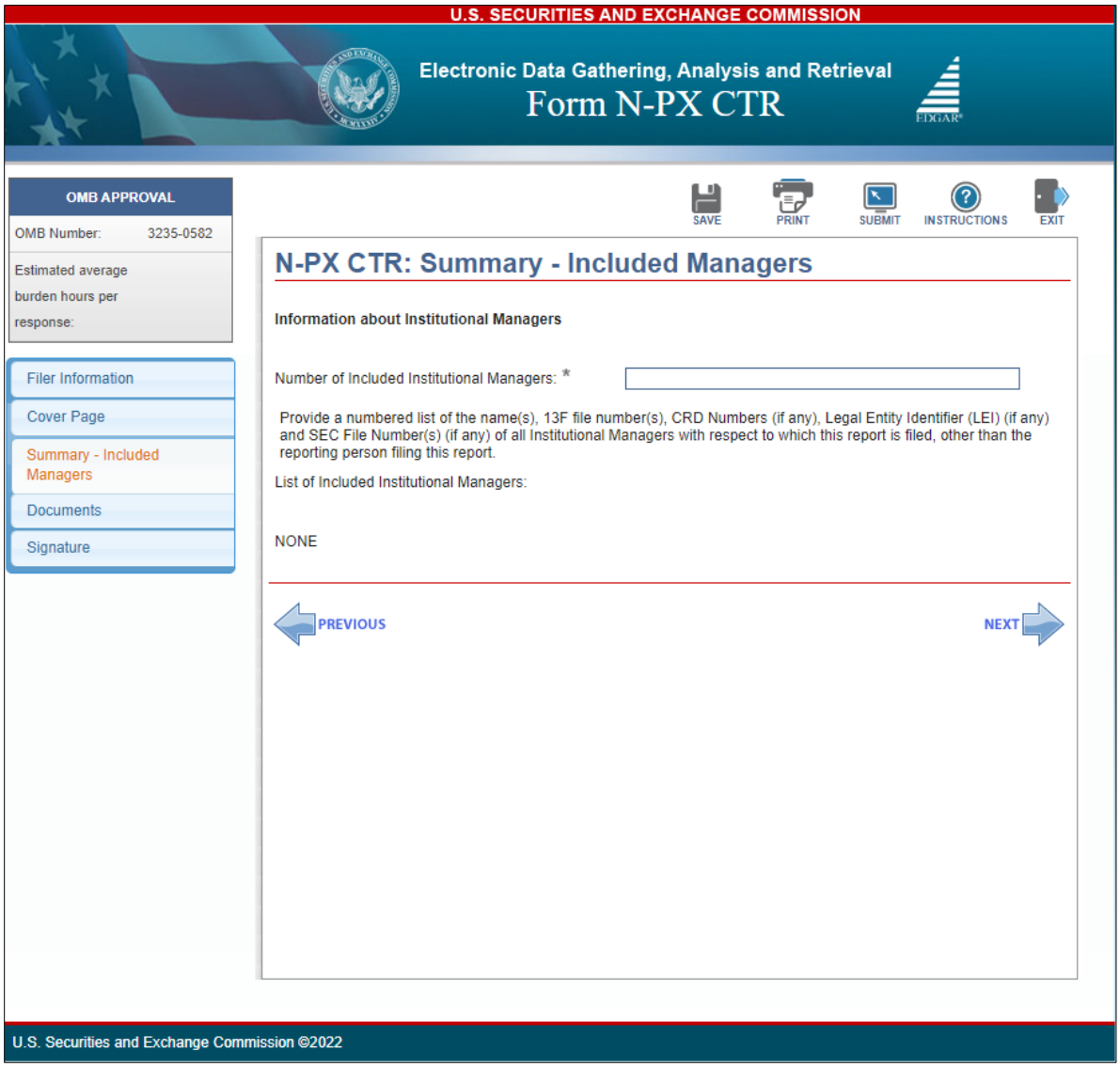


Figure 8-309: Summary - Included Managers

Information about Institutional Managers

- **Number of Included Institutional Managers**: The value entered in this field must match the number of Managers listed under the 'List of Included Institutional Managers' section. If the values do not match, the system shall display an error message upon selecting "Submit". If the value entered is zero for this field, then the 'List of Included Institutional Managers' section will state "None".
- **List of Included Institutional Managers**: If this submission reports proxy votes of one or more Managers, other than the Manager filing this report, then identify each such Manager in this section.

1. Enter the number assigned to the Included Institutional Manager in the No. field. The number assigned must be entered in sequential order and need not be consecutive.
2. Enter the Included Manager's Form 13 File Number with a 028- prefix.
3. Enter the CRD Number (if any).
4. Enter the another SEC File Number (if any).
5. Enter the LEI (if any).
6. Enter the Name of the Included Institutional Manager.
7. Click the [Save Additional Institutional Managers] button to list additional Managers.
   Note: To add more than one Institutional Managers with respect to which this report is filed, select the "Add Institutional Managers" button and repeat steps 1 through 7.
8. Click the [Delete] button displayed next to an entry to delete an entry.

Documents

The Attach Documents List screen enables you to upload the attachments necessary for submission form types N-PX CTR and N-PX CTR/A.

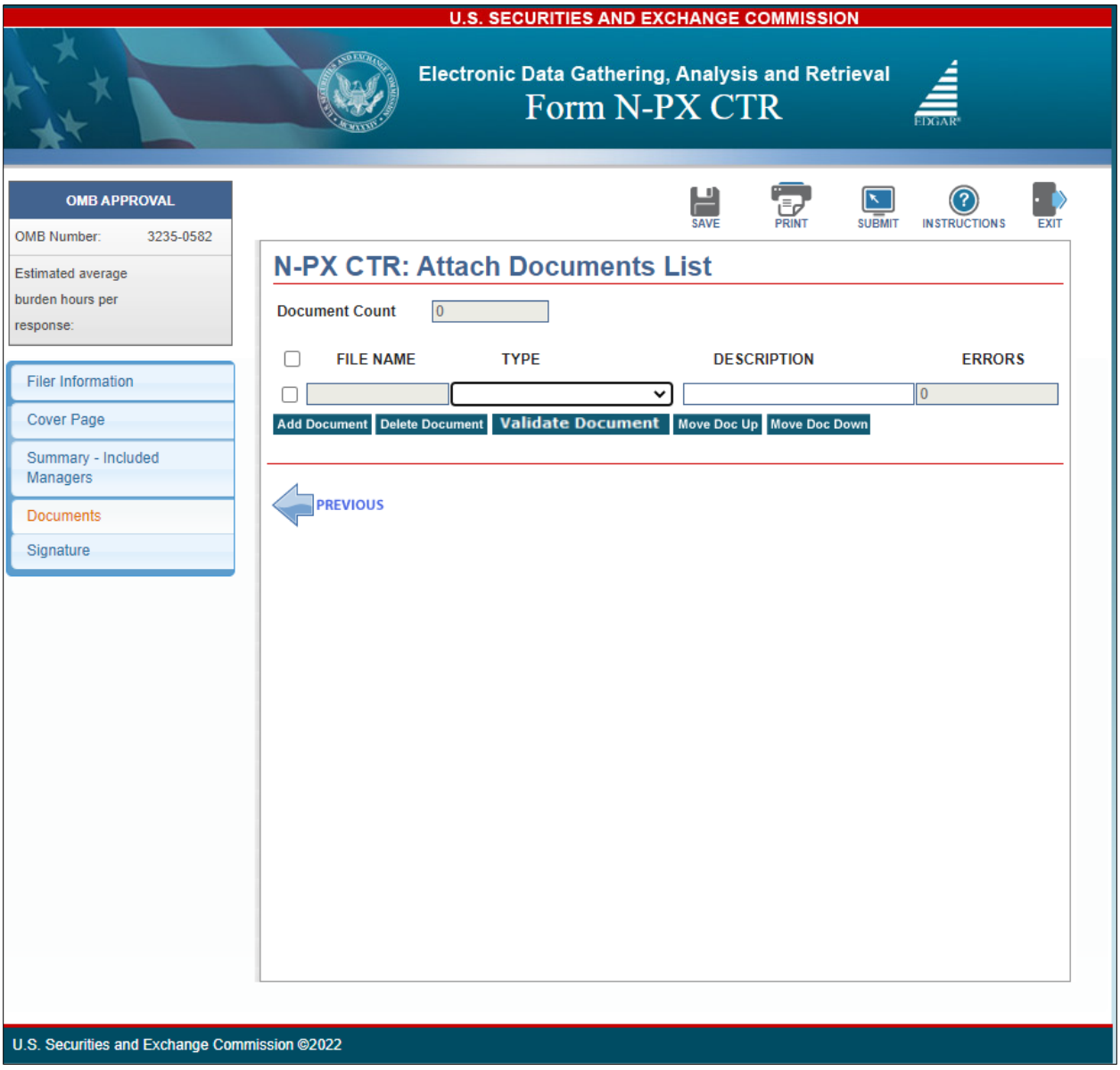


Figure 8-310: Attach Documents List screen

The following are important notes to consider when attaching documents to a submission:

- You can upload multiple documents to an N-PX CTR and N-PX CTR/A submission.
- You can upload Proxy Voting Record, GRAPHIC, COVER, and CORRESP, and REQUEST LETTER document attachments for submission form types N-PX CTR and N-PX CTR/A.
- The Proxy Voting Record must be submitted in XML and must contain the following information:
    - The name of the issuer of the security;

- The Council on Uniform Securities Identification Procedures ("CUSIP") number for the security;
- The International Securities Identification Number ("ISIN") for the security;
- The global share class Financial Instrument Global Identifier ("FIGI") for the security;
- The shareholder meeting date;
- An identification of the matter voted on;
- All categories applicable to the matter voted on from the following list of categories:
    - Director elections;
    - Section 14A say-on-pay votes (examples: section 14A executive compensation, section 14A executive compensation vote frequency, section 14A extraordinary transaction executive compensation);
    - Audit-related (examples: auditor ratification, auditor rotation);
    - Investment company matters (examples: new or changed investment management agreement, assignment of investment management agreement, business development company approval of restricted securities or asset coverage ratio change, closed-end investment company issuance of shares below net asset value);
    - Shareholder rights and defenses (examples: adoption or modification of a shareholder rights plan, control share acquisition provisions, fair price provisions, board classification, cumulative voting);
    - Extraordinary transactions (examples: merger, asset sale, liquidation, buyout, joint venture, going private, spinoff, delisting);
    - Capital structure (examples: security issuance, stock split, reverse stock split, dividend, buyback, tracking stock, adjustment to par value, authorization of additional stock);
    - Compensation (examples: board compensation, executive compensation (other than Section 14A say-on-pay), board or executive anti-hedging, board or executive anti-pledging, compensation clawback 10b5-1 plans);
    - Corporate governance (examples: term limits, board committee issues, size of board, articles of incorporation or bylaws, codes of ethics, approval to adjourn, acceptance of minutes);
    - Environment or climate (examples: greenhouse gas (GHG) emissions, transition planning or reporting, biodiversity or ecosystem risk, chemical footprint, renewable energy or energy efficiency, water issues, waste or pollution, deforestation or land use, say-on-climate, environmental justice);
    - Human rights or human capital/workforce (examples: workforce-related mandatory arbitration, supply chain exposure to human rights risks, outsourcing or offshoring, workplace sexual harassment);

        - Diversity, equity, and inclusion (examples: board diversity, pay gap);
        - Other social issues (examples: lobbying, political contributions or activities, data privacy, responsible tax policies, charitable contributions, consumer protection); or
        - Other (along with a brief description).
    - For reports filed by Funds, disclose whether the matter was proposed by the issuer or by a security holder;
    - The number of shares that were voted, with the number zero ("0") entered if no shares were voted;
    - The number of shares that the reporting person loaned and did not recall;
    - How the shares in paragraph (i) were voted (e.g., for or against proposal, or abstain; for or withhold regarding election of directors) and, if the votes were cast in multiple manners (e.g., for and against), the number of shares voted in each manner;
    - Whether the votes disclosed in paragraph (k) represented votes for or against management's recommendation;
    - If applicable, identify each Institutional Manager on whose behalf this Form N-PX CTR report is being filed (other than the reporting person filing the report) and that exercised voting power over the security by entering the number assigned to the Institutional Manager on the Summary Page;
    - If applicable, identify the Series that was eligible to vote the security by providing the Series identification number listed on the Summary Page; and
    - Any other information the reporting person would like to provide about the matter or how it voted.

- You can upload the GRAPHIC, COVER AND CORRESP document attachments in *.txt, *.htm, *.jpg, and *.pdf formats as applicable. EDGAR must receive all official documents in either ASCII format or HTML format (with optional JPG or GIF Graphic support files) or the submission will be suspended.
- The REQUEST LETTER is to be submitted in .pdf format only
- The maximum size of all N-PX CTR and N-PX CTR/A submissions, including all attached documents, must not exceed 200 MB. Refer to Chapter 5, "Constructing Attached Documents and Document Types" in this Volume for information on EDGAR standards for document attachments. Attaching files that do not meet these standards may cause your filing to be suspended.

Adding and Deleting a Document:

To add a document, follow the steps given below:

1. Click the [Add Document] button on the Attach Documents List screen. The Select File window is displayed.
2. Select the file you want to attach and click the [Open] button. The name of the attached file is displayed in the File Name field.

Note: The file name must follow the EDGAR file naming standards described in Section 5.1.1, "File Naming Standards."

3. Select the document type from the values displayed in the Type field.
4. Enter a description for the attached document in the Description field. This field is optional and allows you to include up to 255 characters.
5. If you want to add multiple attachments, repeat steps 1 through 4.

To delete a document, follow the steps given below:

1. Select the check box adjacent to the document you want to delete and click the [Delete Document] button. A window prompts you to confirm that you want to delete the document
2. Click the [Yes] button to confirm deletion. EDGAR removes the document from the submission.
3. Click the [Yes] button to confirm deletion. EDGAR removes the document from the submission.

Moving a Document Up and Down

To move a document up, follow the steps given below:

1. Select the check box adjacent to the document that you wish to move up on the screen.
2. Click the [Move Doc Up] button to move the selected document up one row.

To move a document down, follow the steps given below:

1. Select the check box adjacent to the document that you wish to move down on the screen.
2. Click the [Move Doc Down] button to move the selected document down one row.

Before you transmit your submission, we recommend that you validate your document attachments.

Validating a Document

You can validate the document for errors by using the Doc Validation function.

1. Attach your documents to the EDGAR submission as described above.
2. Select the check box for the document you want to validate.
3. Click the [Validate Document] button.

   If there are no errors in the document, then the Errors field displays a value of zero. Proceed to step 6.

   If there are errors in the document, then the Errors field displays a value that corresponds to the number of errors in the document. Proceed to step 4.
4. Click the value in the Errors field for the document that contains errors. A Document Validation window opens and lists the errors in the document.
5. Correct any document errors using the tool that you used to create the document.

6. Transmit your submission, once your submission has been compiled and validated.

   Note: Clicking the check box next to the File Name field will automatically select all attachments for this submission. Clicking the check box next to the File Name field again will automatically de-select all selected attachments for this submission.

   The system validates the form to ensure that you have completed all Items. If there are errors in the form, a 'red x' icon is displayed on the tabs that contain incomplete or invalid information. You must complete any missing information and correct any errors before re-submitting your form to EDGAR. If there are no errors in the form, the system displays a Confirmation/Warning screen. This screen prompts you for confirmation prior to transmitting your submission.

Signature

This screen identifies the person signing this report on behalf of the Reporting Person.

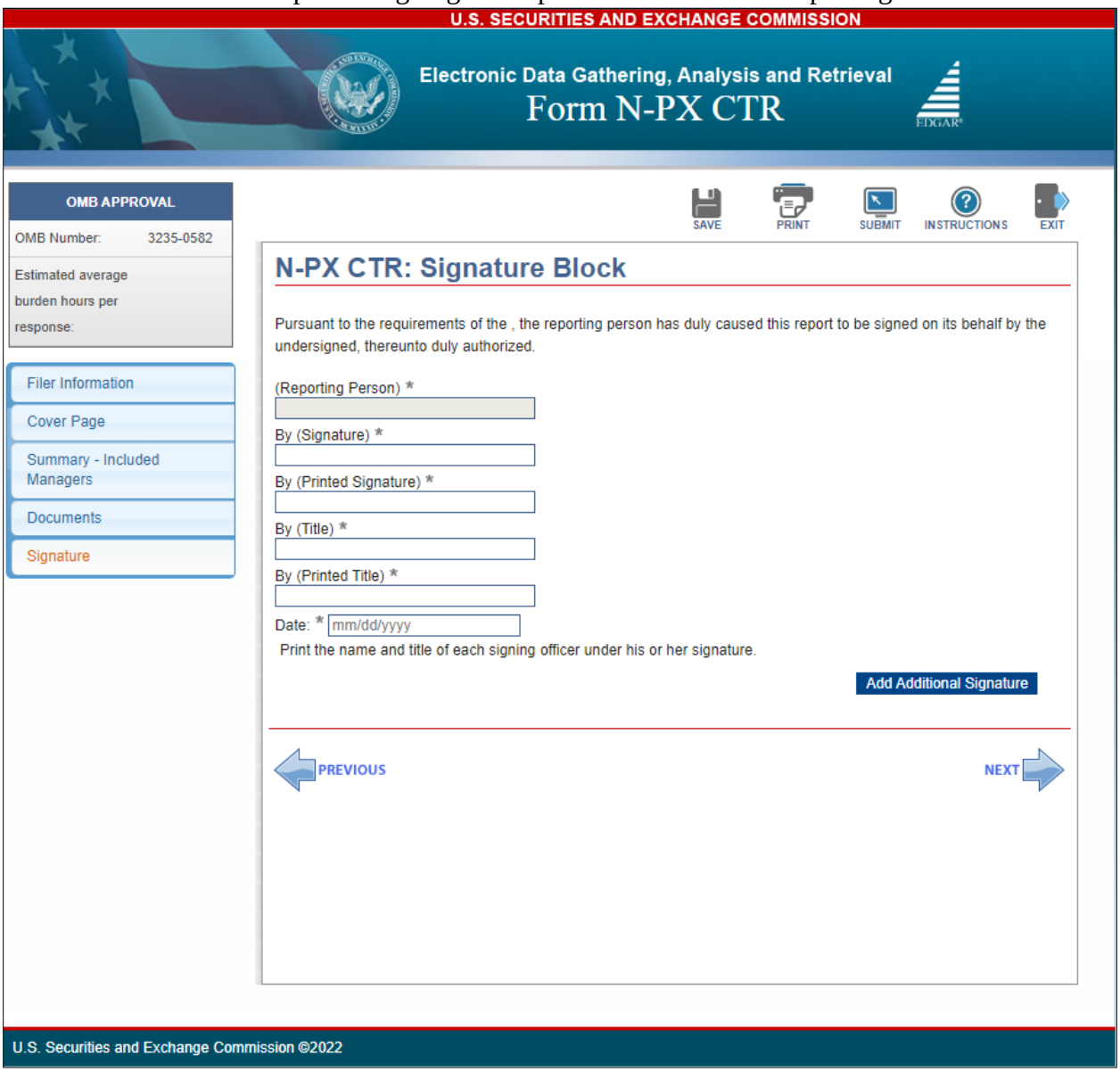


Figure 8-311: Signature

- **Reporting Person:** The name of the reporting entity. This field is pre-populated from the Entity Name associated with the provided CIK number. This field is not editable.
- **By (Signature):** Enter the name of the person signing the form.
- **By (Printed Signature):** This field will automatically populate as the information is entered in the "By (Signature) field.
- **By (Title):** Enter the title of the person signing the form.
- **By (Printed Title):** This field will automatically populate as the information is entered in the "By (Signature) field.
- **Date:** Enter the date in MM/DD/YYYY format or choose a date from the calendar widget
- **Add Additional Signatures:** Add any additional signatures (up to a total of five signatures) for each submission.

