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# Filer Manual – Volume II

## EDGAR Filing

VERSION 10 ~~9~~

December ~~September~~ 2008

# Notice

This draft Filer Manual, posted before Commission approval of potential regulatory changes in this release, is provided as a service to our filing community to assist filers, agents, and software developers in their preparation of responses to potential changes the staff anticipates. Since this is a draft manual, the SEC retains the right to change any part of the manual before the new system release is made final. In addition, the final EDGAR Filer Manual (Volume II) (Version10) is subject to Commission approval and may be revised before approval or not approved at all. Similarly, the posting of the draft manual does not indicate Commission approval of any pending proposed changes relating to the potential changes reflected in the draft manual. The changes outlined in this draft manual, if approved, are scheduled to take effect on December 15, 2008. The final version of the manual will be made available as if approved by the Commission December 15, 2008, on the SEC's Public Website.

Use this EDGAR® Filer Manual when making electronic filings with the United States Securities and Exchange Commission (SEC or "Commission"). See Rule 301 of Regulation S-T.

The EDGAR Filer Manual consists of three volumes. EDGAR Filer Manual (Volume I) General Information introduces the requirements for becoming an EDGAR Filer and maintaining EDGAR company information. EDGAR Filer Manual (Volume II) EDGAR Filing illustrates the process to submit an online filing. EDGAR Filer Manual (Volume III) N-SAR Supplement is a guide for preparing electronic submissions of Form N-SAR.

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For up-to-date information regarding filing-related topics, consult the following EDGAR websites:

- Information for EDGAR Filers (http://www.sec.gov/info/edgar.shtml)
- EDGAR Gateway to submit filings http://www.portal.edgarfiling.sec.gov)
- EDGAR Company Database (http://www.edgarcompany.sec.gov)

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**Note:** New EDGAR software releases include modifications to the EDGARLink software and EDGAR submission templates. Please download, install, and use the new EDGARLink software and submission templates to ensure that submissions will be processed successfully.

To protect the privacy of our filing community, filers are asked not to include social security numbers in filings submitted to the Commission.

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# Updates

On December 15, 2008, EDGAR Release 9.14 will introduce the following changes:

- EDGAR support for the potential rule where U.S. issuers and foreign registrants that follow U.S. generally accepted accounting principles (GAAP) would be required to submit financial statements tagged in the eXtensible Business Reporting Language (XBRL) as separate exhibits to their filings for their reporting periods that end as per the details specified in the final XBRL rule[1].

- EDGARLink submission template 3 has been updated to incorporate submission form types SH-ER, SH-ER/A, SH-NT, and SH-NT/A as per an Interim Final Temporary Rule, Exchange Act Release No. 34-58785 which extended the reporting requirements for institutional investment managers concerning information on daily short sales and short positions of certain publicly traded securities.

- EDGARLink submission templates 1 and 3 are being updated to remove submission form types

  - ◊ 10SB12B, 10SB12B/A,
  - ◊ 10SB12G, 10SB12G/A,
  - ◊ 10QSB, 10QSB/A,
  - ◊ SB-1, SB-1/A,
  - ◊ SB-1MEF,
  - ◊ SB-2, SB-2/A,
  - ◊ SB-2MEF.

- 8-K items 2.04 and 5.02 descriptions for submission form types:

  - ◊ 8-K, 8-K/A,
  - ◊ 8-K12B, 8-K12B/A,
  - ◊ 8-K12G3, 8-K12G3/A,
  - ◊ 8-K15D5, 8-K15D5/A

  will be changed.

- Some Form D screen elements and Form D functionality will be updated.

- The SRO options list in EDGARLink submission template 1, 2, and 3 will be updated to include FINRA and ARCA.

- The EDGARLite Form TA–2 is being updated to add the "Office of Thrift Supervision" to the option list of Appropriate Regulatory Agency (ARA).

- The EDGARLite Form TA-W OMB expiration date will be updated.

1 Interactive Data to Improve Financial Reporting (Proposing Release No. 33-8924).

~~On June 23, 2008, EDGAR Release 9.12 introduced the following changes:~~

- ~~Suspended series and classes non-compliant co-registrant filings.~~
- ~~Incorporated final US-GAAP Taxonomies 1.0 into EDGAR.~~

~~On September 15, 2008, EDGAR Release 9.13 will introduce the following changes:~~

- ~~The implementation of a new online electronic Form D (Notice of Sale of Securities Pursuant to Regulation D, Section 4(6), and/or Uniform Limited Offering Exemption), accessible from the EDGAR OnlineForms Website.~~
- ~~To support the online submission of Form D, new electronic submission form types D and D/A will be added. On September 15, 2008, filers may use the online submission process to file a Form D and its amendment on a voluntary basis until March 15, 2009, after which they must be filed electronically.~~

  ~~For background concerning the electronic submission of Form D, see Release 33-8891 (February 6, 2008)[73 FR 10592].~~

  ~~If a filer is new to the electronic filing process, but has previously filed with the SEC in paper, they may have been assigned a CIK and must use the Convert Paper Only Filer to Electronic Filer functionality (See EDGAR Filer Manual - Volume I, Section 3.3.1) on the EDGAR Filer Management Website to become an electronic filer prior to using the new online Form application to file.~~

  ~~If a filer is new to the electronic filing process, but has never previously filed with the SEC in paper or has never been assigned a CIK, they must apply for EDGAR access codes via the EDGAR Filer Management Website (See EDGAR Filer Manual - Volume I, Section 3.2) prior to using the new online Form application to file.~~

- ~~Correction to the OMB expiration date displayed on the printed blank Form TA-2 (Annual Report of Transfer Agent activities filed pursuant to the Securities Exchange Act of 1934) to be "September 20, 2009". Previously, the expiration date displayed was September 30, 2006.~~
- ~~Correction to the order the response fields are displayed for Form TA-2 Question 1(h) (*Full Name of Registrant as stated in Question 3 of Form TA-1*) and Question 3(a) (*Registrants Appropriate Regulatory Agency)* on the printed blank form. Previously, the response fields were erroneously switched for these two questions.~~
- ~~Form TA-2 Question 11(a)(i) (*Date of Database Search*) will be optional.~~
- ~~EDGAR will abbreviate company name designations (Company, Corporation, Incorporated, Incorporation, and Limited) when companies are created using the Filer Management Website or the SEC Workstation. Regardless of the case sensitivity of the input, the affected values will be converted as follows:~~

  ~~Company (CO to Co)~~

~~Corporation (CORP to Corp)~~
~~Incorporated (INC to Inc)~~
~~Incorporation (INC to Inc)~~
~~Limited (LTD to Ltd)~~

- ~~Submission types PREM14A, DEFM14A, PREM14C and DEFM14C have been revised to correctly process series and class identifiers. Target funds that are series and class investment companies must use these submission types for those proxy mergers for which the acquiring fund does not file a registration statement on Form N-14; PREM14A, DEFM14A, PREM14C and DEFM14C must include the relevant series and class identifiers for both the target and the acquiring fund (if in existence).~~

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## PREFACE

Welcome to the Electronic Data Gathering, Analysis, and Retrieval (EDGAR) system of the U.S. Securities and Exchange Commission (SEC). EDGAR provides an electronic filing process for filers and filing agents submitting documents under the Securities Act of 1933, the Securities Exchange Act of 1934, the Trust Indenture Act of 1939, and the Investment Company Act of 1940 (collectively, "Acts"). This manual explains how you can file electronically with the SEC.

The SEC accepts electronic submissions through the Internet or direct dial transmissions. EDGAR will disseminate that information and you may view electronically submitted filings in the SEC's Public Reference Room in Washington, DC, through commercial dissemination services, or by using the SEC's Public Website.

### Do you need to file through EDGAR?

Whether or not you need to submit filings on EDGAR will depend on the form type(s) you are required to submit. For those requirements, refer to Regulation S-T, Rule 101 [Mandated Electronic Submissions and Exceptions].

### Rules Governing Forms and Filing Information

EDGAR provides you with an electronic way to submit information to us. **It does not change the content of what you submit**. Regulation S-T mandates electronic submissions of filings by all domestic and foreign registrants. Regulation S-T also provides the general requirements and procedures for electronic filing. You may find copies of Regulation S-T in the Federal Register and the Code of Federal Regulations (17 CFR Part 232) in our Public Reference Rooms. You will also find Regulation S-T under the Division of Corporation Finance area on the SEC's Public Website under Forms and Associated Regulations, EDGAR.

We have identified the following other laws and releases that affect electronic filing. You may obtain copies of this material from the SEC’s Public Website.

- Securities and Exchange Commission Authorization Act of 1987 -- Public Law 100-181 (December 4, 1987). (Section 35A of Securities Exchange Act of 1934.)

# Releases

| | |
|---|---|
| XX-XXXX<br>Issued XX/XX/XX<br>Effective XX/XX/XX | Interactive Data to Improve Financial Reporting |
| 34-58785<br>Issued 10/15/2008<br>Effective 10/18/2008<br>(73 FR 61678) | Disclosure of Short Sales and Short Positions by Institutional Investment Managers |
| 33-8891<br>Issued 02/06/08<br>Effective 09/15/08<br>(73 FR 10592) | Electronic Filing and Revision of Form D<br><br>(see effective date section of release for exceptions) |
| 33-8876<br>Issued 12/19/07<br>Effective 02/04/08<br>(73 FR 934) | Smaller Reporting Company Regulatory Relief and Simplification |
| 33-8859<br>Issued 11/01/07<br>Effective N/A<br>(72 FR 63513) | Rulemaking for EDGAR System; Mandatory Electronic Submission of Applications for Orders under the Investment Company Act and Filings Made Pursuant to Regulation E (proposing release) |
| 33-8823<br>Issued 07/11/07<br>Effective 08/20/07<br>(72 FR 39290) | Extension of the Interactive Data Voluntary Program on the EDGAR System to Include Mutual Fund Risk/Return Summary Information |
| 34-55540<br>Issued 03/27/07<br>Effective 06/04/07<br>(72 FR 16934) | Termination of a Foreign Private Issuer's Registration of a Class of Securities under Section 12(G) and Duty to File Reports under Section 13(A) or 15(D) of the Securities Exchange Act of 1934 |
| 34-54356<br>Issued 12/04/06<br>Effective 01/11/07<br>(71 FR 74698) | Electronic Filing of Transfer Agent Forms |
| 33-8644<br>Issued 12/21/05<br>Effective 12/27/05<br>(70 FR 76626) | Revisions to Accelerated Filer Definition and Accelerated Deadlines for Filing Periodic Reports |

| | |
|---|---|
| 33-8591<br>Issued 7/19/05<br>Effective 12/1/05<br>(70 FR 44722) | Securities Offering Reform |
| 33-8590<br>Issued 07/18/05 | Rulemaking for EDGAR System |
| Effective 09/19/2005<br>Effective 02/06/2006<br>Effective 6/12/2006<br>(70 FR 43558) | Technical amendments to Reg S-T Series and class requirements<br>Additional mandatory electronic filings for investment companies |
| 33-8587<br>Issued 7/15/05<br>Effective 8/22/05<br>(70 FR 42234) | Use of Form S-8, Form 8-K, and Form 20-F by Shell Companies |
| 34-52029<br>Issued 7/14/05<br>Effective 8/22/05<br>Compliance 4/24/06<br>(70 FR 42456) | Removal From Listing and Registration of Securities Pursuant to Section 12(d) of the Securities Exchange Act of 1934 |
| 33-8529<br>Issued 02/03/05<br>Effective 03/16/05<br>(70 FR 6556) | XBRL Voluntary Financial Reporting Program on the EDGAR System |
| 33-8518<br>Issued 12/22/04<br>Effective 3/08/05<br>(70 FR 1506) | Asset-Backed Securities |
| 34-50486<br>Issued 10/04/04<br>Effective 11/08/04<br>(69 FR 60287) | Proposed Rule Changes of Self-Regulatory Organizations |
| 33-8400A<br>Issued 8/04/04<br>Effective 8/23/04<br>(69 FR 48370) | Additional Form 8-K Disclosure Requirements and Acceleration of Filing Date; Correction |

| | |
|---|---|
| 33-8410<br>Issued 4/21/04<br>Effective 4/26/04<br>(69 FR 22704) | Mandated Electronic Filing for Form ID |
| 33-8170<br>34-47069<br>35-27627<br>Issued 12/27/02 | Mandated Electronic Filing and Website Posting for Forms 3, 4, and 5 |
| 33-8009<br>Issued 5/14/02<br>Effective 5/24/02<br>and 11/4/02<br>(67 FR 36677) | Mandated EDGAR Filing for Foreign Issuers |
| 33-8007<br>Issued 9/17/01<br>(66 FR 49829) | Updated version of the EDGARLink software |
| 33-7999<br>Issued 7/30/01<br>(66 FR 42941) | Next stage of EDGAR Modernization |
| 33-7933<br>Issued 1/16/01<br>Effective 2/02/01<br>(66 FR 8764) | Next stage of EDGAR Modernization |
| 33-7855<br>Issued 4/24/00<br>Effective 5/30/00 | Rules for the next stage of EDGAR Modernization |
| Effective 7/10/00<br>Effective 1/1/01<br>(65 FR 24788) | Diskette submissions not accepted<br>Financial Data Schedule requirement removed |
| 33-7789<br>Issued 1/20/00<br>Effective 1/24/00<br>(65 FR 3123) | Adopted updated filing form types in Filer Manual |

| | |
|---|---|
| 33-7755<br>Issued 10/07/99<br>Effective 10/16/99<br>(64 FR 56430) | CompuServe discontinued electronic mail service |
| 33-7684<br>Issued 5/17/99<br>Effective 6/28/99<br>(64 FR 27888) | Rules for the first stage of EDGAR modernization adopted |
| 34-40934<br>Issued 1/12/99<br>Compliance date 4/1/99<br>(64 FR 2834) | Electronic filing of Form 13F made mandatory |
| 33-7472<br>Issued 10/24/97<br>Effective 1/1/98<br>(62 FR 58647) | Commission will no longer accept, in paper, filings required to be submitted electronically, except in a hardship situation |
| 33-7427<br>Issued 7/1/97<br>(62 FR 36450) | Minor and technical rule amendments, including the elimination of transition rules applicable to the phase-in period |
| 33-7122<br>Issued 12/19/94<br>(59 FR 67752) | Rules and phase-in schedule made final. Final phase-in lists published. Minor rule amendments adopted |
| 33-6977<br>Issued 2/23/93<br>(58 FR 14628) | Interim rules applicable to electronic filing in general, and specifically to the Division of Corporation Finance filers |
| IC-19284<br>Issued 2/23/93<br>(58 FR 14848) | Interim rules specific to investment companies |
| 35-25746<br>Issued 2/23/93<br>(58 FR 14999) | Interim rules specific to public utility holding companies |
| 33-6980<br>Issued 2/23/93<br>(58 FR 15009) | Rules relating to payment of filing fees to the SEC's lockbox in Pittsburgh, Pennsylvania |

# 1. INTRODUCTION TO VOLUME II

## 1.1 Organization of this Manual

This volume is divided into chapters and appendices. The paragraph and subparagraphs are numbered for easy reference (e.g., 1.2, 5.6.1).

