

## **SECURITIES AND EXCHANGE COMMISSION**

### **17 CFR Part 232**

**[Release Nos. 33-9692; 34-73868; 39-2499; IC-31383]**

### **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 updates are being made primarily to make available a new exhibit type EX-1.01 and disallow Exhibit type EX-1.02 on EDGARLink Online for submission form types SD and SD/A, to implement the “Calendar Year Ending” value validation rule for form type 13H-A, to require Transfer Agents with file numbers in the range 085-15000 to 085-19999 to select “Comptroller of the Currency” as the registrant’s appropriate regulatory agency on Form TA-2 and its amendment, and to update the EDGAR Portal to include a new option, “Do you need more information?” that links to the ‘Guidance for Filers and FAQs’ section on the SEC’s Public Website ([www.sec.gov](http://www.sec.gov)). The EDGAR system is scheduled to be upgraded to support this functionality on December 15, 2014.

**EFFECTIVE DATE:** December 23, 2014. The incorporation by reference of the EDGAR Filer Manual is approved by the Director of the Federal Register as of December 23, 2014.

**FOR FURTHER INFORMATION CONTACT:** In the Division of Corporation Finance, for questions concerning the revisions for Form SD or SD/A, contact Heather Mackintosh at (202) 551-3600; in the Division of Trading and Markets, for questions concerning the revisions for Form

13H-A and TA-2, contact Kathy Bateman at (202) 551-4345, and in the Office of Information Technology, contact Tammy Borkowski at (202) 551-7208.

**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 19 (December 2014), and Volume II entitled EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 29 (December 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 14.3 on December 15, 2014 and will introduce the following changes.

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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 October 20, 2014. See Release No. 33-9668 (October 29, 2014) [79 FR 64311].

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

<sup>3</sup> See Release No. 33-9668 in which we implemented EDGAR Release 14.2. For additional history of Filer Manual rules, please see the cites therein.

A new exhibit type EX-1.01 will be available on EDGARLink Online for submission form types SD and SD/A. Filers that are filing a Conflict Minerals Report should specify Item 1.02 on a Form SD or SD/A submission and attach the Conflict Minerals Report as EX-1.01 in official ASCII or HTML format. Exhibit type EX-1.02, which was previously allowed on a SD and SD/A submission, will no longer be available on EDGARLink Online or accepted by EDGAR.

Submission form type 13H-A will restrict the “Calendar Year Ending” value to a year that is prior to the current calendar year.

The EDGAR automated submission notification email for a 13H-A submission form type will inform the filer that the 13H-A submission received was for an annual filing or a combined annual and fourth quarter filing.

Form TA-2 and its amendment will be updated to remove “Office of Thrift Supervision” as an option for Item 3(a) – Registrant's appropriate regulatory agency (ARA). Filers must download the latest template to file Form TA-2 and its amendment using the ‘EDGARLite Submission Templates’ link on the EDGAR OnlineForms Management Website.

Transfer Agents with file numbers in the range 085-15000 to 085-19999 must now select “Comptroller of the Currency” instead of “Office of Thrift Supervision” as the registrant’s appropriate regulatory agency on Form TA-2 and its amendment. In addition, EDGAR will suspend filer-constructed submissions of Form TA-2 and its amendment with “Office of Thrift Supervision” (OTS) as the value for the registrant’s appropriate regulatory agency. Please refer to the “EDGAR Form TA-2 Technical Specification” document for details.

Validations for Item 5 of Form TA-2 and its amendment will be updated as follows. If the response for Item 2(a) is “Some” or “None” and the value for Item 5(a) is equal to zero, then the total of Items 5d(i) to 5d(vi) must be equal to 0%; if it is greater than zero, then the total of Items 5d(i) to 5d(vi) must be equal to 100%.

The EDGAR automated submission notification emails for Form D submissions will include the web address of the Electronic Filing Depository (<https://efdnasaa.org>) to enable Form D filers fulfill their state filing obligations.

The EDGAR Portal will be updated to include a new option, “Do you need more information?” that links to the ‘Guidance for Filers and FAQs’ section on the SEC’s Public Website ([www.sec.gov](http://www.sec.gov)). In addition, the ‘Access Notes’ section on the EDGAR Portal will include contact information for EDGAR Filer Support.

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.

The updated EDGAR Filer Manual will be available for Web site viewing and printing; the address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. You may also 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, Washington, DC 20549, on official business days between the hours of 10:00 a.m. and 3:00 p.m.

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>4</sup> It follows that the requirements of the Regulatory Flexibility Act<sup>5</sup> do not apply.

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<sup>4</sup> 5 U.S.C. 553(b).

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

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>6</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 14.3 is scheduled to become available on December 15, 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>7</sup> Sections 3, 12, 13, 14, 15, 23, and 35A of the Securities Exchange Act of 1934,<sup>8</sup> Section 319 of the Trust Indenture Act of 1939,<sup>9</sup> and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.<sup>10</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**

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<sup>6</sup> 5 U.S.C. 553(d)(3).

<sup>7</sup> 15 U.S.C. 77f, 77g, 77h, 77j, and 77s(a).

<sup>8</sup> 15 U.S.C. 78c, 78l, 78m, 78n, 78o, 78w, and 78ll.

<sup>9</sup> 15 U.S.C. 77sss.

<sup>10</sup> 15 U.S.C. 80a-8, 80a-29, 80a-30, and 80a-37.

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 19 (December 2014). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 29 (December 2014). Additional provisions applicable to Form N-SAR filers are set forth in the EDGAR Filer Manual, Volume III: “N-SAR Supplement,” Version 4 (October 2014). 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. The EDGAR Filer Manual is available for Web site viewing and printing; the address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. 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, Washington, DC 20549, on official business days between the hours of 10:00 a.m. and 3:00 p.m. 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.

Kevin M. O’Neill  
Deputy Secretary

December 17, 2014