Form N-PX CTR Submission

When you have completed and saved the form and are ready to submit the filing, click the [Submit] button at the top of the screen.

The system validates the form to ensure that you have completed all Items. If there are errors in the form, a 'red x' icon is displayed on the tabs that contain incomplete or invalid information. You must complete any missing information and correct any errors before re-submitting your form to EDGAR. If there are no errors in the form, the system displays a Confirmation/Warning screen.

Confirmation Screen

The Form N-PX CTR Confirmation screen is shown below (Figure 8-312). This screen prompts you for confirmation prior to transmitting your submission.

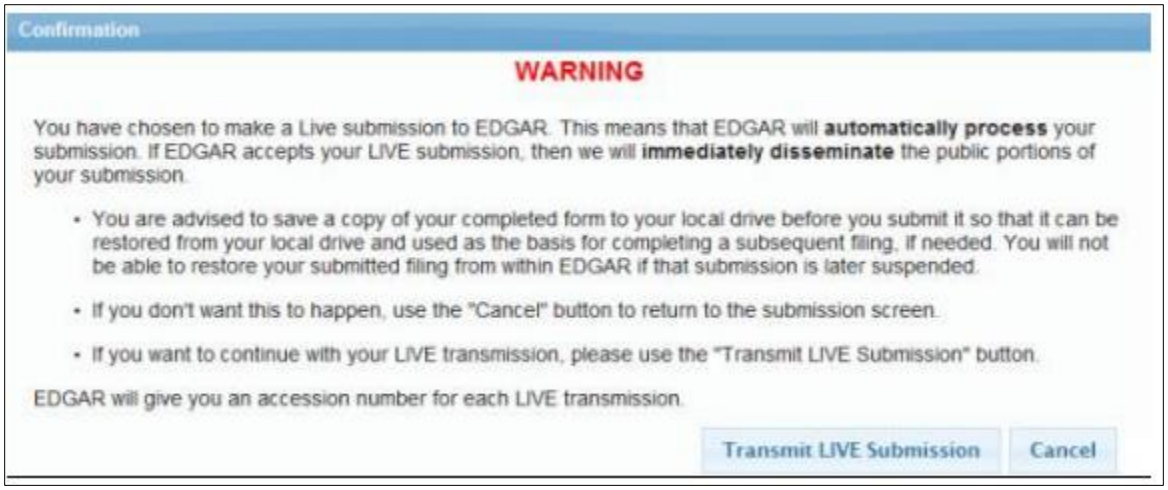


Figure 8-312: Confirmation Screen

Submission Acknowledgment

The Acknowledgment screen is shown below (Figure 8-313). It provides acknowledgment of your N-PX CTR or N-PX CTR/A submission transmission. Note the accession number for your records. The accession number only confirms receipt of the submission, not that it was actually accepted by EDGAR.



Figure 8-313: Acknowledgment Screen

9. FILER-CONSTRUCTED XML SUBMISSIONS

9.1 Filer-Constructed XML Technical Specifications

Preparing a submission without using the EDGAR Online Forms Website requires a working knowledge of XML. The EDGAR Online Forms Website automatically assembles all your information into an EDGAR-compatible XML submission. XML forms are accepted by EDGAR, processed, and indexed into our databases. If you want to prepare your submission without using the EDGAR Online Forms Website, you must use our Filer-Constructed XML Filing Specification documents. They are specific to the form type that you will be constructing. You can find additional information about these documents and download them from the SEC's Public Website at: *https://www.sec.gov/info/edgar/tech-specs*.

Filer-Constructed XML submissions can be transmitted to EDGAR in two ways. You can use either the 'Transmit XML Submission' link on the EDGAR Online Forms Website or the 'Transmit' link on the EDGAR Filing Website. You can test your filer-constructed submission by selecting 'Transmit as a Test Submission' on the Transmit Submission page of the EDGAR Online Forms Website. Alternatively, you can select 'Transmit as a Test Submission' on the Transmit Submission page of the EDGAR Filing Website to test your filer-constructed submission. EDGAR treats all submissions transmitted this way as "test" and they will not be disseminated. To submit your filer-constructed filing as live, you should use the Transmit as a Live Submission on the same web page.

Note: Test and Live tags included in the submission will also have an effect on how the filing is processed. If you include a test tag in your submission, even if you send it in via the 'Transmit as a Live Submission' link, the EDGAR system will process the filing as a test submission. Please make sure your internal tag and the link you choose on the website are the same.

Details on the transmission of XML filings are contained in Section 9.2, Transmitting XML Submissions.

9.2 Transmitting XML Submissions

You can send XML submissions to the SEC using the EDGAR Online Forms Website. We recommend that you use a recent version of Microsoft Edge or Google Chrome, supported by the relevant vendor.

You can then transmit your XML Submission using the EDGAR Online Forms Website by:

1. Logging into the EDGAR Online Forms Website.
2. Click on 'Transmit XML Submission' in the menu bar.
3. The Transmit XML Submission page appears and asks you to specify whether to transmit the XML submission as a test submission or as a live submission.

   Note: If you are not ready to make a live submission, choose "test" submission. If you make a "LIVE" submission, we will automatically disseminate the public portions of your submission(s). Please use caution when transmitting live submissions to EDGAR. Also, the maximum size of your submission 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 types.

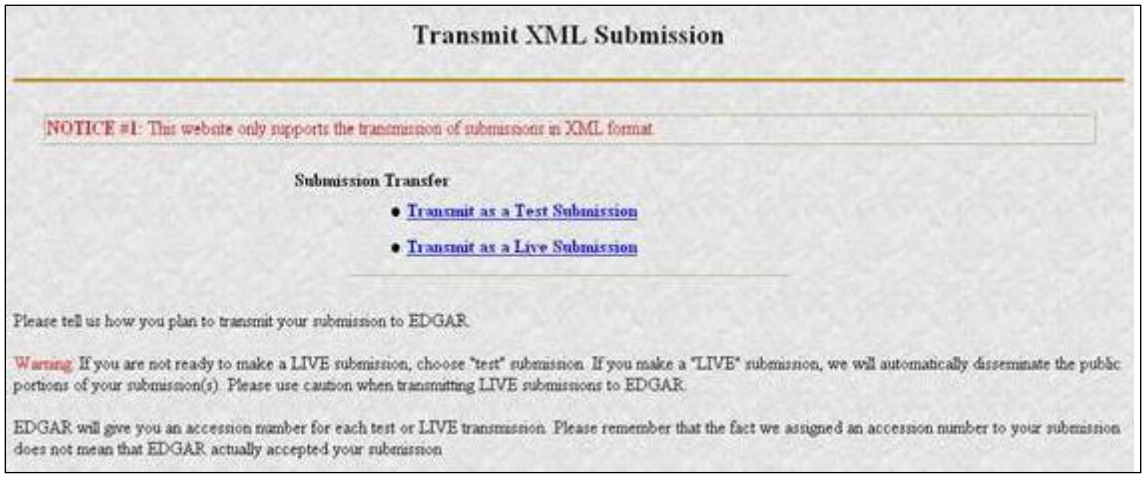


Figure 9-1: Transmit XML Submission Page

9.2.1 Transmit XML as a Test Submission

We allow you to transmit the submission as a test submission to verify that your XML is correct. EDGAR treats all submissions transmitted this way as "test" and they will not be disseminated.

Once you have logged into EDGAR Online Forms Website and accessed the Transmit XML Submission page, you can transmit your XML Submission as a test submission:

1. Click on 'Transmit as a Test Submission'.
2. The Transmit Test Submission page appears.

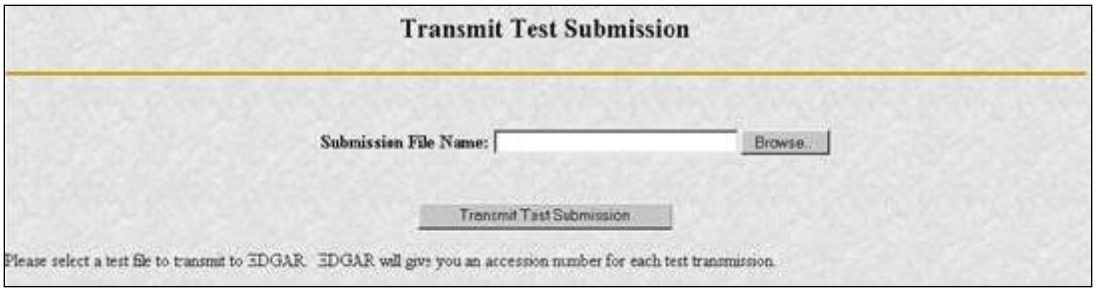


Figure 9-2: Transmit Test Submission Page

3. Click on the [Browse...] button. The Choose File window appears.
4. Open the location of your submission in the Look In: field.



Figure 9-3: Transmit Test Submission File Upload Window

Note: If your XML submission does not appear immediately, change the Files of Type to All Files (*.*).

5. Click on your XML submission.
6. Click on the [Open] button.

The Submission File Name field fills with the location and name of your submission. When you are ready to transmit a test filing:

7. Click on the [Transmit TEST Submission] button. Once you click this button, EDGAR will transmit your submission and you will see an indicator of the submission progress.

9.2.2 Transmit XML as a Live Submission

Once you have logged into EDGAR Online Forms Website and accessed the Transmit XML Submission page, you can transmit your XML Submission as a live submission by:

1. Click on 'Transmit as a Live Submission'.
2. The Transmit Live Submission page appears.

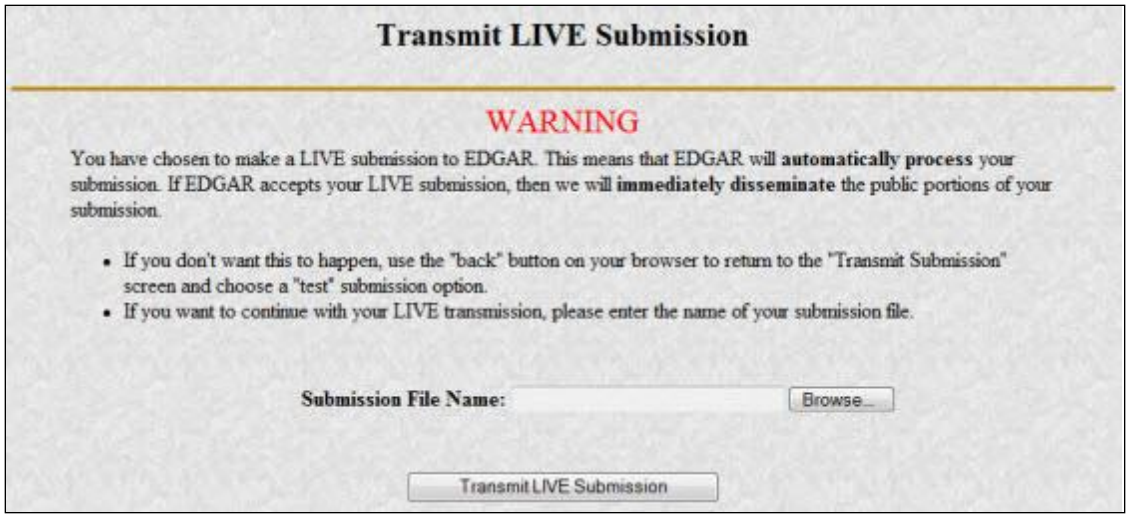


Figure 9-4: Transmit Live Submission Page

3. Click on the [Browse…] button. The Choose File window appears.
4. Open the location of your submission in the Look In: field.



Figure 9-5: Transmit Live Submission File Upload Window

Note: If your XML submission does not appear immediately, change the Files of Type to **All Files (*.*)**.

5. Click on your XML submission.
6. Click on the [Open] button.

The Submission File Name field fills with the location and name of your submission. When you are ready to transmit a live filing:

7. Click on the [Transmit LIVE Submission] button.
8. Once you click this button, EDGAR will process your submission and you will see an indicator of the submission progress.

9.2.3 **Transmission Status**

Online Forms has a transmitting indicator that appears in the bottom pane of your browser window. While your submission is being transmitted to EDGAR, the words "Transmitting Files" scrolls from right to left. The scrolling text stops and the Transmit Submission Results page appears when the transmission is complete.

An accession number appears on the Transmit Submission Results page.

Note: This does not mean your submission has been accepted. It means your submission has been transmitted. You can find the status of your submission in one of two ways:

(1) Through e-mail

(2) By performing a Submission query on the EDGAR Online Forms Website. For more details please refer to Section 10.5, Submission Information.

10. DETERMINING THE STATUS OF YOUR FILING

10.1 Filing Date of Electronically Transmitted Submissions

If you begin direct transmission of a live submission after 5:30 P.M. Eastern time and the submission is accepted, it will have a filing date as of 6:00 A.M. the next business day. If you start direct transmission at or before 5:30 P.M., it will receive that day's filing date if it is accepted. For special filing date processing of certain submission types, refer to Chapter 3, "Index To Forms."

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

10.2 Receiving E-Mail Status of Filings from the SEC

You can receive acceptance or suspense messages to an Internet electronic mail (e-mail) address; see Chapter 7, Section 7.3.5, "The EDGARLink Online Notification Information Page."

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

The EDGAR Filing Website provides a quick way to check the status of your submission. Log in to the website and query for information on your submission, see Section 10.5.1, "Retrieving Submission Notification."

10.2.1 How EDGAR Uses the Internet for E-Mail

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

Please note the following information about the EDGAR Internet services:

- With an Internet address, you can receive timely information regarding the acceptance or suspension of your filing
- You must use the Notification page for all filer-directed notifications for a specific filing
- The following information will not appear in Internet notifications for test or suspended live filings:
  - Subject-Company Name
  - Subject-Company CIK
  - Form Type

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

- All Internet addresses have a maximum length of 80 characters. Only valid EDGAR characters are accepted for Internet addresses. We also recommend that you do not use the double quote (") character in an Internet address

10.2.2 How Mail Is Addressed to the Internet Address

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

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

10.3 Accessing Submission Information

You can access submission using the EDGAR Online Forms Website:

1. Log in to the EDGAR Online Forms Website.
2. Click the 'Retrieve/Edit Data' link.
3. The Retrieve/Edit Data page appears and prompts you for your CIK and CCC information:
    - Enter your CIK in the CIK field and press [Tab].
    - Enter your CCC in the CCC field.
    - Click the [Continue] button.

This page verifies that you have access to retrieve or edit information on the EDGAR system.

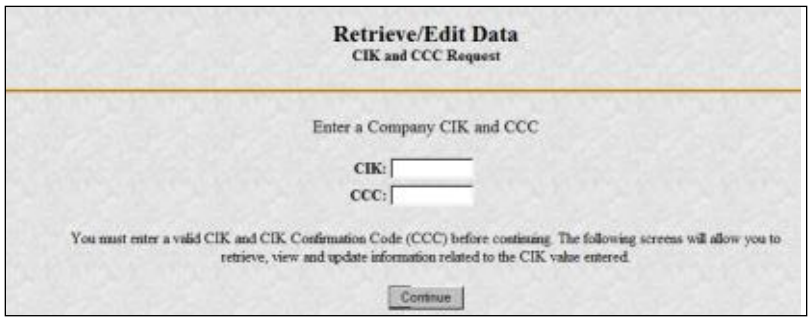


Figure 10-1: Retrieve/Edit Data Page

The next page is the Retrieve/Edit Company and Submission Data page, which is shown in Figure 10-2: Retrieve/Edit Company and Submission Data Page. You can access the following functions from this page:

- Retrieve Submission Information

- Retrieve Company Information
- Request Asset-Backed Securities (ABS) Issuing Entities Creation
- Change Company Password or CCC
- Enter Another CIK/CCC

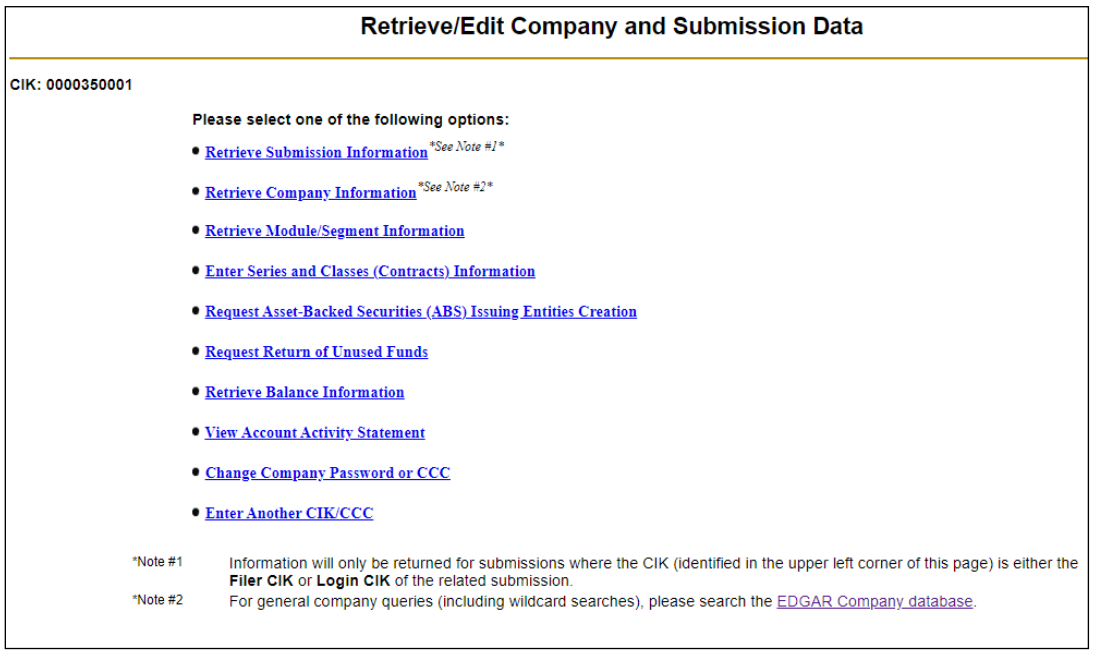


Figure 10-2: Retrieve/Edit Company and Submission Data Page

10.4 Return Copy Support

Support is no longer offered.