The chapters of this volume primarily refer to the preparation of EDGAR submissions. From this point forward, when we reference EDGARLite, we are referencing the custom templates created for some SEC Forms. From this point forward, when we reference EDGARLink, we are referencing the EDGARLink submission assembler for EDGAR.

The following outline shows you where to find information in this volume. An index is also provided at the end of this document.

**CHAPTER 1 – Introduction**

**CHAPTER 2 – Quick Guide to EDGAR Filing**

**CHAPTER 3 – Index to Forms**

**CHAPTER 4 – Filing Fee Information**

**CHAPTER 5 – Constructing Attached Documents and Document Types**

**CHAPTER 6 – Interactive Data**

**CHAPTER 7~~6~~ – Preparing and Transmitting EDGARLink Submissions**

**CHAPTER 8~~7~~ – Preparing and Transmitting EDGARLite Submissions**

**CHAPTER 9~~8~~ – Preparing and Transmitting Online Submissions**

**CHAPTER 10~~9~~ – Filer-Constructed XFDL/XML Submissions**

**CHAPTER 11 – Determining the Status of your Filing**

**APPENDICES:**

**A Messages Reported by EDGAR**

This appendix provides information on acceptance, suspension, and EDGAR error messages, including all HTML/PDF error messages.

**B Frequently Asked Questions**

Answers to some of the questions asked most frequently by EDGAR filers.

**C EDGAR Submission Templates**

This appendix provides a list of submission templates and the submission types within each submission template. It also contains sample submission template information.

**D Paper Forms**

Form SE Form for Submission of Paper Format Exhibits by Electronic Filers

Form TH Notification of Reliance on Temporary Hardship Exemption

**E Automated Conformance Rules for Template Fields**

EDGAR recognizes specific values for certain fields in each submission template. This appendix lists the values you must provide in the specified format.

## F Glossary of Commonly Used Terms, Acronyms, and Abbreviations

This glossary contains terms, acronyms, and abbreviations used in the Filer Manual.

### 1.1.1 Conventions Used in the Filer Manual

As you read in this volume you should notice attributes assigned to certain types of text:

- Instructions to press a key on a keyboard or click a button on the screen appear in square brackets and in title case:

◊ Press [Enter]
◊ Click [Module/Segment]

- Titles of check, dialog, and list boxes, fields, functions, options, processes, queries, reports, pages, tables, and windows appear in title case:

◊ Submission Type list box
◊ Name field
◊ Company Information query
◊ Return Copy check box

- Menus, menu options, radio buttons, and statuses appear in title case and have double quotation marks around them:

◊ “Test Filing” radio button
◊ From the “Edit” menu, select “Copy”
◊ “Busy” status

- Directories and file names appear bolded:

◊ The **C:\temp** directory
◊ Click on the **EDGARInstaller.exe** icon

- Keystroke combinations appear between less-than and greater-than brackets and in upper case:

◊ <ALT-TAB>
◊ <CTRL-C>

- Internet Hyperlinks appear underlined:

◊ Home

# 2. QUICK GUIDE TO EDGAR FILING

## 2.1 EDGAR Filing Process

This section is designed for the novice filer to explain the filing process and some of the terms that we will use throughout this manual. If you are familiar with EDGAR, then proceed to the index to find your submission type.

A filer must use the EDGAR system when they have a filing obligation that requires an electronic form. They can also choose to use an electronic form for certain form types that may also be prepared in paper format. Increasingly, fewer forms are permitted via paper filing. All rules regarding which forms must be submitted electronically are found in Regulation S-T, General Rules and Regulations for Electronic Filings. A copy of this rule is available on the SEC's Public Website at *http://www.sec.gov/about/forms/regs-t.pdf*.

The EDGAR system is comprised of a number of large computers that receive filings submitted by entities. An entity is one that files with the SEC. Entities may be unique companies that make Securities Act filings or individuals who make filings like Form 3 or 4. There are thousands of filings submitted to the EDGAR system each day. The system processes the filings according to rules defined by the SEC. Finally, if the documents are public, it transmits them to parties outside the SEC. Since there is a single internal SEC system processing these filings, filers must follow certain rules in preparing their filings so that they can be processed correctly.

Once you know the Code of Federal Regulations (CFR) Form Type/Schedule/Rule that you must submit electronically as determined by the SEC Rules, you must determine the electronic submission type. On the EDGAR system, the submission is the envelope for all of the content you are sending in a single transmission. The submission type may tell the SEC and others viewing the filing something about the filing itself. For example, a Form 15 can have submission types of 15-12B, 15-12G, and 15-15D. The different submission types are used by filers who have a filing obligation under different sections of the act. For example, the 15-12B filer would have registered a class of securities under Section 12(b).

EDGAR filings may consist of a number of documents, both primary and secondary. The primary document is the document that contains the information required by the SEC for the CFR Form Type/Schedule/Rule being submitted. Examples of the primary document include documents like the 10-Q, 8-K, S-1, N-8A, or POS AMI. Many times filers want or need to supplement their primary document with other documents. These are called secondary documents. Secondary documents most commonly include cover letters or correspondence, although correspondence documents may be sent in as primary documents in a correspondence submission type. Sometimes filings can also include exhibits which have a number and/or letter designator, whose content is defined by the SEC. These exhibits can include things like a company charter, power of attorney, or underwriting agreements.

All primary and secondary documents must be in certain standard electronic formats to be accepted by the EDGAR system. The EDGAR system accepts ASCII, HTML, or XML primary documents. If you include graphics in your HTML document, then you must also include the .jpg and .gif files that contain your graphics. Two other document formats can be used as unofficial copies: PDF and XBRL. You must follow all of the rules outlined in this manual with regard to formatting these documents regardless of the tool you use to prepare and transmit your submission. Keep in mind that not all document formats are permitted for each tool.

### 2.1.1 Using EDGARLink Templates

If you are using EDGARLink templates, once you have all of your documents prepared, you can assemble your submission. Open the template and after you select the submission type, you will be required to answer a few questions about the filing. This data will be added to your document content, and is commonly called the header, or supplemental data.

There are a few questions on the main page of EDGARLink templates that require special attention. The Live/Test radio buttons designate whether your submission will be considered a live filing. A test filing allows you to make sure that the submission is correct by checking all of the assembled documents and applying host processing steps like determining the fee and checking your security codes. For a test submission, fees will not be deducted, the filing will not be disseminated, and your filing will not count towards your requirement to file with the SEC. Test filings are routinely removed from the internal system after a short period, generally six calendar days.

The Return Copy checkbox allows you to indicate whether you want to receive an exact copy of your filing after processing is complete. Return copies can be retrieved from some of the EDGAR Websites. Submission contact information may be used by the Filer Support Branches or the SEC divisions if there is an issue with your filing. Including this information allows us to get in touch with you quickly. Using the Notification section of the template, you may add multiple e-mail addresses where you would like a notification message sent. Using other pages on the templates, you may add secondary documents, provide fee information, and validate your filing. You must save your filing to your local computer.

After the filing is assembled, you can transmit it to the host system. There are a number of mechanisms you can use for transmission when using EDGARLink templates. The most frequently used is the Internet. A few filers send in submissions via modems using direct dial and PPP. Some large volume filers transmit via a dedicated telecommunications link. For Internet and PPP transmissions, you must login to the host system to transmit your filing. To do this you must be a registered EDGAR filer. If you have not yet registered you will find the details on this process in Volume I of the Filer Manual.

### 2.1.2 EDGAR OnlineForms/XML Website

The EDGAR OnlineForms/XML Website tool is an Internet based online application. Filers can create an Ownership form by entering primary document data and the header data in a single session. You do not have to worry about the differences between the types of data or how it is translated into the resulting XML document. You must login to the EDGAR OnlineForms/XML Website and indicate which form you would like to complete. Answer all of the questions. All filings assembled on this site are considered live, so please be careful as you enter information.

You will be given a number of chances to review and correct information before you send it to the host system. Similar to EDGARLink templates, you may include a number of e-mail addresses for filing notifications. You may also request a return copy which provides you with an exact copy of the submission after it has been processed. You can save the document locally, you will not be able to retrieve the document to make corrections. As a final step, you must transmit the submission in the same Internet session.

### 2.1.3 After a Submission is Filed

No matter what tool you use to transmit your submission, the EDGAR system will provide you with an accession number after transmission. The accession number is a unique number that identifies your submission. The first ten digits are the CIK of the entity that logged in to submit the filing. The next two digits define the current year. The final digits are assigned sequentially by CIK starting with one on the first business day of each year. It is important to use this number when reviewing the status of your filing or consulting with SEC divisions.

After transmitting your submission, you may check on its status, review e-mail notifications, and examine your return copy via the Internet using the EDGAR Websites. In addition, if requested, you will receive messages via e-mail. The notification messages, which are identical to those you can retrieve via the Internet, include both the status of the submission and detailed error messages. EDGAR will either accept or suspend your filing. Acceptance means that the filing meets all of the host processing rules and, if live, the filing will be disseminated. Suspended means that the filing contains serious errors that you must correct. You can correct the errors and resubmit the filing. A suspended filing will not be disseminated nor will fees be deducted from your account.

When the EDGAR system has completed the processing of your submission, if it is live and public, it will be transmitted electronically to a number of third parties. (There are some individual documents that are considered non-public which will not be immediately disseminated. They may be subsequently disseminated by the SEC if they meet certain criteria.) Dissemination can often occur within seconds of your transmission. Private companies may post your filing on their websites for public use of their subscribers. The filings are also posted on the SEC's Public Website.

## 2.2 Filing Checklist

This section is a quick start guide to the filing process. It is not intended to explain all you need to know about filing, but should get you started in the right direction. Although the filing process is different based on the submission type transmitted, the tools used, and the needs of the filer, some general steps need to be followed for most filings. They are listed in checklist form for you in Table 2-1: Filing Checklist, and then described in detail in the following sections.

**Table 2-1: Filing Checklist**

| Step | Activity | Completion |
|---|---|---|
| 1 | Check that you have access codes for the EDGAR system. If not, follow procedures in the EDGAR Filer Manual, Volume I, General Information, to obtain codes. | |
| 2 | Review your company data on EDGAR to determine that it is up-to-date. If you are an Investment Company with existing series and classes (contracts), review your series and class information to insure that names, status and ticker symbols are up-to-date before you submit a filing. New series and classes (contracts) are to be added via a filing. Details are in the EDGAR Filer Manual, | |

| Step | Activity | Completion |
|---|---|---|
| | Volume I, General Information.<br>**Note:** This data is used in creating header data in some filings and filing data in other types of filings. It is your responsibility to keep your company information current. | |
| 3 | Determine the submission type you need to file and then find it in the indexes in Chapter 3, INDEX TO FORMS. | |
| 4 | If your filing requires a fee, ensure that the funds are available in your account. See Chapter 4, FILING FEE INFORMATION. | |
| 5 | Create documents that will be attached to the submission. See Chapter 5, CONSTRUCTING ATTACHED DOCUMENTS AND DOCUMENT TYPES.<br>**Note**: If you are using the EDGAR OnlineForms/XML Website, you do not need to create the primary document. | |
| 6 | Download and/or install the tool you will need to assemble the submission. (Note you do not need to perform this step for OnlineForms.) See Section 7.2 Installation for EDGARLink and Sections 8.2 What is Microsoft InfoPath 2003 and 8.3 Downloading and Installing Templates for EDGARLite. | |
| 7 | Use the tool to create or assemble the submission. (Note you do not need to perform this step for OnlineForms.) See Sections 7.3 Preparing Your EDGARLink Submission through 7.5 Saving Your Submission for EDGARLink; and Sections 8.4 Preparing your EDGARLite Submission through 8.5 Saving Your Filing, for EDGARLite.<br>**REMEMBER TO ALWAYS VALIDATE YOUR SUBMISSION!** | |
| OnlineForms 6 & 7 | Access the EDGAR OnlineForms/XML Website and enter your form data. See Chapter 8 for details. Transmit after data entry and verification. Skip to step 11. | |
| 8 | Transmit a test submission to the EDGAR system. See Section 7.6.5 Test Submissions for EDGARLink and Section 8.6 Transmitting XML Submissions. | |
| 9 | Review your acceptance/suspense message or return copy to determine if changes are required. See Section 11.5, Submission | |

| Step | Activity | Completion |
|---|---|---|
| | Information for instructions. | |
| 10 | Transmit a live submission to the EDGAR system. Make sure that a live file is created by having the live button clicked. See Section 7.6, Transmissions to EDGAR for EDGARLink and Section 8.6 Transmitting XML Submissions. | |
| 11 | Review your acceptance/suspense message. If necessary, correct errors and file again. See Section 11.5, Submission Information for instructions on reviewing your acceptance/suspense message. | |

## 2.3 General Information for Filers

### 2.3.1 Hours of Operation

EDGAR accepts filings and changes to company information each business day, Monday through Friday, from 6:00 a.m. to 10:00 p.m., Eastern Time. Transmissions started but not completed by 10:00 p.m. Eastern Time may be canceled, and you may have to re-submit on the next business day.

