

**SECURITIES AND EXCHANGE COMMISSION**

**17 CFR Part 232**

**[Release Nos. 33-11293; 34-100439; 39-2555; IC-35220]**

**Adoption of Updated EDGAR Filer Manual**

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Final rule.

**SUMMARY:** The Securities and Exchange Commission (“Commission”) is adopting amendments to Volume II of the Electronic Data Gathering, Analysis, and Retrieval system Filer Manual (“EDGAR Filer Manual” or “Filer Manual”) and related rules and forms. EDGAR Release 24.2 will be deployed in the EDGAR system on July 1, 2024.

**DATES:** *Effective date:* August 9, 2024. The incorporation by reference of the revised Filer Manual is approved by the Director of the *Federal Register* as of August 9, 2024.

**FOR FURTHER INFORMATION CONTACT:** For questions regarding the amendments to Volume II of the Filer Manual, please contact Rosemary Filou, Deputy Director and Chief Counsel, Laurita Finch, Senior Special Counsel, or Lidian Pereira, Senior Special Counsel, in the EDGAR Business Office at (202) 551-3900. For questions regarding the submission of forms related to registering with the Commission as a security-based swap execution facility, please contact Michael Coe, Assistant Director, in the Division of Trading and Markets at (202) 551-4875. For questions regarding the availability of exhibit EX-98 under Item 1607 of Regulation S-K, please contact Robert Errett, Chief, Disclosure Management Office, in the Division of Corporation Finance at (202) 551-3225, for questions regarding the removal of obsolete Forms 10-KSB and 10-QSB, please contact Sean Harrison, Special Counsel, Disclosure Management

Office, in the Division of Corporation Finance at (202) 551-3249.

**SUPPLEMENTARY INFORMATION:** We are adopting an updated Filer Manual, Volume II:

“EDGAR Filing,” Version 70 (July 2024) and amendments to 17 CFR 232.301 (“Rule 301”).

The updated Filer Manual is incorporated by reference into the Code of Federal Regulations.

## **I. Background**

The Filer Manual contains information needed for filers to make submissions on EDGAR. 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>1</sup> Filers must consult the Filer Manual in conjunction with our rules governing mandated electronic filings when preparing documents for electronic submission.

## **II. EDGAR System Changes and Associated Modifications to Volume II of the Filer Manual**

EDGAR is being updated in EDGAR Release 24.2 and corresponding amendments to Volume II of the Filer Manual are being made to reflect these changes, as described below.<sup>2</sup>

### Forms Related to Application for Registration as a Security-Based Swap Execution Facility

On November 2, 2023, the Commission adopted a set of rules and forms to create a regime for the registration and regulation of security-based swap execution facilities and address other issues relating to security-based swap execution generally.<sup>3</sup> To reflect these rules and forms, EDGAR will allow filers to submit forms to apply for registration with the Commission

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<sup>1</sup> See Rule 301 of Regulation S-T.

<sup>2</sup> EDGAR Release 24.2 was deployed on July 1, 2024.

<sup>3</sup> Security-Based Swap Execution and Registration and Regulation of Security-Based Swap Execution Facilities, Release No. 34-98845 (Nov. 2, 2023) [88 FR 87156, 87229-30 (Dec. 15, 2023)].

as a security-based swap execution facility (Form SBSEF) under 17 CFR 242.803, to amend an application prior to full registration (Form SBSEF/A), to request to withdraw a pending application for registration (Form SBSEF-W), and to request to vacate an effective registration (Form SBSEF-V). Filers will be able to file Form SBSEF and certain of its related exhibits in custom XML, Inline XBRL, and PDF formats as provided in the Regulation SE adopting release.<sup>4</sup>

#### Removal of Obsolete Forms 10-KSB and 10-QSB from the EDGAR Filer Manual

The EDGAR Filer Manual will be updated to remove obsolete Forms 10-KSB and 10-QSB from the “Index to Forms Table.” Removal is consistent with the previous rescission of Regulation S-B and all forms with the “SB” designation.<sup>5</sup>

#### Removal of Screenshots from Chapter 8

The EDGAR Filer Manual will be updated to remove screenshots from Chapter 8 of the Filer Manual that duplicate instructions provided in the text.

### **III. Other EDGAR Changes**

#### Availability of Exhibit EX-98 for Attachments Required Under Item 1607 of Regulation S-K

In connection with the Commission’s rules intended to enhance investor protections in initial public offerings by Special Purpose Acquisition Companies (SPACs), and in subsequent business combination transactions between SPACs and private operating companies, EDGAR will be updated to allow filers to attach any report, opinion, or appraisal required to be filed as an exhibit under Item 1607 of Regulation S-K as exhibit EX-98 to EDGAR submission variants of

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<sup>4</sup> *Id.*

<sup>5</sup> Smaller Reporting Company Regulatory Relief and Simplification, Release No. 33-8876 (Dec. 19, 2007), [73 FR 934 (Jan. 4, 2008)].

Forms S-1, S-4, F-1, F-4, and Schedules TO, 14A, and 14C.<sup>6</sup>

#### **IV. Amendments to Rule 301 of Regulation S-T**

Along with the adoption of the updated 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 the current 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 is available at <https://www.sec.gov/edgar/filerinformation/current-edgar-filer-manual>.

#### **V. Administrative Law Matters**

Because the Filer Manual and rule amendments relate solely to agency procedures or practice and do not substantially alter the rights and obligations of non-agency parties, publication for notice and comment is not required under the Administrative Procedure Act (“APA”).<sup>7</sup> It follows that the amendments do not require analysis under requirements of the Regulatory Flexibility Act<sup>8</sup> or a report to Congress under the Small Business Regulatory Enforcement Fairness Act of 1996.<sup>9</sup>

The effective date for the updated Filer Manual and related rule amendments is August 9, 2024. In accordance with the APA,<sup>10</sup> we find that there is good cause to establish an effective date less than 30 days after publication of these rules. The Commission believes that establishing

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<sup>6</sup> Special Purpose Acquisition Companies, Shell Companies, and Projections, Release No. 33-11265 (Jan. 24, 2024) [89 FR 14158 (Feb. 26, 2024)].

<sup>7</sup> 5 U.S.C. 553(b)(A).

<sup>8</sup> 5 U.S.C. 601 through 612.

<sup>9</sup> 5 U.S.C. 804(3)(c).

<sup>10</sup> 5 U.S.C. 553(d)(3).

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 related system upgrades.

## **VI. Statutory Basis**

We are adopting the amendments to Regulation S-T under the authority in Sections 6, 7, 8, 10, and 19(a) of the Securities Act of 1933,<sup>11</sup> Sections 3, 12, 13, 14, 15, 15B, 23, and 35A of the Securities Exchange Act of 1934,<sup>12</sup> Section 319 of the Trust Indenture Act of 1939,<sup>13</sup> and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.<sup>14</sup>

### **List of Subjects in 17 CFR Part 232**

Incorporation by reference, Reporting and recordkeeping requirements, Securities.

### **Text of the Amendments**

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 general authority citation for part 232 continues to read as follows:

**Authority:** 15 U.S.C. 77c, 77f, 77g, 77h, 77j, 77s(a), 77z-3, 77sss(a), 78c(b), 78l, 78m, 78n, 78n-1, 78o(d), 78w(a), 78ll, 80a-6(c), 80a-8, 80a-29, 80a-30, 80a-37, 7201 *et seq.*; and 18 U.S.C. 1350, unless otherwise noted.

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2. Section 232.301 is revised to read as follows:

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<sup>11</sup> 15 U.S.C. 77f, 77g, 77h, 77j, and 77s(a).

<sup>12</sup> 15 U.S.C. 78c, 78l, 78m, 78n, 78o, 78o-4, 78w, and 78ll.

<sup>13</sup> 15 U.S.C. 77sss.

<sup>14</sup> 15 U.S.C. 80a-8, 80a-29, 80a-30, and 80a-37.

## **§ 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 forth the technical formatting requirements for electronic submissions. The requirements for becoming an EDGAR Filer and updating company data are set forth in the EDGAR Filer Manual, Volume I: “General Information,” Version 41 (December 2022). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 70 (July 2024). 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 inspection at the Commission and at the National Archives and Records Administration (NARA). The EDGAR Filer Manual is available for website 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 a.m. and 3 p.m. Operating conditions may limit access to the Commission’s Public Reference Room. For information on the availability of the EDGAR Filer Manual at NARA, visit [www.archives.gov/federal-register/cfr/ibr-locations.html](http://www.archives.gov/federal-register/cfr/ibr-locations.html) or email [fr.inspection@nara.gov](mailto:fr.inspection@nara.gov). The

EDGAR Filer Manual may also be obtained from

*<https://www.sec.gov/edgar/filerinformation/current-edgar-filer-manual>*.

By the Commission.

**Dated:** July 1, 2024.

**Vanessa A. Countryman,**

*Secretary.*