10.5 Submission Information

Retrieve Submission Information allows you to verify and retrieve information about any submission in EDGAR that is associated with that login CIK. Information will be returned only for submissions where the CIK (identified in the upper left corner of the Retrieve/Edit Company and Submission Data page) is either the Filer CIK or Login CIK of the related submission.

Access to submission status information depends upon some time variables. In general, test filing information will only be available for two business days. Suspended filing information will be available for six business days. Accepted live filing information will be available for thirty business days.

10.5.1 Retrieving Submission Notification

Once you have logged into EDGAR and accessed the Submission Information Retrieval page, you can access submission notifications for your CIK:

1. Click the ‘Retrieve Submission Information’ link. The Retrieve Submission Information page appears.

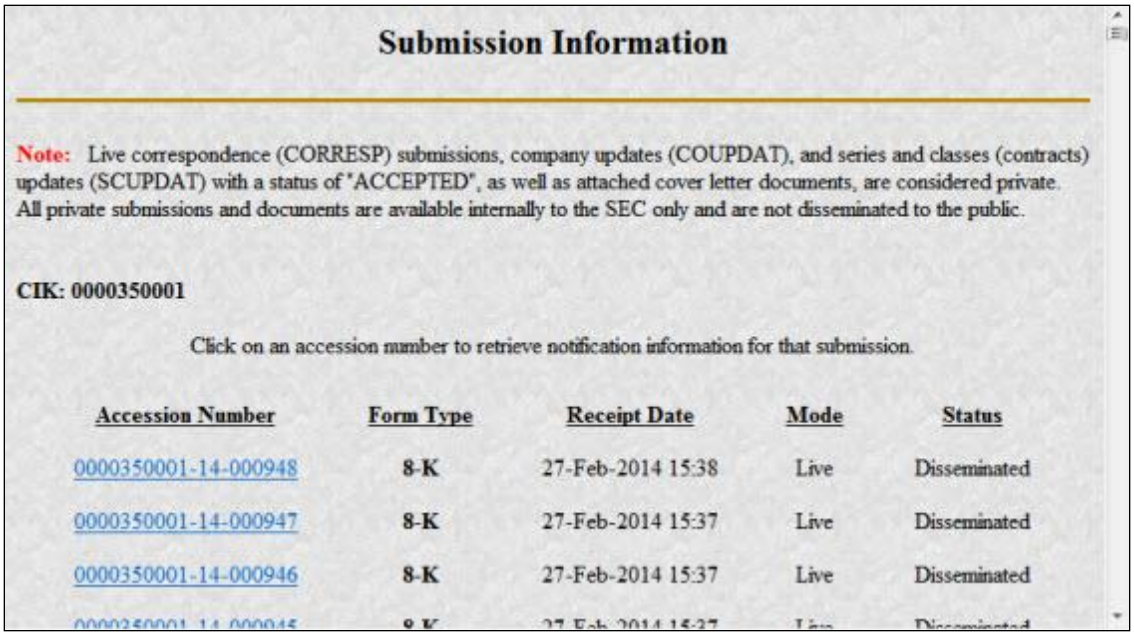


Figure 10-3: Retrieve Submission Information Page

2. Enter query parameters for any or all of these three fields:
    - Enter the accession number of the filing you are looking for in the Accession Number field. This query screen does not accept wild card characters. To retrieve all submissions, leave the Accession Number field blank.
    - Choose the type of submission you are looking for: Test, Live, or Both from the Transmission Mode field.
    - Choose the date range of when the submission was transmitted: Today, Within 5, 10, or 30 Days from the Receipt Date Range field.
3. Click the [Get Information] button.

EDGAR retrieves a list of submissions associated with your CIK using the criteria you entered above.

Note: If the information you enter does not retrieve any submissions, you can click the [Back] button and enter different information.



Submission Information

Note: Live correspondence (CORRESP) submissions, company updates (COUPDAT), and series and classes (contracts) updates (SCUPDAT) with a status of "ACCEPTED", as well as attached cover letter documents, are considered private. All private submissions and documents are available internally to the SEC only and are not disseminated to the public.

CIK: 0000350001

Click on an accession number to retrieve notification information for that submission.

Accession Number	Form Type	Receipt Date	Mode	Status
0000350001-14-000948	8-K	27-Feb-2014 15:38	Live	Disseminated
0000350001-14-000947	8-K	27-Feb-2014 15:37	Live	Disseminated
0000350001-14-000946	8-K	27-Feb-2014 15:37	Live	Disseminated

Figure 10-4: Submission Information Page

When the Submission Information page appears, a list of filings displays. Click the accession number hyperlink to retrieve the Submission Notification page. This page displays the e-mail notification that the e-mail recipients received. You can print this page for future reference using your browser's printing function.



Submission Notification

```
Subject: ACCEPTED FORM TYPE 8-K (0000350001-05-029072)
Date: 01-Jul-2005 10:17

THE FOLLOWING SUBMISSION HAS BEEN ACCEPTED BY THE U.S. SECURITIES AND EXCHANGE
COMMISSION.


COMPANY:        JOHN DOE CO
FORM TYPE:      8-K                  NUMBER OF DOCUMENTS: 10
RECEIVED DATE: 01-Jul-2005 10:15     ACCEPTED DATE:       01-Jul-2005 10:17
FILING DATE:    01-Jul-2005 10:15
TEST FILING:    NO                   CONFIRMING COPY:     NO

ACCESSION NUMBER: 0000350001-05-029072

FILE NUMBER(S):
   1. 811-09447
```

Figure 10-5: Submission Notification Page

10.5.2 Retrieve Module/Segment Information

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 page. Refer to Volume I for details.
2. Click the 'Retrieve Module/Segment Information' link.

3. 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

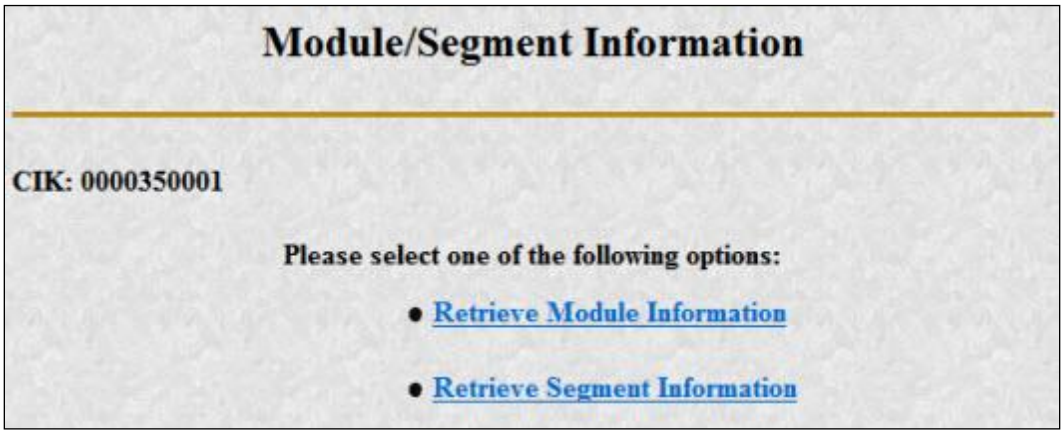


Figure 10-6: Module/Segment Information Page

10.5.3 Module Information

When you access the Module Information page by clicking 'Retrieve Module Information', EDGAR displays a list of all the modules currently residing on EDGAR for your CIK. The list contains the names and dates the modules were posted.

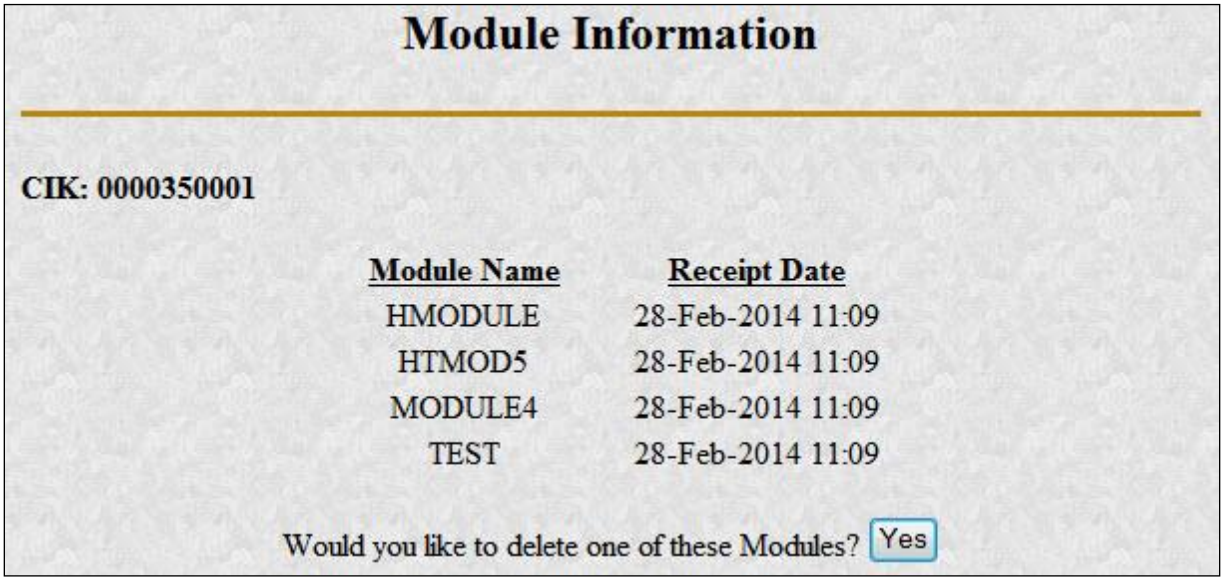


Figure 10-7: Module Information Page

Use your browser's print function to print this list for future reference in your submission documents, or reference in the Module/Segment page of EDGARLink Online.

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

10.5.3.1 Deleting Modules

Because modules are stored on EDGAR indefinitely, from time to time you may need to update modules on EDGAR. To replace a module, delete the existing module, and then transmit the new module with the same name.

1. Log in to EDGAR and access the Module/Segment Information page.
2. Click the 'Retrieve Module Information' link. The Module Information page appears.
3. Click the [Yes] button at the bottom of this page to open the Delete Module page.

On the Delete Module page, a list of your modules is displayed in the Select Module to Delete list.

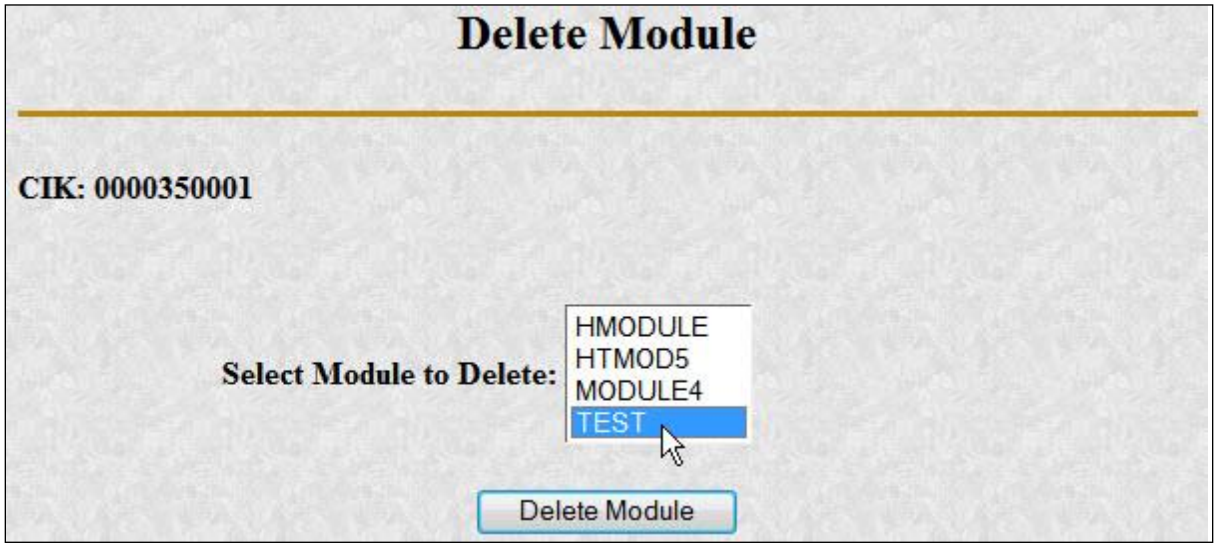


Figure 10-8: Delete Module Page

4. Scroll down the list and select the module you want to delete by clicking it.
5. 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.

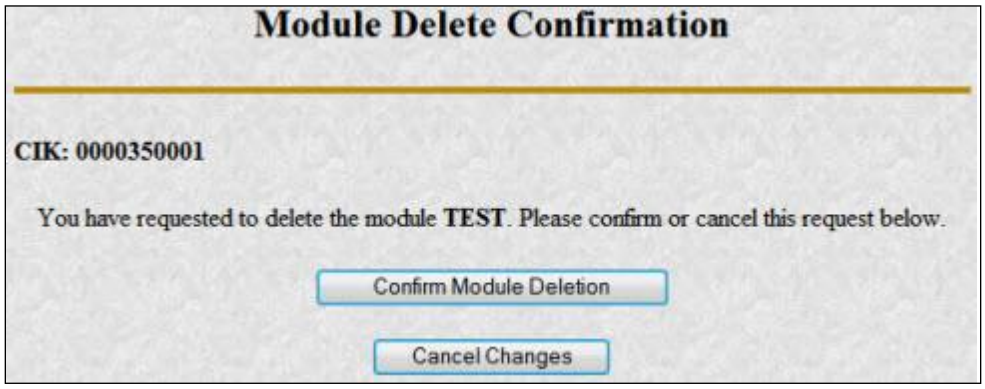


Figure 10-9: Module Delete Confirmation Page

6. Click the [Confirm Module Deletion] button to delete the module.
7. 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 template.

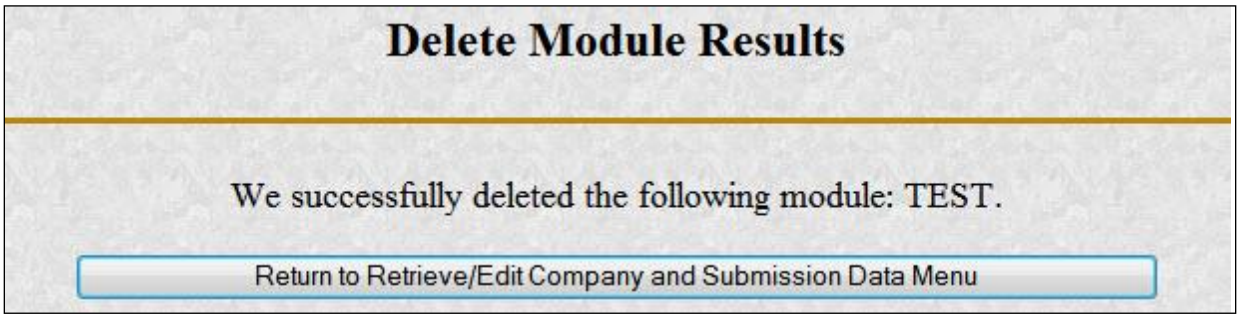


Figure 10-10: Delete Module Results Page

10.5.4 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 EDGAR and access the Module/Segment Information Page, Figure 11-12: Module/Segment Information Page.
2. Click the 'Retrieve Segment Information' link. The Segment Information page appears with a list of all the segments related to your CIK.

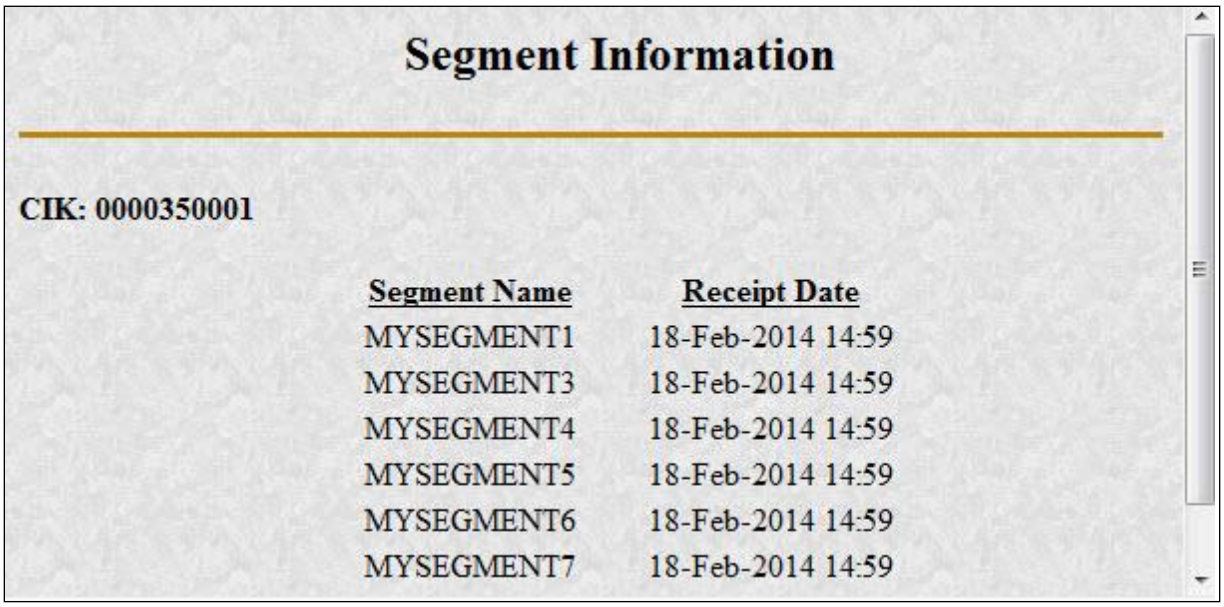


Figure 10-11: Segment Information Page

You can print this page using your browser's printing function for future reference.

This page displays the Segment Name and the Receipt Date. Remember you have six business days from the time EDGAR receives your segment to reference it in your submission. If you do not use the segment within six business days, you will have to resubmit it.

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

For help regarding filing content or fees, see Section 2.3.5, "Getting Help with EDGAR."

APPENDIX A. MESSAGES REPORTED BY EDGAR

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

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

Notes:

(1) In some cases, EDGAR may replace an unrecognizable character in your submission with a circumflex (^).

(2) Some discrepancies may generate either a warning or an error message depending upon the tag or value involved.

(3) If you use the submission or document validation option to check a filing before submitting it to us, you will receive the same similar messages as those received from EDGAR.

(4) The term "tag" and the term "field" can be used interchangeably.

For more information, visit the *"Messages Reported by EDGAR"* webpage on SEC.gov, which contains the following:

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

APPENDIX B. EDGAR – INFORMATION FOR FILERS

The SEC encourages all current and prospective EDGAR filers to visit the "*EDGAR - Information for Filers*" webpage on SEC.gov. This webpage provides helpful introductory information, including a *"How Do I?"* guide with step-by-step instructions concerning filing on EDGAR and a *Glossary of Commonly Used Terms, Acronyms and Abbreviations*.

Filers who are unable to find an answer to their question on the above webpage may contact Filer Support. Filer Support is available for general filing and technical information or assistance.

You can reach Filer Support Staff at (202) 551-8900, Monday through Friday, except federal holidays, from 9 a.m. to 5:30 p.m. ET. Filer Support voicemail is available during off hours.

APPENDIX C. EDGAR SUBMISSION TYPES

C.1 Introduction

This appendix lists all electronic EDGARLink Online submission types supported by the SEC and EDGAR. See Chapter 3, "Index To Forms," for more information about EDGAR electronic submission types. Select the submission type from the EDGARLink Online Submission Type Selection page on the EDGAR Filing Website.

C.2 How This Appendix is Organized

Data fields are categorized by the following codes:

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

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

C.2.1 Data Fields Required for all Submission Types

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

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

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

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

C.2.1.1 Submission Types Found in Template 1

Various 1933 Securities Act Registration Statements: AW WD, F-1, F-1/A, F-1MEF, F-3, F-3/A, F-3ASR, F-3D, F-3DPOS, F-3MEF, F-4, F-4/A, F-4MEF, F-6, F-6 POS, F-6/A, F-6EF, POS AM, POSASR, RW WD, S-1, S-1/A, S-11, S-11/A, S-11MEF, S-1MEF, S-20, S-20/A, S-3, S-3/A, S-3ASR, S-3D, S-3DPOS, S-3MEF, S-4, S-4 POS, S-4/A, S-4EF, S-4MEF, S-6, S-6/A, S-8, S-8 POS, SF-1, SF-1/A, SF-1MEF, SF-3, SF-3/A, SF-3MEF

Various Investment Company Submission Types: 487, N-14, N-14 8C, N-14 8C/A, N-14/A, N-14 MEF, N-1A, N-1A/A, N-2, N-2/A, N-2ASR, N-2MEF, N-3, N-3/A, N-4, N-4/A, N-5, N-5/A, N-6, N-6/A

Registration of Securities by Certain Investment Companies Pursuant to Rule 24F-2:

24F-2NT, 24F-2NT/A

Submissions Pursuant to the Trust Indenture Act: T-3, T-3/A, T-6, T-6/A

Registration Statements for Foreign Issuers: F-10, F-10/A, F-10EF, F-10POS, F-4 POS, F-4EF, F-7, F-7 POS, F-7/A, F-8, F-8 POS, F-8/A, F-80, F-80/A, F-80POS, S-B, S-B/A, S-BMEF

Prospectuses Filed Pursuant to Rule 424: 424B1, 424B2, 424B3, 424B4, 424B5, 424B7, 424B8, 424H, 424H/A, 424I

Examples of Template 1 Submission Types Main Page Information

Example 1

Submission Types

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

Code	Data Fields	Value	Format
1	TYPE	N-3	N-3
1	SROs	AMEX	Up to 5 characters
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	123456	Up to 10 digits
1	CCC	X21234@1	8 characters
5	FILE-NUMBER	333-00000	Up to 17 characters
1	INVESTMENT-COMPANY-TYPE	FORM N-3 Filer	Pick list
2	DELAYING-AMENDMENT		
1	ACTs	33 40	2 digits for each Act specified

Examples of Template 1 Submission Types Main Page Information

Example 2

Submission Type

- T-3

Code	Data Fields	Value	Format
1	TYPE	T-3	T-3
1	SROs	AMEX	Up to 5 characters
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	123456	Up to 10 digits
1	CCC	X21234@1	8 characters
5	FILE-NUMBER	000-00000	Up to 17 characters

Example 3

Submission Type

- F-6EF

Code	Data Fields	Value	Format
1	TYPE	F-6EF	F-6EF
1	SROs	AMEX	Up to 5 characters
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	123456	Up to 10 digits
1	CCC	x21234@1	8 characters
5	FILE-NUMBER	000-00000	Up to 17 characters
1	DEPOSITORY	International Financial Corporation	Up to 50 characters
2	REFERENCES-429	333-00000	Up to 17 characters

C.2.1.2 Submission Types Found in Template 2

Various Investment Company Submission Types: 40-17F1, 40-17F1/A, 40-17F2, 40-17F2/A, 40-17G, 40-17G/A, 40-17GCS, 40-17GCS/A, 40-24B2, 40-24B2/A, 40-33, 40-33/A, 40-8B25, 40-8F-2, 40-8F-2/A, N-18F1, N-18F1/A, N-23C-2, N-23C-2/A, N-23C3A, N-23C3A/A, N-23C3B, N-23C3B/A, N-23C3C, N-23C3C/A, N-27D-1, N-27D-1/A, N-8F, N-8F/A

1934 Securities Exchange Act Proxy Materials and Information Statements Filed Pursuant to Section 14: DEF 14A, DEF 14C, DEFA14A, DEFA14C, DEFC14A, DEFC14C, DEFM14A, DEFM14C, DEFN14A, DEFR14A, DEFR14C, DFAN14A, DFRN14A, PRE 14A, PRE 14C, PREC14A, PREC14C, PREM14A, PREM14C, PREN14A, PRER14A, PRER14C, PRRN14A, PX14A6G, PX14A6N, SC 14N, SC 14N/A, SC 14N-S, SC 14N-S/A

Submission Types for Business Development Companies: N-54A, N-54A/A, N-54C, N-54C/A, N-6F, N-6F/A

Company Act Registration Statements: N-8A, N-8A/A, N-8B-2, N-8B-2/A, N-8B-3, N-8B-3/A, N-8B-4, N-8B-4/A

Williams Act Submission Types: CB, CB/A, F-N, F-N/A, SC 13D, SC 13D/A, SC 13E1, SC 13E1/A, SC 13E3, SC 13E3/A, SC 13G, SC 13G/A, SC 14D9, SC 14D9/A, SC14D9C, SC 14F1, SC 14F1/A, SC TO-C, SC TO-I, SC TO-I/A, SC TO-T, SC TO-T/A, SC13E4F, SC13E4F/A, SC14D1F, SC14D1F/A, SC14D9F, SC14D9F/A

Miscellaneous 1933 Securities Act Submission Types: 425, F-X, F-X/A, FWP, SUPPL

Development Bank Submission Types: ANNLRPT, ANNLRPT/A, DSTRBRPT, DSTRBRPT/A, QRTLYRPT, QRTLYRPT/A

Examples of Template 2 Submission Types Main Page Information

Example 1

Submission Types

- 40-33, 40-33/A

Code	Data Fields	Value	Format
1	TYPE	40-33/A	See List Above
1	SROs	AMEX	Up to 5 characters
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	123456	Up to 10 digits
1	CCC	x21234@1	8 characters

Example 2

Submission Types

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

Code	Data Fields	Value	Format
1	TYPE	SC TO-T	See List Above
1	SROs	AMEX	Up to 5 characters
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	123456	Up to 10 digits
1	CCC	x21234@1	8 characters
4	FORM TYPES	SC TO-T	Pick list
4	FORM TYPES	SC 13D/A	Pick list
1	SUBJECT COMPANY		
1	NAME	ABC COMPANY	Up to 150 characters
1	CIK	654321	Up to 10 digits
1	IRS-NUMBER	22-7777777	9 digits + hyphen
5	FILE-NUMBER	000-00000	Up to 17 characters
2	GROUP-MEMBERS	XYZ COMPANY	Up to 60 characters

C.2.1.3 Submission Types Found in Template 3

Applications under the Investment Company Act of 1940 and Investment Advisers Act of 1940: 40-OIP, 40-OIP/A, 40-6B, 40-6B/A, 40-APP, 40-APP/A

Regulation E Filings: 1-E, 1-E/A, 1-E AD, 1-E AD/A, 2-E, 2-E/A

Annual, Quarterly, and Periodic Reports: 10-D, 10-D/A, 10-K, 10-K/A, 10-KT, 10-KT/A, 10-Q, 10-Q/A, 10-QT, 10-QT/A, 11-K, 11-K/A, 11-KT, 11-KT/A, 15-12G, 15-12G/A, 15-15D, 15-15D/A, 15F-12B, 15F-12B/A, 15F-12G, 15F-12G/A, 15F-15D, 15F-15D/A,18-K, 18-K/A, 20-F, 20-F/A, 40-F, 40-F/A, 6-K, 6-K/A, 8-K, 8-K/A, 8-K12B, 8-K12B/A, 8-K12G3, 8-K12G3/A, 8-K15D5, 8-K15D5/A, ARS, ARS/A, NT 10-D, NT 10-D/A, NT 10-K, NT 10-K/A, NT 10-Q, NT 10-Q/A, NT 11-K, NT 11-K/A, NT 15D2, NT 15D2/A, NT 20-F, NT 20-F/A, SP 15D2, SP 15D2/A, IRANNOTICE, SD, SD/A, ABS-EE, ABS-EE/A

1934 Securities Exchange Act Registration Statements: 10-12B,10-12B/A,10-12G, 10-12G/A, 18-12B, 18-12B/A, 18-12G, 18-12G/A, 20FR12B, 20FR12B/A, 20FR12G, 20FR12G/A, 25, 25/A, 40FR12B, 40FR12B/A, 40FR12G, 40FR12G/A,8-A12B, 8-A12B/A, 8-A12G, 8-A12G/A

Certification by the exchange approving securities for listing: CERT

Other Submissions Pursuant to the Trust Indenture Act: 305B2, 305B2/A

Prospectuses Filed Pursuant to Rule 424: 424A

Various Investment Company Submission Types: 485APOS, 485BPOS, 485BXT, 486APOS, 486BPOS, 486BXT, 497, 497AD, 497H2, 497J, 497K, 497VPI, 497VPSUB, 497VPU, N-VP, N-VP/A, N-VPFS, N-VPFS/A, AW, DEL AM, N-2 POSASR, POS 8C, POS AMI, POS EX, POS462B, POS462C RW, UNDER, UNDER/A

Periodic Reports for Registered Investment Companies: N-30B-2, N-30D, N-30D/A, N-CSR, N-CSR/A, N-CSRS, N-CSRS/A, N-PX, N-PX/A, NT-NCSR, NT-NCSR/A, NT-NCEN, NT-NCEN/A, NPORT-EX, NPORT-EX/A

Information Required of Institutional Investment Managers Pursuant to Emergency Order, Securities Exchange Act of 1934: SH-ER, SH-ER/A, SH-NT, SH-NT/A

Withdrawal of an application for exemptive or other relief from the federal securities laws: APP WD, APP WD/A

Miscellaneous Investment Company Reports: N-CR, N-CR/A, N-LIQUID, N-LIQUID/A, N-RN, N-RN/A

Other Miscellaneous Submission Types: SPDSCL

Examples of Template 3 Submission Types Main Page Information

Example 1

Submission Types

- 10-12B
- 10-12G
- 18-12B
- 18-12G
- 20FR12B
- 8-A12B
- 8-A12G

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

Examples of Template 3 Submission Types Main Page Information

Example 2

Submission Types

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

Code	Data Fields	Value	Format
1	TYPE	10-QT	See List Above
1	SROs	AMEX	Up to 5 characters
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	123456	Up to 10 digits
1	CCC	x21234@1	8 characters
5	FILE-NUMBER	333-00000	Up to 17 characters
1	PERIOD	12/12/1996	Up to 20 characters

C.2.1.4 Example of Template 4 Submission Types Main Page Information

Example 1

Submission Type

- CORRESP

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

C.2.1.5 Example of Template 5 Submission Types Main Page Information

Example 1

Submission Types

- MODULE
- SEGMENT

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

C.2.1.6 Template 6 BULK Submission Type

Main Page Information

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

After accessing the Bulk Submission Template from the EDGARLink Online Submission Type Selection page, continue through the dialogue boxes to add the desired submissions to the template. The template displays the names of all added file names and the document count. A field is also provided for additional description information (if desired) for each submission. Once added, items in the template can be viewed and or deleted from the template. After

completion, the Bulk Submission Template can be transmitted in the same way as single submissions.

For more information on Bulk submissions see Chapter 7, "Preparing and Transmitting EDGARLink Online Submissions."

C.2.1.7 Submissions Pursuant to SDR

SDR-CCO

Example of SDR Submission Types Main Page Information

Example 1

Submission Type

SDR-CCO

Code	Data Fields	Value	Format
1	TYPE	SDR-CCO	SDR-CCO
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	ISSUER		
1	CIK	123456	Up to 10 digits
1	CCC	x21234@1	8 characters
5	FILE-NUMBER	040-00000-1	Up to 17 characters
1	START PERIOD	01/15/2014	Date Picker
1	END PERIOD	01/15/2015	Date Picker
2	Please describe what information is being amended with this filing	Description of changes since the previous report	Up to 1000 characters

C.2.1.8 Submissions Pursuant to Regulation A

Submission types found under Regulation A: REG A

Example of Regulation A Submission Types Main Page Information

Example 1

Submission Type

- 1-SA

Code	Data Fields	Value	Format
1	TYPE	1-SA	1-SA
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	ISSUER		
1	CIK	123456	Up to 10 digits
1	CCC	x21234@1	8 characters
5	FILE-NUMBER	24R-00000-1	Up to 17 characters
1	PERIOD	12/15/2014	Date Picker
1	Is this filing a successor company pursuant to Rule 257 (b) (5) resulting from a merger or other business combination?	Yes	Radio button
2	FILE-NUMBER	24R-00000-1	Up to 17 characters

C.2.1.9 Dodd-Frank Act Submission Types

Submission Types found under Dodd-Frank Act: ABS-15G, ABS-15G/A, ETR, SBS DISPUTE NOTICE, SBS DISPUTE NOTICE/A

Examples of Dodd-Frank Act Submission Types Main Page Information

Example 1

Submission Type

- ABS-15G

Code	Data Fields	Value	Format
1	TYPE	ABS-15G	ABS-15G
1	SROs	AMEX	Up to 5 characters
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	123456	Up to 10 digits
1	CCC	X21234@1	8 characters
5	FILE-NUMBER	333-000000	Up to 17 characters
1	ABS ASSET CLASS	Auto loans	Pick list
2	RULE 15GA-1		Radio button
2	ITEM	Item 1.01	Pick list
2	report Securitizer has no activity to for the initial period pursuant to Rule 15Ga-1(c)(1)	Yes	Check box

Examples of Dodd-Frank Act Submission Types Main Page Information

Example 2

Submission Type

- ABS-15G/A

Code	Data Fields	Value	Format
1	TYPE	ABS-15G/A	ABS-15G/A
1	SROs	AMEX	Up to 5 characters
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	123456	Up to 10 digits
1	CCC	x21234@1	8 characters
1	FILE-NUMBER	025-00000	Up to 17 characters
1	ABS ASSET CLASS	Auto loans	Pick list
	ACCESSION NUMBER	123456-000000	Up to 20 characters
2	RULE 15GA-1		Radio button
2	ITEM	Item 1.02	Pick list
2	START PERIOD	09-30-1980	Date Picker
2	END PERIOD	12-31-2050	Date Picker
2	filed Has the Securitizer previously an ABS-15G under item 1.01 for the same Asset Class as this report?	Yes	Radio button
2	FILE-NUMBER	025-00000-1	Up to 17 characters
2	report to Securitizer has no activity to for the quarterly period pursuant Rule 15Ga-1(c)(2)(i)	Yes	Check box
2	report Securitizer has no activity to for the annual period pursuant to Rule 15Ga-1(c)(2)(ii)	Yes	Check box

C.2.1.10 Attached Documents List Page Information

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

Following are the fields on the Attached Documents List page:

Field	Description
File Name	Document's file name automatically appears when a document is enclosed.
Type	Choose the document type: Cover, Correspondence, Graphic, EU-1, EX, Form, and Report.
Description	Enter a brief description up to thirty (30) characters in length.
[Doc Validation]	When you select the check box corresponding to the document and click the [Doc Validation] button, EDGARLink Online validates the document.
Errors	Displays the number of errors in an attached document in EDGARLink Online.
Document Count*	Automatically displays the number of documents attached to your submission.

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

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

There are six subdocument buttons:

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

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

For more information on submission documents, see Chapter 7, "Preparing and Transmitting EDGARLink Online Submissions."

*Read-only information is automatically entered.

**Available for fee bearing submissions only.

C.2.1.11 Notification Page Information

EDGARLink Online allows you to notify as many people as necessary of the status of your EDGAR submission.

The Notification Information page has one field:

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

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

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

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

For more information on notification, see Chapter 7, "Preparing and Transmitting EDGARLink Online Submissions."

**Available for fee bearing submissions only.

C.2.1.12 Module/Segment Page Information

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

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

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

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

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

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

For more information on modules and segments, see Chapter 7, "Preparing and Transmitting EDGARLink Online Submissions."

**Available for fee bearing submissions only.

C.2.1.13 Fee Offset Page Information

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

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

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

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

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

*EDGARLink Online automatically enters read-only information.

**Available for fee bearing submissions only.

C.2.1.14 Offerings & Fees Page Information

The Offerings & Fees page allows you to enter the submission offering data and uses the latest SEC rate information downloaded from the EDGAR Filing Website.

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

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

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

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

*Read-only information is automatically entered.

**Available for fee bearing submissions only

APPENDIX D. REFERENCE COPIES OF FORMS

You can view, download, and print copies of EDGAR-related forms from the SEC's Public Website (*https://www.sec.gov/forms*).

APPENDIX E. AUTOMATED CONFORMANCE RULES FOR EDGAR DATA FIELDS

Values for some EDGAR data fields must be presented in a specific "conformed" format.

For more information, visit the *"Automated Conformance Rules for EDGAR Data Fields"* webpage on SEC.gov, which lists automated conformance rules for the following data fields and topics:

1. 8-K and 1-U Items
2. Self Regulatory Organizations (SROs)
3. Submission and/or Document Type
4. Relationship
5. Period
6. Date of Status

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