

# SECURITIES AND EXCHANGE COMMISSION

## 17 CFR Part 232

[Release Nos. 33-9554; 34-71643; 39-2496; IC-30972]

### 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 and related rules to reflect updates to the EDGAR system. The revisions are being made primarily to introduce new submission form types MA, MA-A, MA/A, MA-I, MA-I/A, and MA-W to support Registration of Municipal Advisors; updates to submission form types 8-K, 8-K/A, 10-K, 10-K/A, 10-KT, 10-KT/A, 10-D, 10-D/A, POS AM, 424B1, 424B2, 424B3, 424B4, 424B5, 424B7, and 424B8; and minor updates to Form 13F validations. The EDGAR system is scheduled to be upgraded to support this functionality on March 3, 2014.

**EFFECTIVE DATE:** [Insert date of publication in the Federal Register.] The incorporation by reference of the EDGAR Filer Manual is approved by the Director of the Federal Register as of [Insert date of publication in the Federal Register].

**FOR FURTHER INFORMATION CONTACT:** In the Office of Municipal Securities, for questions concerning Registration of Municipal Advisors contact Jessica Kane at (202) 551-3235; in the Division of Investment Management, for questions concerning Form 13F contact Heather Fernandez at (202) 551-6715; and in the Office of Information Technology, contact Vanessa Anderson 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 Online and the Online Forms/XML website.

The revisions to the Filer Manual reflect changes within Volume I entitled EDGAR Filer Manual, Volume I: “General Information,” Version 16 (March 2014) and Volume II entitled EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 26 (March 2014). The updated manual will be incorporated by reference into the Code of Federal Regulations.

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>2</sup> Filers may consult the Filer Manual in conjunction with our rules governing mandated electronic filing when preparing documents for electronic submission.<sup>3</sup>

The EDGAR system will be upgraded to Release 14.0 on March 3, 2014 and will introduce the following changes: EDGAR will be updated to add new submission form types MA, MA-A, MA/A, MA-I, MA-I/A, and MA-W on the EDGAR Filing Website. These submission form types can be accessed by selecting the ‘File Municipal Advisor Forms’ link available on the EDGAR Filing Website. Instructions to file the Municipal Advisor Forms are included in two new sections of Chapter 9 (Preparing and Transmitting Online Submissions) of the “EDGAR Filer Manual,

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<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 25, 2013. See Release No. 33-9457 (October 2, 2013) [78 FR 60684].

<sup>2</sup> See Rule 301 of Regulation S-T (17 CFR 232.301).

<sup>3</sup> See Release No. 33-9457 in which we implemented EDGAR Release 13.3. For additional history of Filer Manual rules, please see the cites therein.

Volume II: EDGAR Filing” to guide filers through the filing process. See Release No. 34-70462<sup>4</sup> for the compliance dates.

Submission form types 8-K, 8-K/A, 10-K, 10-K/A, 10-KT, 10-KT/A, 10-D, 10-D/A, POS AM, 424B1, 424B2, 424B3, 424B4, 424B5, 424B7, and 424B8 will be updated to collect Depositor CIK, Sponsor CIK, ABS Asset Class, and ABS Sub Asset Class information for filings where the primary registrant CIK is designated as an Asset-Backed Securities issuing entity (i.e., entities assigned the Standard Industrial Classification Code 6189).

Submission form types 13F-HR/A will be updated to allow a future date for the “Date denied or on which confidential treatment expired” field.

For EDGARLink Online application, recommended version for Firefox browser is being changed from 3.5 to 17.0 or higher. For all EDGAR websites, Microsoft Internet Explorer 7.0 or later is the recommended browser. Additionally, minor documentation only corrections were made to the Chapter 6, Interactive Data, sections 6.5.20 and 6.6.29.

Along with the 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 a.m. and 3:00 p.m. 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>.

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<sup>4</sup> See Release No. 34-70462 (September 20, 2013) [78 FR 67467 (November 12, 2013)].

Since the Filer Manual and the corresponding rule changes relate solely to agency procedures or practice, publication for notice and comment is not required under the Administrative Procedure Act (APA).<sup>5</sup> It follows that the requirements of the Regulatory Flexibility Act<sup>6</sup> do not apply.

The effective date for the updated Filer Manual and the rule amendments is [Insert date of publication in the Federal Register]. In accordance with the APA,<sup>7</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 14.0 is scheduled to become available on March 3, 2014. 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>8</sup> Sections 3, 12, 13, 14, 15, 23, and 35A of the Securities Exchange Act of 1934,<sup>9</sup> Section 319 of the Trust Indenture Act of 1939,<sup>10</sup> and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.<sup>11</sup>

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

<sup>6</sup> 5 U.S.C. 601 - 612.

<sup>7</sup> 5 U.S.C. 553(d)(3).

<sup>8</sup> 15 U.S.C. 77f, 77g, 77h, 77j, and 77s(a).

<sup>9</sup> 15 U.S.C. 78c, 78l, 78m, 78n, 78o, 78w, and 78ll.

<sup>10</sup> 15 U.S.C. 77sss.

<sup>11</sup> 15 U.S.C. 80a-8, 80a-29, 80a-30, and 80a-37.

## 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.

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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,” Version 16 (March 2014). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 26 (March 2014). Additional provisions applicable to Form N-SAR filers are set forth in the EDGAR Filer Manual, Volume III: “N-SAR Supplement,” Version 2 (August 2011). 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 a.m. and 3:00 p.m. 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

March 04, 2014