

# **SECURITIES AND EXCHANGE COMMISSION**

## **17 CFR Part 232**

**[Release Nos. 33-9169; 34-63646, 39-2473, IC-29547]**

### **Adoption of Updated EDGAR Filer Manual**

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Final rule.

**SUMMARY:** The Securities and Exchange Commission (the Commission) is adopting revisions to the Electronic Data Gathering, Analysis, and Retrieval System (EDGAR) Filer Manual to reflect updates to the EDGAR system. The revisions are being made primarily to implement the new EDGARLink Online Application which will allow filers to submit EDGARLink submission form types online without the use of the offline EDGARLink Tool, to support the electronic filing of submission form types ABS 15G, ABS 15G/A, a new Form 8-K Item 6.10, and to support minor changes in XBRL validations for filings containing Exhibit 101 attachments. The EDGAR system is scheduled to be upgraded to support this functionality on December 13, 2010.

The filer manual is also being revised to address changes previously made in EDGAR to support the electronic filing of new submission form types SC 14N, SC 14N/A, SC 14N-S, SC 14N-S/A, and the new Form 8-K Item 5.08.

The revisions to the Filer Manual reflect changes within Volume I entitled EDGAR Filer Manual, Volume I: "General Information," Version 9 (December 2010) and Volume II entitled EDGAR Filer Manual, Volume II: "EDGAR Filing," Version 16 (December 2010). The updated manual will be incorporated by reference into the Code of Federal Regulations.

**EFFECTIVE DATE:** January 11, 2011. The incorporation by reference of the EDGAR Filer Manual is approved by the Director of the Federal Register as of January 11, 2011.

**FOR FURTHER INFORMATION CONTACT:** In the Division of Corporation Finance, for questions concerning submission form types ABS 15G, ABS 15G/A, SC 14N, SC 14N/A, SC 14N-S, SC 14N-S/A, Form 8-K Item 5.08 and Item 6.10 contact Cecile Peters, Chief, Office of Information Technology, at (202) 551-3600; in the Office of Interactive Disclosure for questions concerning XBRL validation requirements contact Jeffrey Naumann, Assistant Director of the Office of Interactive Disclosure, at (202) 551-5352; and in the Office of Information Technology, contact Rick Heroux, at (202) 551-8800.

**SUPPLEMENTARY INFORMATION:** We are adopting an updated EDGAR Filer Manual, Volume I and Volume II. The Filer Manual describes the technical formatting requirements for the preparation and submission of electronic filings through the EDGAR system.<sup>1</sup> It also describes the requirements for filing using EDGARLink<sup>2</sup>, EDGARLink Online, and the Online Forms/XML website.

The Filer Manual contains all the technical specifications for filers to submit filings using the EDGAR system. Filers must comply with the applicable provisions of the Filer Manual in order to assure the timely acceptance and processing of filings made in electronic format.<sup>3</sup> Filers

---

<sup>1</sup> We originally adopted the Filer Manual on April 1, 1993, with an effective date of April 26, 1993. Release No. 33-6986 (April 1, 1993) [58 FR 18638]. We implemented the most recent update to the Filer Manual on September 15, 2010. See Release No. 33-9140 (September 9, 2010) [75 FR 55965].

<sup>2</sup> This is the filer assistance software we provide filers filing on the EDGAR system.

<sup>3</sup> See Rule 301 of Regulation S-T (17 CFR 232.301).

may consult the Filer Manual in conjunction with our rules governing mandated electronic filing when preparing documents for electronic submission.<sup>4</sup>

The EDGAR system will be upgraded to Release 10.4 on December 13, 2010 and will introduce a new EDGARLink Online Application (EDGARLink Online) to allow filers to submit EDGARLink submission form types online, without the use of the offline EDGARLink Tool.

EDGARLink Online can be accessed from the EDGAR Filing website

(<https://www.edgarfiling.sec.gov>), by selecting the “EDGARLink Online Submissions” or by clicking the “Are you an EDGARLink filer or would you like to create a new Asset-Backed Securities Issuing Entity?” link from the EDGAR Portal Web site

(<http://www.portal.edgarfiling.sec.gov>). The existing offline EDGARLink Tool and the associated Templates 1-6 will continue to be available. A new chapter, “Preparing and Transmitting EDGARLink Online Submissions”, has been added to Volume II of the EDGAR Filer Manual to guide filers through the filing process using the new tool.

Submission type ABS 15G<sup>5</sup> and its amendment will be available on EDGARLink Online only.

A new 8-K Item 6.10 (Alternative Filings of Asset-Backed Issuers) will be available on EDGARLink Submission Template #3 and EDGARLink Online for submission form types 8-K and 8-K/A. Item 6.10 requires a PDF attachment to be included as Exhibit 99.

In addition, the validation rules processed for filings containing EX-101.INS XBRL documents will be changed to remove restrictions to allow domain items to be abstract and to allow footnoteArc elements to omit the order attribute. The validations were relaxed for EX-

---

<sup>4</sup> See Release No. 33-9140 (September 9, 2010) [75 FR 55965] in which we implemented EDGAR Release 10.3. For a additional history of Filer Manual rules, please see the cites therein.

<sup>5</sup> See Proposing Release No. 33-9148, Disclosure for Asset-Backed Securities Required by Section 943 of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

101.INS XBRL documents to allow a Discoverable Taxonomy Set (DTS) that has type declarations in any standard international or US namespace, to allow internationally recommended type and role declarations to be used in its DTS, and for documents whose DTS has arc role declarations to allow the link:footnoteArc element to have an arcrole that is either standard or is declared in a standard taxonomy schema. Additional validations were added for EX-101.INS XBRL documents to require a DTS that has type declarations in any standard international or US namespace to enforce restrictions on combinations of numeric data types and unit of measure declarations according to internationally recommended and US-specific data types registry.

The filer manual is also being revised to address a changes made previously in EDGAR to support new submission form types SC 14N, SC 14N-S and their amendments on both the offline EDGARLink Template #2 and EDGARLink Online and a new item in Form 8-K Item 5.08 (Shareholder Director Nominations) on both the offline EDGARLink Template #3 and EDGARLink Online for submission form types 8-K, 8-K12B, 8-K12G3, 8-K15D5 and their amendments. However, the use of the SC 14N, SC 14N-S and Form 8-K Item 5.08 is delayed until further notice. See Order Rel. No. 33-9149 (Order Granting Stay) and Rel. No. 33-9151 (Notice of stay of effective and compliance dates) for more information.

Along with adoption of the Filer Manual, we are amending Rule 301 of Regulation S-T to provide for the incorporation by reference into the Code of Federal Regulations of today's revisions. This incorporation by reference was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR Part 51.

You may obtain paper copies of the updated Filer Manual at the following address: Public Reference Room, U.S. Securities and Exchange Commission, 100 F Street, NE, Room 1543, Washington DC 20549, on official business days between the hours of 10:00 am and 3:00 pm. We

will post electronic format copies on the Commission's website; the address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>.

Since the Filer Manual relates solely to agency procedures or practice, publication for notice and comment is not required under the Administrative Procedure Act (APA).<sup>6</sup> It follows that the requirements of the Regulatory Flexibility Act<sup>7</sup> do not apply.

The effective date for the updated Filer Manual and the rule amendments is January 11, 2011. In accordance with the APA,<sup>8</sup> we find that there is good cause to establish an effective date less than 30 days after publication of these rules. The EDGAR system upgrade to Release 10.4 is scheduled to become available on December 13, 2010. The Commission believes that establishing an effective date less than 30 days after publication of these rules is necessary to coordinate the effectiveness of the updated Filer Manual with the system upgrade.

### Statutory Basis

We are adopting the amendments to Regulation S-T under Sections 6, 7, 8, 10, and 19(a) of the Securities Act of 1933,<sup>9</sup> Sections 3, 12, 13, 14, 15, 23, and 35A of the Securities Exchange

---

<sup>6</sup> 5 U.S.C. 553(b).

<sup>7</sup> 5 U.S.C. 601- 612.

<sup>8</sup> 5 U.S.C. 553(d)(3).

<sup>9</sup> 15 U.S.C. 77f, 77g, 77h, 77j, and 77s(a).

Act of 1934,<sup>10</sup> Section 319 of the Trust Indenture Act of 1939,<sup>11</sup> and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.<sup>12</sup>

List of Subjects in 17 CFR Part 232

Incorporation by reference, Reporting and recordkeeping requirements, Securities.

TEXT OF THE AMENDMENT

In accordance with the foregoing, Title 17, Chapter II of the Code of Federal Regulations is amended as follows:

**PART 232 - REGULATION S-T—GENERAL RULES AND REGULATIONS FOR ELECTRONIC FILINGS**

1. The authority citation for Part 232 continues to read in part as follows:

Authority: 15 U.S.C. 77f, 77g, 77h, 77j, 77s(a), 77z-3, 77sss(a), 78c(b), 78l, 78m, 78n, 78o(d), 78w(a), 78ll, 80a-6(c), 80a-8, 80a-29, 80a-30, 80a-37, and 7201 et seq.; and 18 U.S.C. 1350.

\*\*\*\*\*

2. Section 232.301 is revised to read as follows:

**§232.301 EDGAR Filer Manual.**

Filers must prepare electronic filings in the manner prescribed by the EDGAR Filer Manual, promulgated by the Commission, which sets out the technical formatting requirements for electronic submissions. The requirements for becoming an EDGAR Filer and updating company data are set forth in the updated EDGAR Filer Manual, Volume I: “General Information,”

---

<sup>10</sup> 15 U.S.C. 78c, 78l, 78m, 78n, 78o, 78w, and 78ll.

<sup>11</sup> 15 U.S.C. 77sss.

<sup>12</sup> 15 U.S.C. 80a-8, 80a-29, 80a-30, and 80a-37.

Version 9 (December 2010). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 16 (December 2010). Additional provisions applicable to Form N-SAR filers are set forth in the EDGAR Filer Manual, Volume III: “N-SAR Supplement,” Version 1 (September 2005). All of these provisions have been incorporated by reference into the Code of Federal Regulations, which action was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR Part 51. You must comply with these requirements in order for documents to be timely received and accepted. You can obtain paper copies of the EDGAR Filer Manual from the following address: Public Reference Room, U.S. Securities and Exchange Commission, 100 F Street, NE, Room 1543, Washington, DC 20549, on official business days between the hours of 10:00 am and 3:00 pm. Electronic copies are available on the Commission’s website. The address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. You can also inspect the document at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202-741-6030, or go to: [http://www.archives.gov/federal\\_register/code\\_of\\_federal\\_regulations/ibr\\_locations.html](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

By the Commission.

Elizabeth M. Murphy  
Secretary

January 5, 2011