### 2.3.2 Introduction to Web Browsers

The EDGAR system uses web-based technology to make submitting filings easier and faster. Web browsers read code called Hypertext Mark-up Language (HTML). Many people have become familiar with HTML since they have used the Internet. We use a browser as an integral part of EDGAR, providing our interface to the EDGAR Filing Website.

### 2.3.3 Browser Differences

There are two industry standard browsers currently in use today: Netscape Navigator and Microsoft Internet Explorer (IE). We recommend that you use Netscape version 5.0 or later, or Internet Explorer version 5.0 or later. The EDGAR Filing Website does not support Netscape version 6.0. Both browsers comply with Secure Socket Layer (SSL) communications that you will use to reach the EDGAR Filing Website, and are easy to obtain. Which browser you use is a personal preference. This section covers some functions that are innate to browsers, how your browser should be set up, and the differences between Netscape and IE. You should be aware that there might be subtle differences if you are using IE or other versions of Netscape.

Netscape Menu Bar

Internet Explorer Menu Bar

**Figure 2-1: Browser Menu Bars**

Both browsers have very similar navigation functions: [Back], [Forward], [Stop], and [Reload] buttons, Current Address Location fields, as well as buttons for performing other functions such as printing and saving. The largest difference between the two browsers is button appearances and where to update the preference settings. For detailed information on your browser, see your browser's user manual or help function.

The browser window works similarly to all windows, in that it can be maximized, minimized, and sized. The default menu bar contains buttons that help you navigate the Internet; however, these buttons do not necessarily help you navigate EDGAR. For the purposes of logging into EDGAR, downloading files, submitting filings and company queries, or updating company information, these buttons do not apply. Some of the functions you can use are Bookmark, to mark the EDGAR Login page for easy accessibility; Back, to correct, add, or remove criteria from a query; and Security, to turn on or off your security functions.

### 2.3.4 Accessing EDGAR

To access EDGAR, you must have EDGAR access codes. New filers and filers who want to file in another capacity (e.g., filing agent or training agent) must use Form ID to apply for EDGAR access codes. The Form ID must be filed electronically through the EDGAR Filer Management Website and an accompanying manually signed and notarized authentication document must be faxed to the Commission. If we do not receive your fax, we cannot accept your application. Details of this process are covered in other sections of this manual. Once you have obtained your access codes, you will be ready to login to EDGAR, download submission templates, transmit submissions, run company queries, update your company information, or change your password or CCC (CIK Confirmation Code).

### 2.3.5 Getting Help with EDGAR

**For Procedural and Technical questions, contact Filer Support**

You can reach our Filer Support Branches in the Divisions at (202) 551-8900. These offices respond to general EDGAR questions like how to become a filer, the form ID process, how to get to the Websites, how to update filer information, filing of forms, and header tags. Filer Support is available each business day from 7:00 a.m. to 7:00 p.m. Eastern Time.

For general fee information, contact our Fee Account Services Branch in the Office of Financial Management at (202) 551-8989.

**For Substantive questions, contact your Division**

For filing content, rule interpretations, filing date adjustments, and hardship exemption requests, contact the division that reviews the filing, the Division of Corporation Finance or Investment Management, during normal business hours 9:00 a.m. to 5:30 p.m., Eastern Time.

*Division of Corporation Finance:*

For help with filings reviewed by the Division of Corporation Finance, contact the Office of Information Technology ~~Office of EDGAR and Information Analysis~~ in the Division of Corporation Finance at (202) 551-3600.

*Division of Trading and Markets*

For help with short sale filings, contact the Office of Interpretation and Guidance in the Division of Trading and Markets inquiry line: (202) 551-5777.

*Division of Investment Management:*

For help with Form 13-F, call the IM Chief Counsel inquiry line: (202) 551-6865.

For help with Form N-SAR or Form 24F-2, call the N-SAR/24F-2 inquiry line: (202) 551-6703.

For help with investment company filings (except Forms 13-F, N-SAR and 24F-2), call the IM EDGAR inquiry line: (202) 551-6989.

- For questions concerning post-acceptance corrections and withdrawals, first please read our notice, "IM EDGAR Post-Acceptance Corrections" on the Information for EDGAR Filers web page (http://www.sec.gov/info/edgar.shtml).
- For questions concerning series and classes (contracts), first read our notice, "Series and Class (Contract) Notice and FAQ's," on the Information for EDGAR Filers web page (http://www.sec.gov/info/edgar.shtml).

## 2.4 EDGAR Gateway and Websites

The SEC maintains a number of websites and URLs to support the filing process. As we have developed more sites and URLs, it has become more complicated for filers to find the correct location for any single activity. To alleviate this problem, we developed the EDGAR Gateway to act as an interface between all EDGAR websites and URLs. By choosing the link that describes what you want to do, you can connect to the correct resource to accomplish your task. You can reach the EDGAR Gateway by using the following URL:

http://www.portal.edgarfiling.sec.gov

You can use links on this URL to access the websites or URLs. If you only remember one EDGAR website, this is the one to remember. The other EDGAR websites and/or URLs as well as their uses are as follows:

| URL | Name |
|---|---|
| https://www.edgarfiling.sec.gov | EDGAR Filing Website |
| Transmit EDGARLink Templates<br>Transmit XFDL Filer-Constructed Forms<br>Updates of Entity Information | |

Filing Status and E-mail Notifications
Return Copy Retrieval
Download EDGARLink Application
Download EDGARLink templates and fee rate table

https://www.onlineforms.edgarfiling.sec.gov — EDGAR OnlineForms/XML Website

Prepare and transmit Ownership filings
Prepare and transmit Form D Filings
Transmit XML Filer-Constructed Submissions
Updates of Entity Information
Filing Status and E-mail Notifications
Return Copy Retrieval
Download EDGARLite templates

https://www.filermanagement.edgarfiling.sec.gov/ — EDGAR Filer Management Website

Apply for EDGAR Access (New)
Generate Access Codes (New/Replacement)
Update Passphrase
Convert Paper Only Filer to Electronic Filer
EDGAR Access for New Serial Companies
Download the Filer Manual

http://www.edgarcompany.sec.gov — EDGAR Company Database

Public Access to company information

http://www.sec.gov — SEC's Public Website

Access to filings
Information on Existing Rules
Information on Proposed Rules
Download the Filer Manual
Frequently Asked Questions
Download Filer-Constructed Technical Specifications

Please note that there may be more than one URL or website to help you with a single task. For example, there are two URLs where you can change entity data and download the Filer Manual. Please be very careful in linking to the websites. Some are preceded by https: and you will not be allowed access to a secure site without this designator. You should use the Favorites feature built into Internet Explorer to store the URLs for the sites you use frequently.

# 3. INDEX TO FORMS

As a filer, you will first need to determine whether you must meet your filing obligation via EDGAR. The SEC Rules, particularly Regulation S-T, General Rules and Regulations for Electronic Filings, outline which filings are mandated as electronic. This means that they must be filed on EDGAR unless there is a case for Temporary or Permanent Hardship. (The rules for each form and hardship exemptions may differ, so please see the regulation for specific information.) Once you determine the form you need to file is electronic, then you need to identify the submission type to use. For each submission type, there are specific tools that you can use.

As the EDGAR system has evolved using new technologies, tools have been added, changed, and sometimes updated. There is no longer a single tool for preparing an EDGAR submission. Your guide to the tools is this index. The first index allows you to lookup EDGAR electronic submission types easily if all you know is the submission form type. Included in the last two columns is detailed information about the tools that are used to create and/or assemble the filing. The second index is easiest to use if you are more comfortable looking up your submission type by Act.

Before using the indexes, it is important to understand the difference between the Code of Federal Regulations (CFR) Form/Schedule/Rule column reference and the EDGAR Submission Type column. The index entries under the CFR Form/Schedule/Rule column refer to the titles of the actual Form, Schedule or Rule named in the CFR. The Submission Type refers to Form variations filers use on the electronic filing system to fulfill their filing obligation. For example, the paper Form 15 is implemented on EDGAR as a number of different submission types including: 15-12B, 15-12G, and 15-15D. The last three digits represent the sections of the 34 Act under which the filer is registered.

Using either Index, find the submission type, check that the description of the form matches your understanding of the purpose of the form, and identify the tool or template that should be used to create the form. The options in this column are EDGARLink and the corresponding templates, EDGARLite and the corresponding templates and OnlineForms. There is a section in this manual describing in detail each of these tools. Chapter 7 PREPARING AND TRANSMITTING EDGARLINK SUBMISSIONS describes EDGARLink. Chapter 8 PREPARING AND TRANSMITTING EDGARLITE SUBMISSIONS describes EDGARLite. Chapter 9, PREPARING AND TRANSMITTING ONLINE SUBMISSIONS, describes online submissions using the EDGAR OnlineForms/XML Website. The column entitled Filer-Constructed Technical Specifications should only be used by filers who want to create their submissions without the use of EDGAR tools. These Technical Specifications are available on the SEC's Public Website. The Technical Specifications are delivered separately and are not part of the Filer Manual.

**Note:** In Section 3.1 for simplicity we include both the initial form and the associated amendment in the Submission Type column.

## 3.1 Alpha/Numeric

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| 1-E, 1-E/A | Notification under Regulation E by small business investment companies and business development companies.<br>(not for use unless requirement adopted) | EDGARLink Template 3 | XFDL Technical Specification |
| 1-E AD, 1-E AD/A | Sales material filed pursuant to Rule 607 under Regulation E.<br>(not for use unless requirement adopted) | EDGARLink Template 3 | XFDL Technical Specification |
| 2-E, 2-E/A | Report of sales of securities pursuant to Rule 609 under Regulation E.<br>(not for use unless requirement adopted) | EDGARLink Template 3 | XFDL Technical Specification |
| 10-12B, 10-12B/A | Initial general form for registration of a class of securities pursuant to section 12(b) | EDGARLink Template 3 | XFDL Technical Specification |
| 10-12G, 10-12G/A | Initial general form for registration of a class of securities pursuant to section 12(g) | EDGARLink Template 3 | XFDL Technical Specification |
| 10-D, 10-D/A | Periodic distribution reports by Asset-Backed issuers pursuant to Rule 13a-17 or 15d-17 | EDGARLink Template 3 | XFDL Technical Specification |
| 10-K, 10-K/A | Annual report pursuant to section 13 and 15(d) | EDGARLink Template 3 | XFDL Technical Specification |
| 10KSB, 10KSB/A | Optional form for annual and transition reports of small business issuers under section 13 or 15(d)<br>Will no longer be accepted as of March 16, 2009 | EDGARLink Template 3 | XFDL Technical Specification |
| 10-KT, 10-KT/A | Transition report pursuant to Rule 13a-10 or 15d-10 | EDGARLink Template 3 | XFDL Technical Specification |
| 10-Q, 10-Q/A | Quarterly report pursuant to sections 13 or 15(d) | EDGARLink Template 3 | XFDL Technical Specification |
| ~~10QSB, 10QSB/A~~ | ~~Optional form for quarterly and transition reports of small business issuers under section 13 or 15(d)~~<br>~~Will no longer be accepted as of November 3, 2008~~ | ~~EDGARLink Template 3~~ | ~~XFDL Technical Specification~~ |
| 10-QT, 10-QT/A | Transition report pursuant to Rule 13a-10 or 15d-10 | EDGARLink Template 3 | XFDL Technical Specification |
| ~~10SB12B, 10SB12B/A~~ | ~~Form for initial registration of a class of securities for small business issuers pursuant to section 12(b)~~<br>~~Will no longer be accepted as of February 4, 2008~~ | ~~EDGARLink Template 3~~ | ~~XFDL Technical Specification~~ |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| ~~10SB12G, 10SB12G/A~~ | ~~Form for initial registration of a class of securities for small business issuers pursuant to section 12(g)~~<br>~~Will no longer be accepted as of February 4, 2008~~ | ~~EDGARLink Template 3~~ | ~~XFDL Technical Specification~~ |
| 11-K, 11-K/A | Annual report of employee stock purchase, savings and similar plans | EDGARLink Template 3 | XFDL Technical Specification |
| 11-KT, 11-KT/A | Transition report pursuant to rule 13a-10 or 15d-10 | EDGARLink Template 3 | XFDL Technical Specification |
| 13F-HR, 13F-HR/A | Initial Quarterly Form 13F Holdings report filed by institutional managers | EDGARLink Template 3 | XFDL Technical Specification |
| 13F-NT, 13F-NT/A | Initial Quarterly Form 13F Notice Report filed by institutional managers | EDGARLink Template 3 | XFDL Technical Specification |
| 144, 144/A | Filing for proposed sale of securities under Rule 144 | EDGARLink Template 2 | XFDL Technical Specification |
| 15-12B, 15-12B/A | Notice of termination of registration of a class of securities under Section 12(b) | EDGARLink Template 3 | XFDL Technical Specification |
| 15-12G, 15-12G/A | Notice of termination of registration of a class of securities under Section 12(g) | EDGARLink Template 3 | XFDL Technical Specification |
| 15-15D, 15-15D/A | Notice of suspension of duty to file reports pursuant to Section 13 and 15(d) of the Act | EDGARLink Template 3 | XFDL Technical Specification |
| 15F-12B, 15F-12B/A | Notice of termination of a foreign private issuer's registration of a class of securities under Section 12(b). | EDGARLink Template 3 | XFDL Technical Specification |
| 15F-12G, 15F12G/A | Notice of termination of a foreign private issuer's registration of a class of securities under Section 12(g). | EDGARLink Template 3 | XFDL Technical Specification |
| 15F-15D, 15F15D/A | Notice of a foreign private issuer's suspension of duty to file reports pursuant to Section 13 and 15(d) of the Act | EDGARLink Template 3 | XFDL Technical Specification |
| 18-12B, 18-12B/A | Form for initial registration of securities of foreign governments or political subdivisions pursuant to section 12(b) | EDGARLink Template 3 | XFDL Technical Specification |
| 18-12G, 18-12G/A | Form for initial registration of securities of foreign governments or political subdivisions thereof pursuant to section 12(g) | EDGARLink Template 3 | XFDL Technical Specification |
| 18-K, 18-K/A | Annual report for foreign governments and political subdivisions | EDGARLink Template 3 | XFDL Technical Specification |
| 20-F, 20-F/A | Annual and transition report of foreign private issuers pursuant to sections 13 or 15(d) | EDGARLink Template 3 | XFDL Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| 20FR12B, 20FR12B/A | Form for initial registration of a class of securities of foreign private issuers pursuant to section 12(b) | EDGARLink Template 3 | XFDL Technical Specification |
| 20FR12G, 20FR12G/A | Form for initial registration of a class of securities of foreign private issuers pursuant to section 12(g) | EDGARLink Template 3 | XFDL Technical Specification |
| 24F-2NT, 24F-2NT/A | Rule 24F-2 notice filed on Form 24F-2 | EDGARLink Template 1 | XFDL Technical Specification |
| 25, 25/A | Notification filed by issuer to voluntarily withdraw a class of securities from listing and registration on a national securities exchange | EDGARLink Template 3 | XFDL Technical Specification |
| 25-NSE, 25-NSE/A | Notification filed by national security exchange to report the removal from listing and registration of matured, redeemed or retired securities | Distributed to National Securities Exchanges only | Distributed to National Securities Exchanges only |
| 3, 3/A | Initial statement of beneficial ownership of securities | OnlineForms | Ownership XML Technical Specification |
| 305B2, 305B2/A | Application for designation of a new trustee under the Trust Indenture Act | EDGARLink Template 3 | XFDL Technical Specification |
| 4, 4/A | Statement of changes in beneficial ownership of securities | OnlineForms | Ownership XML Technical Specification |
| 40-6B, 40-6B/A | Application under the Investment Company Act by an employees' securities company (not for used unless requirement adopted) | EDGARLink Template 3 | XFDL Technical Specification |
| 40-17F1, 40-17F1/A | Initial certificate of accounting of securities and similar investments in the custody of management investment companies filed pursuant to Rule 17f-1 of the Investment Company Act of 1940 filed on Form N-17F-1 | EDGARLink Template 2 | XFDL Technical Specification |
| 40-17F2, 40-17F2/A | Initial certificate of accounting of securities and similar investments in the custody of management investment companies filed pursuant to Rule 17f-2 of the Investment Company Act of 1940 filed on Form N-17F-2 | EDGARLink Template 2 | XFDL Technical Specification |
| 40-17G, 40-17G/A | Fidelity bond filed pursuant to Rule 17g1(g)(1) of the Investment Company Act of 1940 | EDGARLink Template 2 | XFDL Technical Specification |
| 40-17GCS, 4017GCS/A | Filings of claim or settlement pursuant to rule 17g-1(g)(1)(2) or (3) of the Investment Company Act of 1940 | EDGARLink Template 2 | XFDL Technical Specification |
| 40-24B2, | Filing of sales literature pursuant to Rule 24b2 | EDGARLink | XFDL Technical |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| 40-24B2/A | under the Investment Company Act of 1940 | Template 2 | Specification |
| 40-33, 40-33/A | Copies of all stockholder derivative actions filed with a court against an investment company or an affiliate thereof pursuant to Section 33 of the Investment Company Act of 1940 | EDGARLink Template 2 | XFDL Technical Specification |
| 40-8B25 | Document or report | EDGARLink Template 2 | XFDL Technical Specification |
| 40-8F-2, 40-8F-2/A | Initial application for deregistration pursuant to Investment Company Act Rule 0-2 | EDGARLink Template 2 | XFDL Technical Specification |
| 40-APP, 40-APP/A | Applications under the Investment Company Act other than those reviewed by Office of Insurance Products<br>(not for used unless requirement adopted) | EDGARLink Template 3 | XFDL Technical Specification |
| 40-F, 40-F/A | Annual reports filed by certain Canadian issuers pursuant to Section 15(d) and Rule 15d-4 | EDGARLink Template 3 | XFDL Technical Specification |
| 40FR12B, 40FR12B/A | Registration of a class of securities of certain Canadian issuers pursuant to Section 12(b) of the 1934 Act | EDGARLink Template 3 | XFDL Technical Specification |
| 40FR12G, 40FR12G/A | Registration of a class of securities of certain Canadian issuers pursuant to Section 12(g) of the 1934 Act | EDGARLink Template 3 | XFDL Technical Specification |
| 40-OIP, 40-OIP/A | Applications under the Investment Company Act reviewed by Office of Insurance Products<br>(not for used unless requirement adopted) | EDGARLink Template 3 | XFDL Technical Specification |
| 424A | Prospectus filed pursuant to Rule 424(a) | EDGARLink Template 3 | XFDL Technical Specification |
| 424B1 | Prospectus filed pursuant to Rule 424(b)(1) | EDGARLink Template 1 | XFDL Technical Specification |
| 424B2 | Prospectus filed pursuant to Rule 424(b)(2) | EDGARLink Template 1 | XFDL Technical Specification |
| 424B3 | Prospectus filed pursuant to Rule 424(b)(3) | EDGARLink Template 1 | XFDL Technical Specification |
| 424B4 | Prospectus filed pursuant to Rule 424(b)(4) | EDGARLink Template 1 | XFDL Technical Specification |
| 424B5 | Prospectus filed pursuant to Rule 424(b)(5) | EDGARLink Template 1 | XFDL Technical Specification |
| 424B7 | Prospectus filed pursuant to Rule 424(b)(7) | EDGARLink Template 1 | XFDL Technical Specification |
| 424B8 | Prospectus filed pursuant to Rule 424(b)(8) | EDGARLink Template 1 | XFDL Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| 425 | Filing under Securities Act Rule 425 of certain prospectuses and communications in connection with business combination transactions | EDGARLink Template 2 | XFDL Technical Specification |
| 485APOS | Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing) | EDGARLink Template 3 | XFDL Technical Specification |
| 485BPOS | Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing) | EDGARLink Template 3 | XFDL Technical Specification |
| 485BXT | Post-effective amendment filed pursuant to Securities Act Rule 485(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing) | EDGARLink Template 3 | XFDL Technical Specification |
| 486APOS | Post-effective amendment to filing filed pursuant to Securities Act Rule 486(a) | EDGARLink Template 3 | XFDL Technical Specification |
| 486BPOS | Post-effective amendment to filing filed pursuant to Securities Act Rule 486(b) | EDGARLink Template 3 | XFDL Technical Specification |
| 487 | Pre-effective pricing amendment filed pursuant to Securities Act Rule 487 | EDGARLink Template 1 | XFDL Technical Specification |
| 497 | Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497 | EDGARLink Template 3 | XFDL Technical Specification |
| 497AD | Filing by certain investment companies of Securities Act Rule 482 advertising in accordance with Securities Act Rule 497 and the Note to Rule 482(c) | EDGARLink Template 3 | XFDL Technical Specification |
| 497H2 | Filings made pursuant to Rule 497(h)(2) | EDGARLink Template 3 | XFDL Technical Specification |
| 497J | Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497 | EDGARLink Template 3 | XFDL Technical Specification |
| 497K1 | Profiles for certain open-end management investment companies filed pursuant to Securities Act Rule 497(k)(1)(i) | EDGARLink Template 3 | XFDL Technical Specification |
| 497K2 | Profiles for certain open-end management investment companies filed pursuant to Securities Act Rule 497(k)(1)(ii) | EDGARLink Template 3 | XFDL Technical Specification |
| 497K3A | Profiles for certain open-end management investment companies filed pursuant to Securities Act Rule 497(k)(1)(iii)(A) | EDGARLink Template 3 | XFDL Technical Specification |
| 497K3B | Profiles for certain open-end management investment companies filed pursuant to Securities Act Rule 497(k)(1)(iii)(B) | EDGARLink Template 3 | XFDL Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| 5, 5/A | Annual statement of changes in beneficial ownership of securities | OnlineForms | Ownership XML Technical Specification |
| 6-K, 6-K/A | Current report of foreign issuer pursuant to Rules 13a-16 and 15d-16 Amendments | EDGARLink Template 3 | XFDL Technical Specification |
| 8-A12B, 8-A12B/A | Form for the registration / listing of a class of securities on a national securities exchange pursuant to section 12(b) | EDGARLink Template 3 | XFDL Technical Specification |
| 8-A12G, 8-A12G/A | Form for registration of a class of securities pursuant to section 12(g) | EDGARLink Template 3 | XFDL Technical Specification |
| 8-K, 8-K/A | Current report filing | EDGARLink Template 3 | XFDL Technical Specification |
| 8-K12B, 8-K12B/A | Notification that a class of securities of successor issuer is deemed to be registered pursuant to section 12(b) | EDGARLink Template 3 | XFDL Technical Specification |
| 8-K12G3, 8-K12G3/A | Notification that a class of securities of successor issuer is deemed to be registered pursuant to section 12(g) | EDGARLink Template 3 | XFDL Technical Specification |
| 8-K15D5, 8-K15D5/A | Notification of assumption of duty to report by successor issue under section 15(d) | EDGARLink Template 3 | XFDL Technical Specification |
| ANNLRPT, ANNLRPT/A | Periodic Development Bank filing, submitted annually | EDGARLink Template 2 | XFDL Technical Specification |
| ARS, ARS/A | Annual report to security holders | EDGARLink Template 3 | XFDL Technical Specification |
| AW | Withdrawal of amendment to a registration statement filed under the Securities Act | EDGARLink Template 3 | XFDL Technical Specification |
| AW WD | Withdrawal of a request for withdrawal of an amendment to a registration statement | EDGARLink Template 1 | XFDL Technical Specification |
| CB, CB/A | Notification form filed in connection with certain tender offers, business combinations and rights offerings, in which the subject company is a foreign private issuer of which less than 10% of its securities are held by U.S. persons | EDGARLink Template 2 | XFDL Technical Specification |
| CORRESP | A correspondence can be sent as a document with another submission type or can be sent as a separate submission. | EDGARLink Template 4 | XFDL Technical Specification |
| D, D/A | Official notice of an offering of securities that is made without registration under the Securities Act in reliance on an exemption provided by Regulation D and Section 4(6) under the Act. | Online Forms | N/A |
| DEF 14A | Definitive proxy statements | EDGARLink Template 2 | XFDL Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| DEF 14C | Definitive information statements | EDGARLink Template 2 | XFDL Technical Specification |
| DEFA14C | Definitive additional information statement materials including Rule 14(a)(12) material | EDGARLink Template 2 | XFDL Technical Specification |
| DEFC14A | Definitive proxy statement in connection with contested solicitations | EDGARLink Template 2 | XFDL Technical Specification |
| DEFC14C | Definitive information statement - contested solicitations | EDGARLink Template 2 | XFDL Technical Specification |
| DEFM14A | Definitive proxy statement relating to merger or acquisition | EDGARLink Template 2 | XFDL Technical Specification |
| DEFM14C | Definitive information statement relating to merger or acquisition | EDGARLink Template 2 | XFDL Technical Specification |
| DEFN14A | Definitive proxy statement filed by non management | EDGARLink Template 2 | XFDL Technical Specification |
| DEFR14A | Definitive revised proxy soliciting materials | EDGARLink Template 2 | XFDL Technical Specification |
| DEFR14C | Definitive revised information statement materials | EDGARLink Template 2 | XFDL Technical Specification |
| DEL AM | Separately filed delaying amendment under Securities Act Rule 473 to delay effectiveness of a 1933 Act registration statement | EDGARLink Template 3 | XFDL Technical Specification |
| DFAN14A | Definitive additional proxy soliciting materials filed by non-management including Rule 14(a)(12) material | EDGARLink Template 2 | XFDL Technical Specification |
| DFRN14A | Revised definitive proxy statement filed by non-management | EDGARLink Template 2 | XFDL Technical Specification |
| DSTRBRPT, DSTRBRPT/A | Distribution of primary obligations Development Bank report | EDGARLink Template 2 | XFDL Technical Specification |
| F-1, F-1/A | Registration statement for securities of certain foreign private issuers | EDGARLink Template 1 | XFDL Technical Specification |
| F-10, F-10/A | Registration statement for securities of certain Canadian issuers under the Securities Act of 1933 | EDGARLink Template 1 | XFDL Technical Specification |
| F-10EF | Auto effective registration statement for securities of certain Canadian issuers under the Securities Act of 1933 | EDGARLink Template 1 | XFDL Technical Specification |
| F-10POS | Post-effective amendment to a F-10EF registration | EDGARLink Template 1 | XFDL Technical Specification |
| F-1MEF | A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form F-1 | EDGARLink Template 1 | XFDL Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| F-3, F-3/A | Registration statement for specified transactions by certain foreign private issuers | EDGARLink Template 1 | XFDL Technical Specification |
| F-3ASR | Automatic shelf registration statement of securities of well-known seasoned issuers | EDGARLink Template 1 | XFDL Technical Specification |
| F-3D | Registration statement for dividend or interest reinvestment plan securities of foreign private issuers | EDGARLink Template 1 | XFDL Technical Specification |
| F-3DPOS | Post-Effective amendment to a F-3D registration | EDGARLink Template 1 | XFDL Technical Specification |
| F-3MEF | A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form F 3 | EDGARLink Template 1 | XFDL Technical Specification |
| F-4 POS | Post-effective amendment to a F-4EF registration | EDGARLink Template 1 | XFDL Technical Specification |
| F-4, F-4/A | Registration statement for securities issued by foreign private issuers in certain business combination transactions | EDGARLink Template 1 | XFDL Technical Specification |
| F-4EF | Auto effective registration statement for securities by certain foreign private issuers in connection with certain business combination transactions | EDGARLink Template 1 | XFDL Technical Specification |
| F-4MEF | A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form F 4 | EDGARLink Template 1 | XFDL Technical Specification |
| F-6 POS | Post-effective amendment to a F-6EF registration | EDGARLink Template 1 | XFDL Technical Specification |
| F-6, F-6/A | Registration statement for American Depositary Receipts representing securities of certain foreign private issuers | EDGARLink Template 1 | XFDL Technical Specification |
| F-6EF | Auto effective registration statement for American Depositary Receipts representing securities of certain foreign private issuers | EDGARLink Template 1 | XFDL Technical Specification |
| F-7 POS | Post-effective amendment to a F-7 registration | EDGARLink Template 1 | XFDL Technical Specification |
| F-7, F-7/A | Registration statement for securities of certain Canadian issuers offered for cash upon the exercise of rights granted to existing security holders under the Securities Act of 1933 | EDGARLink Template 1 | XFDL Technical Specification |
| F-8 POS | Post-effective amendment to a F-8 registration | EDGARLink Template 1 | XFDL Technical Specification |
| F-8, F-8/A | Registration statement for securities of certain Canadian issuers to be issued in exchange | EDGARLink Template 1 | XFDL Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| | offers or a business combination under the Securities Act of 1933 | | |
| F-80, F-80/A | Registration of securities of certain Canadian issuers to be issued in exchange offers or a business combination under the Securities Act of 1933 | EDGARLink Template 1 | XFDL Technical Specification |
| F-80POS | Post-effective amendment to a F-80 registration | EDGARLink Template 1 | XFDL Technical Specification |
| F-9 POS | Post-effective amendment to a F-9EF registration | EDGARLink Template 1 | XFDL Technical Specification |
| F-9, F-9/A | Registration of securities of certain investment grade debt or investment grade preferred securities of certain Canadian issuers under the Securities Act of 1933 | EDGARLink Template 1 | XFDL Technical Specification |
| F-9EF | Auto effective registration of securities of certain investment grade debt or investment grade preferred securities of certain Canadian issuers under the Securities Act of 1933 | EDGARLink Template 1 | XFDL Technical Specification |
| F-N, F-N/A | Notification of the appointment of an agent for service by certain foreign institutions | EDGARLink Template 2 | XFDL Technical Specification |
| FWP | Filing under Securities Act Rules 163/433 of free writing prospectuses | EDGARLink Template 2 | XFDL Technical Specification |
| F-X, F-X/A | For appointment of agent for service of process by issuers registering securities | EDGARLink Template 2 | XFDL Technical Specification |
| N-1, N-1/A | Initial registration statement filed on Form N-1 for open-end management investment companies. | EDGARLink Template 1 | XFDL Technical Specification |
| N-14 8C, N-14 8C/A | Initial registration statement filed on Form N14 by closed-end investment company (business combinations) | EDGARLink Template 1 | XFDL Technical Specification |
| N-14, N-14/A | Initial registration statement filed on Form N14 for open-end investment company, including those filed with automatic effectiveness under Rule 488 (business combinations) | EDGARLink Template 1 | XFDL Technical Specification |
| N-14MEF | A new registration statement filed on Form N14 by closed end investment companies filed under Securities Act Rule 462(b) of up to an additional 20% of securities for an offering that was registered on Form N-14 | EDGARLink Template 1 | XFDL Technical Specification |
| N-18F1, N-18F1/A | Initial notification of election pursuant to Rule 18f-1 filed on Form N-18F-1 | EDGARLink Template 2 | XFDL Technical Specification |
| N-1A, N-1A/A | Initial registration statement filed on Form N1A for open-end management investment companies | EDGARLink Template 1 | XFDL Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| N-2, N-2/A | Initial filing of a registration statement on Form N-2 for closed-end investment companies | EDGARLink Template 1 | XFDL Technical Specification |
| N-23C-2, N-23C-2/A | Notice by closed-end investment companies of intention to call or redeem their own securities under Investment Company Act Rule 23c-2 | EDGARLink Template 2 | XFDL Technical Specification |
| N-23C3A, N23C3A/A | Notification of periodic repurchase offer Filed pursuant to Rule 23c-3(b) only | EDGARLink Template 2 | XFDL Technical Specification |
| N-23C3B, N23C3B/A | Filing pursuant to Rule 23c-3(c) only on Form N-23C-3 | EDGARLink Template 2 | XFDL Technical Specification |
| N-23C3C, N23C3C/A | Filing pursuant to Rule 23c-3(b) and (c) on Form N-23C-3 | EDGARLink Template 2 | XFDL Technical Specification |
| N-27D-1, N-27D-1/A | Accounting for segregated trust accounts on Form N-27D-1 | EDGARLink Template 2 | XFDL Technical Specification |
| N-2MEF | A new registration statement on Form N-2 filed under Securities Act Rule 462(b) by closed-end investment companies of up to an additional 20% of securities for an offering that was registered on Form N-2 | EDGARLink Template 1 | XFDL Technical Specification |
| N-3, N-3/A | Initial registration statement on Form N-3 for separate accounts (management investment companies) | EDGARLink Template 1 | XFDL Technical Specification |
| N-30B-2 | Periodic and interim reports mailed to investment company shareholders (other than annual and semi-annual reports mailed to shareholders pursuant to Rule 30e-1) | EDGARLink Template 3 | XFDL Technical Specification |
| N-30D, N-30D/A | Initial annual and semi-annual reports mailed to investment company shareholders pursuant to Rule 30e-1 (other than those required to be submitted as part of Form NCSR) | EDGARLink Template 3 | XFDL Technical Specification |
| N-4, N-4/A | Initial registration statement on Form N-4 for separate accounts (unit investment trusts) | EDGARLink Template 1 | XFDL Technical Specification |
| N-5, N-5/A | Registration statement for small business investment companies | EDGARLink Template 1 | XFDL Technical Specification |
| N-54A, N-54A/A | Notification of election by business development companies filed on Form N-54A | EDGARLink Template 2 | XFDL Technical Specification |
| N-54C, N-54C/A | Notification of withdrawal by business development companies filed on Form N-54C | EDGARLink Template 2 | XFDL Technical Specification |
| N-6, N-6/A | Registration statement for separate accounts (unit investment trusts) | EDGARLink Template 1 | XFDL Technical Specification |
| N-6F, N-6F/A | Notice of intent by business development companies to elect to be subject to Sections 55 through 65 of the 1940 Act filed on Form N-6F | EDGARLink Template 2 | XFDL Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| N-8A, N-8A/A | Initial notification of registration under section 8(a) filed on Form N-8A | EDGARLink Template 2 | XFDL Technical Specification |
| N-8B-2, N-8B-2/A | Initial registration statement for unit investment trusts filed on Form N-8B-2 | EDGARLink Template 2 | XFDL Technical Specification |
| N-8B-3, N-8B-3/A | Initial registration statement for periodic payment plans filed on Form N-8B-3 | EDGARLink Template 2 | XFDL Technical Specification |
| N-8B-4, N-8B-4/A | Initial registration statement for face-amount certificate companies filed on Form N-8B-4 | EDGARLink Template 2 | XFDL Technical Specification |
| N-8F, N-8F/A | Application for deregistration made on Form N-8F | EDGARLink Template 2 | XFDL Technical Specification |
| N-CSR, N-CSR/A | Certified annual shareholder report of registered management investment companies filed on Form N-CSR | EDGARLink Template 3 | XFDL Technical Specification |
| N-CSRS, N-CSRS/A | Certified semi-annual shareholder report of registered management investment companies filed on Form N-CSR | EDGARLink Template 3 | XFDL Technical Specification |
| N-PX, N-PX/A | Annual Report of Proxy Voting Record of Registered Management Investment Companies filed on Form N-PX | EDGARLink Template 3 | XFDL Technical Specification |
| N-Q, N-Q/A | Quarterly Schedule of Portfolio Holdings of Registered Management Investment Company filed on Form N-Q | EDGARLink Template 3 | XFDL Technical Specification |
| NSAR-A, NSAR-A/A | Semi-annual report for management companies filed on Form N-SAR | EDGARLink Template 3 | XFDL Technical Specification |
| NSAR-AT, NSARAT/A | Transitional semi-annual report filed on Form N-SAR | EDGARLink Template 3 | XFDL Technical Specification |
| NSAR-B, NSAR-B/A | Annual report for management companies filed on Form N-SAR | EDGARLink Template 3 | XFDL Technical Specification |
| NSAR-BT, NSARBT/A | Transitional annual report filed on Form NSAR | EDGARLink Template 3 | XFDL Technical Specification |
| NSAR-U, NSAR-U/A | Annual report for unit investment trusts filed on Form N-SAR | EDGARLink Template 3 | XFDL Technical Specification |
| NT 10-K, NT 10-K/A | Notice under Rule 12b25 of inability to timely file all or part of a Form 10-K, 10-KSB, or 10KT | EDGARLink Template 3 | XFDL Technical Specification |
| NT 10-D, NT 10-D/A | Notice under Rule 12b25 of inability to timely file all or part of a Form 10-D | EDGARLink Template 3 | XFDL Technical Specification |
| NT 10-Q, NT 10-Q/A | Notice under Rule 12b25 of inability to timely file all or part of a form 10-Q or 10-QSB | EDGARLink Template 3 | XFDL Technical Specification |
| NT 11-K, NT 11-K/A | Notice under Rule 12b25 of inability to timely file all or part of a form 11-K | EDGARLink Template 3 | XFDL Technical Specification |
| NT 15D2, NT | Notice under Rule 12b25 of inability to timely file | EDGARLink | XFDL Technical |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| 15D2/A | a special report pursuant to section 15d-2 | Template 3 | Specification |
| NT 20-F, NT 20-F/A | Notice under Rule 12b25 of inability to timely file all or part of an annual report of form 20-F | EDGARLink Template 3 | XFDL Technical Specification |
| NT-NCSR, NTNCSR/A | Notice under Exchange Act Rule 12b-25 of inability to timely file Form N-CSR (annual or semi-annual report) | EDGARLink Template 3 | XFDL Technical Specification |
| NT-NSAR, NTNSAR/A | Notice under Exchange Act Rule 12b-25 of inability to timely file Form N-SAR | EDGARLink Template 3 | XFDL Technical Specification |
| POS 8C | Post-effective amendment filed under the 1933 Act only or under both the 1933 and 1940 Acts pursuant to Section 8(c) of the 1933 Act by closed-end investment companies (this filing cannot be submitted as a 1940 Act only filing) | EDGARLink Template 3 | XFDL Technical Specification |
| POS AM | Post-effective amendment to a registration statement that is not immediately effective upon filing | EDGARLink Template 1 | XFDL Technical Specification |
| POS AMI | Post-effective amendment (for filings made under the 1940 Act only) | EDGARLink Template 3 | XFDL Technical Specification |
| POSASR | Post-effective Amendment to an automatic shelf registration statement on Form S-3ASR or Form F-3ASR | EDGARLink Template 1 | XFDL Technical Specification |
| POS EX | Post-effective amendment filed solely to add exhibits to a registration statement | EDGARLink Template 3 | XFDL Technical Specification |
| POS462B | Post-effective amendment to Securities Act Rule 462(b) registration statement | EDGARLink Template 3 | XFDL Technical Specification |
| POS462C | Post-effective amendment to a registration statement filed under Rule 462(c) | EDGARLink Template 3 | XFDL Technical Specification |
| PRE 14A | Preliminary proxy statement not related to a contested matter or merger/acquisition | EDGARLink Template 2 | XFDL Technical Specification |
| PRE 14C | Preliminary information statement not related to a contested matter or merger/acquisition | EDGARLink Template 2 | XFDL Technical Specification |
| PREC14A | Preliminary proxy statement in connection with contested solicitations | EDGARLink Template 2 | XFDL Technical Specification |
| PREC14C | Preliminary information statements - contested solicitations | EDGARLink Template 2 | XFDL Technical Specification |
| PREM14A | Preliminary proxy statements relating to merger or acquisition | EDGARLink Template 2 | XFDL Technical Specification |
| PREM14C | Preliminary information statements relating to merger or acquisition | EDGARLink Template 2 | XFDL Technical Specification |
| PREN14A | Preliminary proxy statement filed by non-management | EDGARLink Template 2 | XFDL Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| PRER14A | Preliminary revised proxy soliciting materials | EDGARLink Template 2 | XFDL Technical Specification |
| PRER14C | Preliminary revised information statements | EDGARLink Template 2 | XFDL Technical Specification |
| PRRN14A | Revised preliminary proxy statement filed by non-management | EDGARLink Template 2 | XFDL Technical Specification |
| PX14A6G | Notice of exempt solicitation | EDGARLink Template 2 | XFDL Technical Specification |
| PX14A6N | Notice of exempt solicitation for the purpose of determining whether to solicit proxies, consents, or authorizations in opposition to a proposed roll-up transaction filed pursuant to Rule 14a6(g) of the Securities Exchange Act of 1934 | EDGARLink Template 2 | XFDL Technical Specification |
| QRTLYRPT, QRTLYRPT/A | Periodic Development Bank filing, submitted quarterly | EDGARLink Template 2 | XFDL Technical Specification |
| RW | Registration Withdrawal Request | EDGARLink Template 3 | XFDL Technical Specification |
| RW WD | Withdrawal of a Registration Withdrawal Request | EDGARLink Template 1 | XFDL Technical Specification |
| S-1, S-1/A | General form of registration statement for all companies including face-amount certificate companies | EDGARLink Template 1 | XFDL Technical Specification |
| S-11, S-11/A | Registration statement for securities to be issued by real estate companies | EDGARLink Template 1 | XFDL Technical Specification |
| S-11MEF | A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S 11 | EDGARLink Template 1 | XFDL Technical Specification |
| S-1MEF | A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S 1 | EDGARLink Template 1 | XFDL Technical Specification |
| S-20, S-20/A | Registration statement for standardized options | EDGARLink Template 1 | XFDL Technical Specification |
| S-3, S-3/A | Registration statement for specified transactions by certain issuers | EDGARLink Template 1 | XFDL Technical Specification |
| S-3ASR | Automatic shelf registration statement of securities of well-known seasoned issuers | EDGARLink Template 1 | XFDL Technical Specification |
| S-3D | Automatically effective registration statement for securities issued pursuant to dividend or interest reinvestment plans | EDGARLink Template 1 | XFDL Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| S-3DPOS | Post-effective amendment to a S-3D registration statement | EDGARLink Template 1 | XFDL Technical Specification |
| S-3MEF | A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S 3 | EDGARLink Template 1 | XFDL Technical Specification |
| S-4 POS | Post-effective amendment to a S-4EF registration statement | EDGARLink Template 1 | XFDL Technical Specification |
| S-4, S-4/A | Registration of securities issued in business combination transactions | EDGARLink Template 1 | XFDL Technical Specification |
| S-4EF | Auto effective registration statement for securities issued in connection with the formation of a bank or savings and loan holding company in compliance with General Instruction G | EDGARLink Template 1 | XFDL Technical Specification |
| S-4MEF | A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-4 | EDGARLink Template 1 | XFDL Technical Specification |
| S-6, S-6/A | Initial registration statement filed on Form S-6 for unit investment trusts | EDGARLink Template 1 | XFDL Technical Specification |
| S-8 | Initial registration statement for securities to be offered to employees pursuant to employee benefit plans | EDGARLink Template 1 | XFDL Technical Specification |
| S-8 POS | Post-effective amendment to a S-8 registration statement | EDGARLink Template 1 | XFDL Technical Specification |
| S-B, S-B/A | Registration statement for securities of foreign governments and subdivisions thereof under the Securities Act of 1933 (Schedule B) | EDGARLink Template 1 | XFDL Technical Specification |
| ~~SB-1, SB-1/A~~ | ~~Optional form for the initial registration of securities to be sold to the public by small business issuers~~<br>~~Will no longer be accepted as of February 4, 2008~~ | ~~EDGARLink Template 1~~ | ~~XFDL Technical Specification~~ |
| ~~SB-1MEF~~ | ~~A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form SB-1~~<br>~~Will no longer be accepted as of February 4, 2008~~ | ~~EDGARLink Template 1~~ | ~~XFDL Technical Specification~~ |
| ~~SB-2, SB-2/A~~ | ~~Optional form for the registration of securities to be sold to the public by small business issuers~~<br>~~Will no longer be accepted as of February 4, 2008~~ | ~~EDGARLink Template 1~~ | ~~XFDL Technical Specification~~ |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| ~~SB-2MEF~~ | ~~A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form SB 2~~<br>~~Will no longer be accepted as of February 4, 2008~~ | ~~EDGARLink Template 1~~ | ~~XFDL Technical Specification~~ |
| S-BMEF | A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-B | EDGARLink Template 1 | XFDL Technical Specification |
| SC 13D, SC 13D/A | Schedule filed to report acquisition of beneficial ownership of 5% or more of a class of equity securities | EDGARLink Template 2 | XFDL Technical Specification |
| SC 13E1, SC 13E1/A | Schedule 13-E1 statement of issuer required by Rule 13e-1 | EDGARLink Template 2 | XFDL Technical Specification |
| SC 13E3, SC 13E3/A | Schedule filed to report going private transactions | EDGARLink Template 2 | XFDL Technical Specification |
| SC 13G, SC 13G/A | Schedule filed to report acquisition of beneficial ownership of 5% or more of a class of equity securities by passive investors and certain institutions | EDGARLink Template 2 | XFDL Technical Specification |
| SC 14D9, SC 14D9/A | Tender offer solicitation / recommendation statements filed under Rule 14d-9 | EDGARLink Template 2 | XFDL Technical Specification |
| SC 14F1, SC 14F1/A | Statement regarding change in majority of directors pursuant to Rule 14f-1 | EDGARLink Template 2 | XFDL Technical Specification |
| SC TO-C | Written communication relating to an issuer or third party tender offer | EDGARLink Template 2 | XFDL Technical Specification |
| SC TO-I,<br>SC TO-I/A | Issuer tender offer statement | EDGARLink Template 2 | XFDL Technical Specification |
| SC TO-T,<br>SC TO-T/A | Third party tender offer statement | EDGARLink Template 2 | XFDL Technical Specification |
| SC13E4F, SC13E4F/A | Issuer tender offer statement filed pursuant to Rule 13(e)(4) by foreign issuers | EDGARLink Template 2 | XFDL Technical Specification |
| SC14D1F, SC14D1F/A | Third party tender offer statement filed pursuant to Rule 14d-1(b) by foreign issuers | EDGARLink Template 2 | XFDL Technical Specification |
| SC14D9C | Written communication by the subject company relating to a third party tender offer | EDGARLink Template 2 | XFDL Technical Specification |
| SC14D9F, SC14D9F/A | Solicitation/recommendation statement pursuant to Section 14(d)(4) of the Securities Exchange Act of 1934 and Rules 14d-1(b) and 14e-2(c) by foreign issuers | EDGARLink Template 2 | XFDL Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| SH-ER, SH-ER/A | Weekly Form SH Entries Report Filed by Institutional Investment Managers | EDGARLink Template 3 | SH-ER Information Table XML Technical Specification<br><br>XFDL Technical Specification |
| SH-NT, SH-NT/A | Weekly Form SH Notice Report Filed by Institutional Investment Managers | EDGARLink Template 3 | XFDL Technical Specification |
| SP 15D2, SP 15D2/A | Special Financial Report filed under Rule 15d-2 | EDGARLink Template 3 | XFDL Technical Specification |
| SUPPL | Voluntary supplemental material filed pursuant to Section 11(a) of the Securities Act of 1933 by foreign issuers | EDGARLink Template 2 | XFDL Technical Specification |
| T-1, T-2 | Note - 'Submission types' T-1 and T-2 are not used as stand-alone submission types on the EDGAR system. They are filed as EX-25 to registration statements. | | |
| T-3, T-3/A | Initial application for qualification of trust indentures | EDGARLink Template 1 | XFDL Technical Specification |
| T-6, T-6/A | Application for determination of eligibility of a foreign person to act as institutional trustee filed pursuant to Section 310(a)(1) of the Trust Indenture Act of 1939 | EDGARLink Template 1 | XFDL Technical Specification |
| TA-1, TA-1/A | Application for registration as a transfer agent filed pursuant to the Securities Exchange Act of 1934 | EDGARLite TA-1 Template | TA-1 XML Technical Specification |
| TA-2, TA-2/A | Annual report of transfer agent activities filed pursuant to the Securities Exchange Act of 1934 | EDGARLite TA-2 Template | TA-2 XML Technical Specification |
| TA-W | Notice of withdrawal from registration as transfer agent filed pursuant to the Securities Exchange Act of 1934 | EDGARLite TA-W Template | TA-W XML Technical Specification |
| UNDER, UNDER/A | Initial undertaking to file reports | EDGARLink Template 3 | XFDL Technical Specification |

## 3.2 Electronic Form Types by Act

This index will allow you to use the filing type to identify the EDGAR submission type and finally the tool or template you can use to either create or assemble the filing. Each of the tools and templates are covered in detail in separate sections of this document. The final column should only be used by filers or software developers who construct filings outside of the SEC

supplied tools. EDGARLite templates can be downloaded from the OnlineForms/XML Website. Versions of the EDGARLink templates and software are found on the EDGAR Filing Website. Filer-Constructed Technical Specifications are available on the SEC's Public Website. Please refer to these sites to determine if your version of the tool, template, or document is correct.

**Note:** Tools, templates, and documents will no longer be marked with a version number relating to a software release. Some tools may be specific to submission types that remain the same through several releases, instead of being updated with each new release. Therefore each tool, template and manual will now be marked with its own version number, specific to that particular item. You can find the most current versions on the website from which the tools, templates, and manuals are downloaded. Be sure to verify that you have the current version before filing.

Issuers are advised that filings with the submission types listed below will receive a "Filing Date" identical to the EDGAR "Received Date" even if received after 5:30 p.m. Eastern time, which is different than normal filings. In addition these filings will be disseminated until 10:00 p.m. Eastern time. Normally filings received after 5:30 p.m. Eastern time will receive a filing date of the next business day and will not be disseminated until the next business day.

The following submission types will receive a filing date identical to the EDGAR "Received Date" and will be disseminated until 10:00 p.m. Eastern time:

| | | | |
|---|---|---|---|
| 3 | 3/A | 4 | 4/A |
| 5 | 5/A | F-1MEF | |
| F-3MEF | F-4MEF | N-14MEF | N-2MEF |
| POS462B | S-11MEF | S-1MEF | |
| S-3MEF | S-4MEF | ~~SB-1MEF~~ | ~~SB-2MEF~~ |
| S-BMEF | | | |

You should send any fee payment made for the above registration statements to the Commission's lockbox. Additionally, you should submit any fee payment certification that you are making for the above-listed submission types, pursuant to Rule 111(b), using the "CORRESP" submission type.

## Electronic Form Types by Act List of Tables

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**Table 3-1: Securities Act Submission Types Accepted by EDGAR**

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| D | Official notice of an offering of securities that is made without registration under the Securities Act in reliance on an exemption provided by Regulation D and Section 4(6) under the Act | D | Online Forms | N/A |
| | Amendment | D/A | Online Forms | N/A |
| F-1 | Registration statement for securities of certain foreign private issuers | F-1 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment | F-1/A | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Template 1 | XFDL Technical Specification |
| F-1MEF | A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form F-1 | F-1MEF | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to Securities Act Rule 462(b) registration statement | POS462B | EDGARLink Template 3 | XFDL Technical Specification |
| F-3 | Registration statement for specified transactions by certain foreign private issuers | F-3 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-Effective amendment | F-3/A | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Template 1 | XFDL Technical Specification |
| | Automatic shelf registration statement of securities of well-known seasoned issuers | F-3ASR | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective Amendment to an automatic shelf registration statement on Form S-3ASR or Form F-3ASR | POSASR | EDGARLink Template 1 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | Registration statement for dividend or interest reinvestment plan securities of foreign private issuers | F-3D | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-Effective amendment to a F-3D registration | F-3DPOS | EDGARLink Template 1 | XFDL Technical Specification |
| F-3MEF | A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form F-3 | F-3MEF | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to Securities Act Rule 462(b) registration statement | POS462B | EDGARLink Template 3 | XFDL Technical Specification |
| F-4 | Registration statement for securities issued by foreign private issuers in certain business combination transactions | F-4 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment | F-4/A | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Template 1 | XFDL Technical Specification |
| | Auto effective registration statement for securities by certain foreign private issuers in connection with certain business combination transactions | F-4EF | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to a F-4EF registration | F-4 POS | EDGARLink Template 1 | XFDL Technical Specification |
| F-4MEF | A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form F-4 | F-4MEF | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to Securities Act Rule 462(b) registration statement | POS462B | EDGARLink Template 3 | XFDL Technical Specification |
| F-6 | Registration statement for American Depositary Receipts representing securities of certain foreign private issuers | F-6 | EDGARLink Template 1 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | Pre-effective amendment | F-6/A | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Template 1 | XFDL Technical Specification |
| | Auto effective registration statement for American Depositary Receipts representing securities of certain foreign private issuers | F 6EF | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to a F-6EF registration | F-6 POS | EDGARLink Template 1 | XFDL Technical Specification |
| F-7 | Registration statement for securities of certain Canadian issuers offered for cash upon the exercise of rights granted to existing security holders under the Securities Act of 1933 | F-7 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment | F-7/A | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to a F-7 registration | F-7 POS | EDGARLink Template 1 | XFDL Technical Specification |
| F-8 | Registration statement for securities of certain Canadian issuers to be issued in exchange offers or a business combination under the Securities Act of 1933 | F-8 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment | F-8/A | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to a F-8 registration | F-8 POS | EDGARLink Template 1 | XFDL Technical Specification |
| F-9 | Registration of securities of certain investment grade debt or investment grade preferred securities of certain Canadian issuers under the Securities Act of 1933 | F-9 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment | F-9/A | EDGARLink Template 1 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | Auto effective registration of securities of certain investment grade debt or investment grade preferred securities of certain Canadian issuers under the Securities Act of 1933 | F-9EF | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to a F-9EF registration | F-9 POS | EDGARLink Template 1 | XFDL Technical Specification |
| F-10 | Registration statement for securities of certain Canadian issuers under the Securities Act of 1933 | F-10 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment | F-10/A | EDGARLink Template 1 | XFDL Technical Specification |
| | Auto effective registration statement for securities of certain Canadian issuers under the Securities Act of 1933 | F-10EF | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to a F10EF registration | F-10POS | EDGARLink Template 1 | XFDL Technical Specification |
| F-80 | Registration of securities of certain Canadian issuers to be issued in exchange offers or a business combination under the Securities Act of 1933 | F-80 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment | F-80/A | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to a F-80 registration | F-80POS | EDGARLink Template 1 | XFDL Technical Specification |
| S-1 | General form of registration statement for all companies including face-amount certificate companies | S-1 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment | S-1/A | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Template 1 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| S-1MEF | A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-1 | S-1MEF | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to Securities Act Rule 462(b) registration statement | POS462B | EDGARLink Template 3 | XFDL Technical Specification |
| S-3 | Registration statement for specified transactions by certain issuers | S-3 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment | S-3/A | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Template 1 | XFDL Technical Specification |
| | Automatic shelf registration statement of securities of well-known seasoned issuers | S-3ASR | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective Amendment to an automatic shelf registration statement on Form S-3ASR or Form F-3ASR | POSASR | EDGARLink Template 1 | XFDL Technical Specification |
| | Automatically effective registration statement for securities issued pursuant to dividend or interest reinvestment plans | S-3D | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to a S-3D registration statement | S-3DPOS | EDGARLink Template 1 | XFDL Technical Specification |
| S-3MEF | A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-3 | S-3MEF | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to Securities Act Rule 462(b) registration statement | POS462B | EDGARLink Template 3 | XFDL Technical Specification |
| S-4 | Registration of securities issued in business combination transactions | S-4 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment | S-4/A | EDGARLink Template 1 | XFDL Technical |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | | | | Specification |
| | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Template 1 | XFDL Technical Specification |
| | Auto effective registration statement for securities issued in connection with the formation of a bank or savings and loan holding company in compliance with General Instruction G | S-4EF | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to a S-4EF registration statement | S-4 POS | EDGARLink Template 1 | XFDL Technical Specification |
| S-4MEF | A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-4 | S-4MEF | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to Securities Act Rule 462(b) registration statement | POS462B | EDGARLink Template 3 | XFDL Technical Specification |
| S-8 | Initial registration statement for securities to be offered to employees pursuant to employee benefit plans | S-8 | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to a S-8 registration statement | S-8 POS | EDGARLink Template 1 | XFDL Technical Specification |
| S-11 | Registration statement for securities to be issued by real estate companies | S-11 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment | S-11/A | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Template 1 | XFDL Technical Specification |
| S-11MEF | A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-11 | S-11MEF | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to | POS462B | EDGARLink | XFDL |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | Securities Act Rule 462(b) registration statement | | Template 3 | Technical Specification |
| S-20 | Registration statement for standardized options | S-20 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment | S-20/A | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Template 1 | XFDL Technical Specification |
| S-B | Registration statement for securities of foreign governments and subdivisions thereof under the Securities Act of 1933 (Schedule B) | S-B | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment | S-B/A | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Template 1 | XFDL Technical Specification |
| S-BMEF | A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-B | S-BMEF | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to Securities Act Rule 462(b) registration statement | POS462B | EDGARLink Template 3 | XFDL Technical Specification |
| ~~SB-1~~ | ~~Optional form for the initial registration of securities to be sold to the public by small business issuers~~<br>~~Will no longer be accepted as of February 4, 2008~~ | ~~SB-1~~ | ~~EDGARLink Template 1~~ | ~~XFDL Technical Specification~~ |
| | ~~Pre-effective amendment~~<br>~~Will no longer be accepted as of February 4, 2008~~ | ~~SB-1/A~~ | ~~EDGARLink Template 1~~ | ~~XFDL Technical Specification~~ |
| | ~~Post-effective amendment to a registration statement that is not immediately effective upon filing~~ | ~~POS AM~~ | ~~EDGARLink Template 1~~ | ~~XFDL Technical Specification~~ |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| ~~SB-1MEF~~ | ~~A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form SB-1~~<br>~~Will no longer be accepted as of February 4, 2008~~ | ~~SB-1MEF~~ | ~~EDGARLink Template 1~~ | ~~XFDL Technical Specification~~ |
| ~~POS462B~~ | ~~Post-effective amendment to Securities Act Rule 462(b) registration statement~~ | ~~POS462B~~ | ~~EDGARLink Template 3~~ | ~~XFDL Technical Specification~~ |
| ~~SB-2~~ | ~~Optional form for the registration of securities to be sold to the public by small business issuers~~<br>~~Will no longer be accepted as of February 4, 2008~~ | ~~SB-2~~ | ~~EDGARLink Template 1~~ | ~~XFDL Technical Specification~~ |
| | ~~Pre-effective amendment~~<br>~~Will no longer be accepted as of February 4, 2008~~ | ~~SB-2/A~~ | ~~EDGARLink Template 1~~ | ~~XFDL Technical Specification~~ |
| ~~POS AM~~ | ~~Post-effective amendment to a registration statement that is not immediately effective upon filing~~ | ~~POS AM~~ | ~~EDGARLink Template 1~~ | ~~XFDL Technical Specification~~ |
| ~~SB-2MEF~~ | ~~A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form SB-2~~<br>~~Will no longer be accepted as of February 4, 2008~~ | ~~SB-2MEF~~ | ~~EDGARLink Template 1~~ | ~~XFDL Technical Specification~~ |
| POS462B | Post-effective amendment to Securities Act Rule 462(b) registration statement | POS462B | EDGARLink Template 3 | XFDL Technical Specification |
| POS462C | Post-effective amendment to a registration statement filed under Rule 462(c) | POS462C | EDGARLink Template 3 | XFDL Technical Specification |
| POS AM | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Template 1 | XFDL Technical Specification |
| POS EX | Post-effective amendment filed solely to add exhibits to a registration statement | POS EX | EDGARLink Template 3 | XFDL Technical Specification |
| PROSPECTUSES FILED PURSUANT TO RULE 424 | | | | |
| | Prospectus filed pursuant to Rule 424(a) | 424A | EDGARLink Template 3 | XFDL Technical |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | | | | Specification |
| | Prospectus filed pursuant to Rule 424(b)(1) | 424B1 | EDGARLink Template 1 | XFDL Technical Specification |
| | Prospectus filed pursuant to Rule 424(b)(2) | 424B2 | EDGARLink Template 1 | XFDL Technical Specification |
| | Prospectus filed pursuant to Rule 424(b)(3) | 424B3 | EDGARLink Template 1 | XFDL Technical Specification |
| | Prospectus filed pursuant to Rule 424(b)(4) | 424B4 | EDGARLink Template 1 | XFDL Technical Specification |
| | Prospectus filed pursuant to Rule 424(b)(5) | 424B5 | EDGARLink Template 1 | XFDL Technical Specification |
| | Prospectus filed pursuant to Rule 424(b)(7) | 424B7 | EDGARLink Template 1 | XFDL Technical Specification |
| | Prospectus filed pursuant to Rule 424(b)(8) | 424B8 | EDGARLink Template 1 | XFDL Technical Specification |
| FREE WRITING PROSPECTUS | | | | |
| | Filing under Securities Act Rules 163/433 of free writing prospectuses | FWP | EDGARLink Template 2 | XFDL Technical Specification |
| FILINGS PURSUANT TO THE TRUST INDENTURE ACT | | | | |
| 305B2 | Application for designation of a new trustee under the Trust Indenture Act | 305B2 | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | 305B2/A | EDGARLink Template 3 | XFDL Technical Specification |
| T-3 | Initial application for qualification of trust indentures | T-3 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment | T-3/A | EDGARLink Template 1 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| T-6 | Application for determination of eligibility of a foreign person to act as institutional trustee filed pursuant to Section 310(a)(1) of the Trust Indenture Act of 1939 | T-6 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment | T-6/A | EDGARLink Template 1 | XFDL Technical Specification |
| **Note:** "Submission types" T-1 and T-2 are not used as stand-alone submission types on the EDGAR system. They are filed as EX-25 to registration statements. | | | | |
| FILINGS PURSUANT TO RULE 144 | | | | |
| 144 | Filing for proposed sale of securities under Rule 144 | 144 | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment to Form 144<br>**Note:** Form 144 may be filed electronically on a voluntary basis if the issuer of the securities is a public company. | 144/A | EDGARLink Template 2 | XFDL Technical Specification |
| MISCELLANEOUS FILINGS | | | | |
| DEL AM | Separately filed delaying amendment under Securities Act Rule 473 to delay effectiveness of a 1933 Act registration statement | DEL AM | EDGARLink Template 3 | XFDL Technical Specification |
| UNDER | Initial undertaking to file reports | UNDER | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | UNDER/A | EDGARLink Template 3 | XFDL Technical Specification |
| SUPPL | Voluntary supplemental material filed pursuant to Section 11(a) of the Securities Act of 1933 by foreign issuers | SUPPL | EDGARLink Template 2 | XFDL Technical Specification |
| RW | Registration Withdrawal Request | RW | EDGARLink Template 3 | XFDL Technical Specification |
| RW WD | Withdrawal of a Registration Withdrawal Request | RW WD | EDGARLink Template 1 | XFDL Technical Specification |
| AW | Withdrawal of amendment to a registration statement filed under the Securities Act | AW | EDGARLink Template 3 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| AW WD | Withdrawal of a request for withdrawal of an amendment to a registration statement | AW WD | EDGARLink Template 1 | XFDL Technical Specification |
| 425 | Filing under Securities Act Rule 425 of certain prospectuses and communications in connection with business combination transactions | 425 | EDGARLink Template 2 | XFDL Technical Specification |
| | **Note:** Form 425 can be filed as part of Form 8-K. For filers subject to 8K filing requirements, we recommend the use of the 8-K combined form type as the easiest method for fulfilling your filing requirement for both forms | | | |
| F-X | For appointment of agent for service of process by issuers registering securities (if filed on Form F-8, F-9, F-10 or F-80, or registering securities or filing periodic reports on Form 40-F, or by any person filing certain tender offer documents, or by any person acting as trustee with respect to securities registered on form F-7, F-8, F-9 or F-10 | F-X | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment | F-X/A | EDGARLink Template 2 | XFDL Technical Specification |
| F-N | Notification of the appointment of an agent for service by certain foreign institutions | F-N | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment | F-N/A | EDGARLink Template 2 | XFDL Technical Specification |

**Table 3-2: Securities Exchange Act - Proxy Materials and Information Statements Filed Pursuant to Section 14 Submission Types Accepted by EDGAR**

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| PRELIMINARY PROXY SOLICITING MATERIALS | | | | |
| | Preliminary proxy statements relating to merger or acquisition | PREM14A | EDGARLink Template 2 | XFDL Technical Specification |
| | Preliminary proxy statement in connection with contested solicitations | PREC14A | EDGARLink Template 2 | XFDL Technical Specification |
| | Preliminary proxy statement filed by non-management | PREN14A | EDGARLink Template 2 | XFDL Technical Specification |
| | Preliminary proxy statement not related to a contested matter or merger / acquisition | PRE 14A | EDGARLink Template 2 | XFDL Technical Specification |
| PRELIMINARY INFORMATION STATEMENTS | | | | |
| | Preliminary information statements relating to merger or acquisition | PREM14C | EDGARLink Template 2 | XFDL Technical Specification |
| | Preliminary information statements – contested solicitations | PREC14C | EDGARLink Template 2 | XFDL Technical Specification |
| | Preliminary information statement not related to a contested matter or merger/acquisition | PRE 14C | EDGARLink Template 2 | XFDL Technical Specification |
| REVISED PRELIMINARY MATERIALS | | | | |
| | Preliminary revised proxy soliciting materials | PRER14A | EDGARLink Template 2 | XFDL Technical Specification |
| | Revised preliminary proxy statement filed by non-management | PRRN14A | EDGARLink Template 2 | XFDL Technical Specification |
| | Preliminary revised information statements | PRER14C | EDGARLink Template 2 | XFDL Technical Specification |
| DEFINITIVE MATERIALS (PROXY MATERIALS) | | | | |
| | Definitive proxy statement relating to merger or acquisition | DEFM14A | EDGARLink Template 2 | XFDL Technical |
| | Definitive proxy statement in connection with contested solicitations | DEFC14A | EDGARLink Template 2 | XFDL Technical Specification |
| | Definitive proxy statement filed by non-management | DEFN14A | EDGARLink Template 2 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | Revised definitive proxy statement filed by non-management | DFRN14A | EDGARLink Template 2 | XFDL Technical Specification |
| | Definitive revised proxy soliciting materials | DEFR14A | EDGARLink Template 2 | XFDL Technical Specification |
| | Definitive additional proxy soliciting materials including Rule 14(a)(12) material<br>**Note:** Submission type DEFA14A can be filed as part of Form 8-K. For filers subject to 8-K filing requirements, we recommend the use of the 8-K combined form type as the easiest method for fulfilling your filing requirement for both forms | DEFA14A | EDGARLink Template 2 | XFDL Technical Specification |
| | Definitive additional proxy soliciting materials filed by non-management including Rule 14(a)(12) material<br>**Note:** Submission type DFAN14A can be filed as part of Form 8-K. For filers subject to 8-K filing requirements, we recommend the use of the 8-K combined form type as the easiest method for fulfilling your filing requirement for both forms | DFAN14A | EDGARLink Template 2 | XFDL Technical Specification |
| | Definitive proxy statements | DEF 14A | EDGARLink Template 2 | XFDL Technical Specification |
| | Notice of exempt solicitation | PX14A6G | EDGARLink Template 2 | XFDL Technical Specification |
| | Notice of exempt solicitation for the purpose of determining whether to solicit proxies, consents, or authorizations in opposition to a proposed roll-up transaction filed pursuant to Rule 14a6(g) of the Securities Exchange Act of 1934 | PX14A6N | EDGARLink Template 2 | XFDL Technical Specification |
| DEFINITIVE MATERIALS (INFORMATION STATEMENTS) | | | | |
| | Definitive information statement relating to merger or acquisition | DEFM14C | EDGARLink Template 2 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | Definitive information statement – contested solicitations | DEFC14C | EDGARLink Template 2 | XFDL Technical Specification |
| | Definitive information statements | DEF 14C | EDGARLink Template 2 | XFDL Technical Specification |
| | Definitive additional information statement materials including Rule 14(a)(12) material | DEFA14C | EDGARLink Template 2 | XFDL Technical Specification |
| | Definitive revised information statement materials | DEFR14C | EDGARLink Template 2 | XFDL Technical Specification |

**Table 3-3: Securities Exchange Act - Registration and Report Submission Types Accepted by EDGAR**

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| REGISTRATION STATEMENTS | | | | |
| 8-A | Form for the registration / listing of a class of securities on a national securities exchange pursuant to section 12(b) | 8-A12B | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | 8-A12B/A | EDGARLink Template 3 | |
| | Form for registration of a class of securities pursuant to section 12(g) | 8-A12G | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | 8-A12G/A | EDGARLink Template 3 | |
| 10 | Initial general form for registration of a class of securities pursuant to section 12(b) | 10-12B | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | 10-12B/A | EDGARLink Template 3 | |
| | Initial general form for registration of a class of securities pursuant to section 12(g) | 10-12G | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | 10-12G/A | EDGARLink Template 3 | |
| ~~10-SB~~ | ~~Form for initial registration of a class of securities for small business issuers pursuant to section 12(b)~~<br>~~Will no longer be accepted as of February 4, 2008~~ | ~~10SB12B~~ | ~~EDGARLink Template 3~~ | ~~XFDL Technical Specification~~ |
| | ~~Amendment~~<br>~~Will no longer be accepted as of February 4, 2008~~ | ~~10SB12B/A~~ | ~~EDGARLink Template 3~~ | |
| | ~~Form for initial registration of a class of securities for small business issuers pursuant to section 12(g)~~<br>~~Will no longer be accepted as of February 4, 2008~~ | ~~10SB12G~~ | ~~EDGARLink Template 3~~ | ~~XFDL Technical Specification~~ |
| | ~~Amendment~~<br>~~Will no longer be accepted as of February 4, 2008~~ | ~~10SB12G/A~~ | ~~EDGARLink Template 3~~ | |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| REGISTRATION STATEMENTS | | | | |
| 20-F | Form for initial registration of a class of securities of foreign private issuers pursuant to section 12(b) | 20FR12B | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | 20FR12B/A | EDGARLink Template 3 | |
| | Form for initial registration of a class of securities of foreign private issuers pursuant to section 12(g) | 20FR12G | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | 20FR12G/A | EDGARLink Template 3 | |
| 40-F | Registration of a class of securities of certain Canadian issuers pursuant to Section 12(b) of the 1934 Act | 40FR12B | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | 40FR12B/A | EDGARLink Template 3 | |
| | Registration of a class of securities of certain Canadian issuers pursuant to Section 12(g) of the 1934 Act | 40FR12G | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | 40FR12G/A | EDGARLink Template 3 | |
| 18 | Form for initial registration of securities of foreign governments or political subdivisions pursuant to section 12(b) | 18-12B | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | 18-12B/A | EDGARLink Template 3 | |
| | Form for initial registration of securities of foreign governments or political subdivisions thereof pursuant to section 12(g) | 18-12G | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | 18- 12G/A | EDGARLink Template 3 | |
| ANNUAL, QUARTERLY, AND PERIODIC REPORTS | | | | |
| ARS | Annual report to security holders | ARS | EDGARLink Template 3 | XFDL Technical Specification |
| ANNUAL, QUARTERLY, AND PERIODIC REPORTS | | | | |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | Amendment<br><br>**Note**: Use this submission type when furnishing the annual report to security holders for the information of the Commission pursuant to Rule 14a-3(c) or Rule 14c-3(b). Portions of the annual report to security holders filed with the Commission as part of a registration statement or periodic report should be filed as Exhibit 13, as provided by Item 601 of Regulation S-K and S-B. | ARS/A | EDGARLink Template 3 | |
| 6-K | Current report of foreign issuer pursuant to Rules 13a-16 and 15d-16<br><br>Amendments | 6-K<br><br>6-K/A | EDGARLink Template 3<br><br>EDGARLink Template 3 | XFDL Technical Specification |
| 10-Q | Quarterly report pursuant to sections 13 or 15(d)<br><br>Amendment<br><br>Transition report pursuant to Rule 13a-10 or 15d-10 | 10-Q<br><br>10-Q/A<br><br>10-QT | EDGARLink Template 3<br><br>EDGARLink Template 3<br><br>EDGARLink Template 3 | XFDL Technical Specification<br><br>XFDL Technical Specification |
| ~~10-QSB~~ | ~~Optional form for quarterly and transition reports of small business issuers under section 13 or 15(d)~~<br><br>~~Will no longer be accepted as of November 03, 2008~~<br><br>~~Amendment~~<br><br>~~Will no longer be accepted as of November 03, 2008~~ | ~~10QSB~~<br><br>~~10QSB/A~~ | ~~EDGARLink Template 3~~<br><br>~~EDGARLink Template 3~~ | ~~XFDL Technical Specification~~ |
| 10-K | Annual report pursuant to section 13 and 15(d)<br><br>Amendment<br><br>Transition report pursuant to Rule 13a-10 or 15d-10<br><br>Amendment | 10-K<br><br>10-K/A<br><br>10-KT<br><br>10-KT/A | EDGARLink Template 3<br><br>EDGARLink Template 3<br><br>EDGARLink Template 3<br><br>EDGARLink Template 3 | XFDL Technical Specification<br><br>XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| ANNUAL, QUARTERLY, AND PERIODIC REPORTS | | | | |
| 10KSB | Optional form for annual and transition reports of small business issuers under section 13 or 15(d)<br><br>Will no longer be accepted as of March 16, 2009 | 10KSB | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment<br><br>Will no longer be accepted as of March 16, 2009 | 10KSB/A | EDGARLink Template 3 | |
| 10-D | Periodic distribution reports by Asset-Backed issuers pursuant to Rule 13a-17 or 15d-17 | 10-D | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | 10-D/A | EDGARLink Template 3 | |
| 8-K | Current report filing | 8-K | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | 8-K/A | EDGARLink Template 3 | |
| | Notification that a class of securities of successor issuer is deemed to be registered pursuant to section 12(g) | 8-K12G3 | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | 8-K12G3/A | EDGARLink Template 3 | |
| | Notification of assumption of duty to report by successor issue under section 15(d) | 8-K15D5 | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | 8-K15D5/A | EDGARLink Template 3 | |
| 11-K | Annual report of employee stock purchase, savings and similar plans | 11-K | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | 11-K/A | EDGARLink Template 3 | |
| | Transition report pursuant to rule 13a-10 or 15d-10 | 11-KT | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | 11-KT/A | EDGARLink Template 3 | |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| 18-K | Annual report for foreign governments and political subdivisions | 18-K | | XFDL Technical Specification |
| ANNUAL, QUARTERLY, AND PERIODIC REPORTS | | | | |
| | Amendment | 18-K/A | | |
| 20-F | Annual and transition report of foreign private issuers pursuant to sections 13 or 15(d) | 20-F | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | 20-F/A | EDGARLink Template 3 | |
| 40-F | Annual report filed by certain Canadian issuers pursuant to Section 15(d) and Rule 15d-4 | 40-F | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | 40-F/A | EDGARLink Template 3 | |
| 12b-25 | Notice under Rule 12b25 of inability to timely file all or part of a form 10-Q or 10-QSB | NT 10-Q | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | NT 10-Q/A | EDGARLink Template 3 | |
| | Notice under Rule 12b25 of inability to timely file all or part of a form 10-K, 10-KSB, or 10-KT | NT 10-K | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | NT 10-K/A | EDGARLink Template 3 | |
| | Notice under Rule 12b25 of inability to timely file all or part of a Form 10-D | NT 10-D | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | NT 10-D/A | EDGARLink Template 3 | |
| | Notice under Rule 12b25 of inability to timely file all or part of a form 11-K | NT 11-K | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | NT 11-K/A | EDGARLink Template 3 | |
| | Notice under Rule 12b25 of inability to timely file a special report pursuant to section 15d-2 | NT 15D2 | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | NT 15D2/A | EDGARLink Template 3 | |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| ANNUAL, QUARTERLY, AND PERIODIC REPORTS | | | | |
| | Notice under Rule 12b25 of inability to timely file all or part of an annual report of form 20-F | NT 20-F | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | NT 20-F/A | EDGARLink Template 3 | |
| 15 | Notice of termination of registration of a class of securities under Section 12(b) | 15-12B | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | 15-12B/A | EDGARLink Template 3 | |
| | Notice of termination of registration of a class of securities under Section 12(g) | 15-12G | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | 15-12G/A | EDGARLink Template 3 | |
| | Notice of suspension of duty to file reports pursuant to Section 13 and 15(d) of the Act | 15-15D | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | 15-15D/A | EDGARLink Template 3 | |
| See Rule 15d-2 | Special Financial Report filed under Rule 15d-2 | SP 15D2 | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | SP 15D2/A | EDGARLink Template 3 | |
| 15F | Notice of termination of a foreign private issuer's registration of a class of securities under Section 12(b) | 15F-12B | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | 15F-12B/A | EDGARLink Template 3 | |
| | Notice of termination of a foreign private issuer's registration of a class of securities under Section 12(g) | 15F-12G | EDGARLink Template 3 | XFDL Technical Specification |
| ANNUAL, QUARTERLY, AND PERIODIC REPORTS | | | | |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | Amendment | 15-12G/A | EDGARLink Template 3 | |
| 15F | Notice of a foreign private issuer's suspension of duty to file reports pursuant to Section 13 and 15(d) of the Act | 15F-15D | EDGAR Link Template 3 | XFDL Technical Specification |
| | Amendment | 15-15D/A | EDGAR Link Template 3 | |
| MISCELLANEOUS SUBMISSION TYPES/FILLINGS | | | | |
| Form 13 F | Initial Quarterly Form 13F Holdings report filed by institutional managers | 13F-HR | EDGAR Link Template 3 | XFDL Technical Specification |
| | Amendment | 13F-HR/A | EDGAR Link Template 3 | |
| | Initial Quarterly Form 13F Notice Report filed by institutional managers | 13F-NT | EDGAR Link Template 3 | XFDL Technical Specification |
| | Amendment | 13F-NT/A | EDGAR Link Template 3 | |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form SH | Weekly Form SH Entries Report Filed by Institutional Investment Managers | SH-ER | EDGAR Link Template 3 | SH-ER Information table only: SH-ER Information Table XML Technical Specification; XFDL Technical Specification |
| | Amendment | SH-ER/A | EDGAR Link Template 3 | SH-ER/A Information table only: SH-ER Information Table XML Technical Specification; XFDL Technical Specification |
| | Weekly Form SH Notice Report Filed by Institutional Investment Managers | SH-NT | EDGAR Link Template 3 | XFDL Technical Specification |
| | Amendment | SH-NT/A | EDGAR Link Template 3 | XFDL Technical Specification |
| Form RW | Registration Withdrawal Request | RW | EDGAR Link Template 3 | XFDL Technical Specification |
| | Withdrawal of a registration withdrawal statement | RW WD | EDGAR Link Template 3 | XFDL Technical Specification |
| Form AW | Withdrawal of an amendment to a registration statement filed under the Securities Act | AW | EDGAR Link Template 3 | XFDL Technical Specification |
| | Withdrawal of an amendment registration withdrawal statement | AW WD | EDGAR Link Template 3 | XFDL Technical Specification |
| MISCELLANEOUS SUBMISSION TYPES/FILLINGS | | | | |
| Form 425 | Filing under Securities Act Rule 425 of certain prospectuses and communications in connection with business combination transactions | 425 | EDGAR Link Template 3 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | **Note**: Form 425 can be filed as part of Form 8-K. For filers subject to 8K filing requirements, we recommend the use of the 8-K combined form type as the easiest method for fulfilling your filing requirement for both forms. | | | |
| Form 25 | Notification filed by issuer to voluntarily withdraw a class of securities from listing and registration on a national securities exchange | 25 | EDGAR Link Template 3 | XFDL Technical Specification |
| | Amendment | 25/A | EDGAR Link Template 3 | |
| Form 25 | Notification filed by national security exchange to report the removal from listing and registration of matured, redeemed or retired securities | 25-NSE | Distributed to National Securities Exchanges only | Distributed to National Securities Exchanges only |
| | Amendment | 25-NSE/A | Distributed to National Securities Exchanges only | Distributed to National Securities Exchanges only |
| SECTION 16 OWNERSHIP FORMS/FILINGS | | | | |
| Form 3 | Initial statement of beneficial ownership of securities | 3 | Online Forms | Ownership XML Technical Specification |
| | Amendment | 3/A | Online Forms | Ownership XML Technical Specification |
| Form 4 | Statement of changes in beneficial ownership of securities | 4 | Online Forms | Ownership XML Technical Specification |
| | Amendment | 4/A | Online Forms | Ownership XML Technical Specification |
| SECTION 16 OWNERSHIP FORMS/FILINGS | | | | |
| Form 5 | Annual statement of changes in beneficial ownership of securities | 5 | Online Forms | Ownership XML Technical Specification |
| | Amendment | 5/A | Online Forms | Ownership XML Technical Specification |
| SECTION 17A TRANSFER AGENT FORMS/FILINGS | | | | |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| TA-1 | Application for registration as a transfer agent filed pursuant to the Securities Exchange Act of 1934 | TA-1 | EDGAR Lite TA-1 Template | TA-1 XML Technical Specification |
| | Amendment | TA-1/A | EDGAR Lite TA-1 Template | TA-1 XML Technical Specification |
| TA-2 | Annual report of transfer agent activities filed pursuant to the Securities Exchange Act of 1934 | TA-2 | EDGAR Lite TA-1 Template | TA-1 XML Technical Specification |
| | Amendment | TA-2/A | EDGAR Lite TA-1 Template | TA-1 XML Technical Specification |
| TA-W | Notice of withdrawal from registration as transfer agent filed pursuant to the Securities Exchange Act of 1934 | TA-W | EDGAR Lite TA-1 Template | TA-1 XML Technical Specification |

**Table 3-4: Williams Act Filing Submission Types Accepted by EDGAR**

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Schedule 13D | Schedule filed to report acquisition of beneficial ownership of 5% or more of a class of equity securities | SC 13D | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment | SC 13D/A | EDGARLink Template 2 | |
| Schedule 13-E1 | Schedule 13-E1 statement of issuer required by Rule 13e-1 | SC 13E1 | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment | SC 13E1/A | EDGARLink Template 2 | |
| Schedule 13E-3 | Schedule filed to report going private transactions | SC 13E3 | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment | SC 13E3/A | EDGARLink Template 2 | |
| Schedule 13E4F | Issuer tender offer statement filed pursuant to Rule 13(e)(4) by foreign issuers | SC13E4F | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment | SC13E4F/A | EDGARLink Template 2 | |
| Schedule 13G | Schedule filed to report acquisition of beneficial ownership of 5% or more of a class of equity securities by passive investors and certain institutions | SC 13G | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment | SC 13G/A | EDGARLink Template 2 | |
| Schedule TO-I | Issuer tender offer statement | SC TO-I SC | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment | TO-I/A SC | EDGARLink Template 2 | |
| Schedule TO-T | Third party tender offer statement | TO-T SC | EDGARLink Template 2 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | Amendment | TO-T/A | EDGARLink Template 2 | |
| