

## **SECURITIES AND EXCHANGE COMMISSION**

### **17 CFR Part 232**

**[Release Nos. 33-8612; 34-52477; 35-28033; 39-2439; IC-27070]**

### **RIN 3235-AG96**

#### **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 changes made to improve, reorganize and restructure the EDGAR Filer Manual volumes to make it easier for filers and those wishing to apply for EDGAR access codes to locate the information that they need to apply for EDGAR access, maintain company information and submit a filing. With this reorganization, no changes have been made to the filing process.

The revisions to the Filer Manual reflect changes within Volumes I, II and III, entitled “EDGAR Filer Manual Volume I General Information”, “EDGAR Filer Manual Volume II EDGAR Filing,” and “EDGAR Filer Manual Volume III N-SAR Supplement” respectively. The updated manual will be incorporated by reference into the Code of Federal Regulations.

**EFFECTIVE DATE:** October 14, 2005.

The incorporation by reference of the EDGAR Filer Manual is approved by the Director of the Federal Register as of October 14, 2005.

**FOR FURTHER INFORMATION CONTACT:** In the Office of Information Technology, Rick Heroux, at (202) 551-8800; for questions concerning the Division of Corporation Finance filings, in the Division of Corporation Finance, Herbert Scholl, Office Chief, EDGAR and Information Analysis, at (202) 942-2940; for questions concerning the Division of Investment

Management filings, in the Division of Investment Management, Ruth Armfield Sanders, Senior Special Counsel, at (202) 551-6989; and, in the Office of Filings and Information Services, Velma Smith, at (202) 942-8900.

**SUPPLEMENTARY INFORMATION:** Today we are adopting an updated EDGAR Filer Manual (Filer Manual). The Filer Manual describes how to become an EDGAR filer and 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> and the Online Forms/XML Web site.

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

---

<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 June 6, 2005. See Release No. 33-8573 (May 19, 2005) [70 FR 30899].

<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).

<sup>4</sup> See Release Nos. 33-6977 (February 23, 1993) [58 FR 14628], IC-19284 (February 23, 1993) [58 FR 14848], 35-25746 (February 23, 1993) [58 FR 14999], and 33-6980 (February 23, 1993) [58 FR 15009] in which we comprehensively discuss the rules we adopted to govern mandated electronic filing. See also Release No. 33-7122 (December 19, 1994) [59 FR 67752], in which we made the EDGAR rules final and applicable to all domestic registrants; Release No. 33-7427 (July 1, 1997) [62 FR 36450], in which we adopted minor amendments to the EDGAR rules; Release No. 33-7472 (October 24, 1997) [62 FR 58647], in which we announced that, as of January 1, 1998, we would not accept in paper filings that we require filers to submit electronically; Release No. 34-40934 (January 12, 1999) [64 FR 2843], in which we made mandatory the electronic filing of Form 13F; Release No. 33-7684 (May 17, 1999) [64 FR 27888], in which we adopted amendments to implement the first stage of EDGAR modernization; Release No. 33-7855 (April 24, 2000) [65 FR 24788], in which we implemented EDGAR Release 7.0; Release No. 33-7999 (August 7, 2001) [66 FR 42941], in which we implemented EDGAR Release 7.5; Release No. 33-8007 (September 24, 2001) [66 FR 49829], in which we implemented EDGAR Release 8.0; Release No. 33-8224 (April 30, 2003) [66 FR 24345], in

The revisions to the EDGAR Filer Manual volumes are being made to improve, reorganize and restructure the EDGAR Filer Manual volumes to make it easier for filers, and those wishing to apply for EDGAR access codes, to locate the information that they need to apply for EDGAR access, maintain company information and submit electronic filings. The EDGAR Filer Manual has also been rearranged to eliminate information that was repeated between the different volumes and to be more aligned with the logical functions performed by EDGAR users. The reorganized filer manual does not include any changes to the filing process.

The EDGAR Filer Manual Volume I General Information covers the EDGAR application process, outlines how to keep company data, which is stored in EDGAR, current and provides a brief introduction to the filing process. The appendices in this volume, as well as those that are a part of the other volumes, “Glossary of Commonly Used Terms, Acronyms, and Abbreviations” and “Frequently Asked Questions” for example, only contain information specific to the processes and concepts covered within the volume. The appendices are no longer repeated in each volume. Volume I is intended to be a reference for those that need to obtain EDGAR access, those that are new to EDGAR and those that are responsible for keeping company information current.

The EDGAR Filer Manual Volume II EDGAR Filing focuses entirely on the filing process. It illustrates each step of the process to submit an electronic submission and helps filers understand the tools provided by the SEC for constructing and transmitting those submissions,

---

which we implemented EDGAR Release 8.5; Release Nos. 33-8255 (July 22, 2003) [68 FR 44876] and 33-8255A (September 4, 2003) [68 FR 53289] in which we implemented EDGAR Release 8.6; Release No. 33-8409 (April 19, 2004) [69 FR 21954] in which we implemented EDGAR Release 8.7; Release No. 33-8454 (August 6, 2004) [69 FR 49803] in which we implemented EDGAR Release 8.8; Release No. 33-8528 (February 3, 2005) [70 FR 6573] in which we implemented EDGAR Release 8.10; and Release No. 33-8573 (May 19, 2005) [70 FR 30899] in which we implemented EDGAR Release 9.0.

concisely consolidating information previously provided in the former EDGAR Release 9.0 EDGARLink Filer Manual Volume I and EDGAR Release 9.0 OnlineForms Filer Manual Volume III. It also provides a much improved Index to Forms which, in addition to the Submission Type and Description, adds the name of the tool (e.g., EDGARLink or Online Forms/XML Web site), the template number that contains that particular submission type and the Filer Constructed Form Specification (formerly known as “Reduced Content Filing Specification”) that should be used by those that prepare filings without using EDGARLink or the OnlineForms/XML Web site. The Index to Forms is provided in alphanumeric order, which can be used by those that only know the submission type, as well as by Act. This volume is intended to be a reference for those that are responsible for submitting filings to the SEC via the EDGAR system.

The EDGAR Filer Manual Volume III N-SAR Supplement is the guide for preparing the electronic submissions of Form N-SAR. While this volume used to be Volume II of the EDGAR Filer Manual, its current content has remained essentially unchanged with the exception of the minor modifications necessary to update references to the other updated Filer Manual volumes.

Prior to the reorganization of the EDGAR Filer Manual, the version numbers assigned to each volume were based upon the EDGAR release number in which it was implemented. As of this revised Filer Manual, each volume will be baselined at Version One and will no longer follow the EDGAR release numbers. This will prevent the need to make changes to the EDGAR Filer Manual volumes simply to update the EDGAR release when none of the other content has been changed. The EDGAR Filer Manual volumes will only be updated when changes are made to the functions contained within a particular volume. Filers should consult the SEC’s Public Web site, EDGAR Filing Web site or the EDGAR OnlineForms/XML Web site to determine the current version of the software or documents.

The SEC maintains a number of Web sites and URLs to support the filing process. As more sites and URLs have been developed, it has become more complicated for filers to find the correct site for a single function. To give filers a central location from which they can navigate to the EDGAR Web site that they need to access rather than having to remember the different URLs to each of the EDGAR Filing Web sites, we created an EDGAR Gateway Web site that can be reached at the following URL: <https://www.portal.edgarfiling.sec.gov>. The use of the new EDGAR Gateway Web site is optional. The existing EDGAR Filer Management, EDGAR Filing and EDGAR OnlineForms/XML Web sites can still be accessed as they have previously. The EDGAR Gateway Website is expected to be available on or about September 26, 2005.

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 1580, Washington DC 20549. We will post electronic format copies on the Commission's Web site; the address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. You may also obtain copies from Thomson Financial, the paper document contractor for the Commission, at (800) 638-8241.

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

---

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

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

The effective date for the updated Filer Manual and the rule amendments is fourteen (14) days after publication in the Federal Register. Because the changes made to reorganize the Filer Manual were made solely for the purposes of clarity and do not change the filing process, we find that there is good cause to establish an effective date less than 30 days after publication of these rules.

#### 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 20 of the Public Utility Holding Company Act of 1935,<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>

#### 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**

---

<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. 79t.

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

<sup>11</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), 77sss(a), 78c(b), 78l, 78m, 78n, 78o(d), 78w(a), 78ll(d), 79t(a), 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 EDGAR Filer Manual Volume I General Information, Version 1. The requirements for filing on EDGAR are set forth in the EDGAR Filer Manual Volume II EDGAR Filing, Version 1. Additional provisions applicable to Form N-SAR filers are set forth in the EDGAR Filer Manual Volume III N-SAR Supplement, Version 1. 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 1580, Washington, DC 20549 or by calling Thomson Financial at (800) 638-8241. Electronic copies are available on the Commission's Web site. The address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. You can also photocopy 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.

Jonathan G. Katz  
Secretary

September 21, 2005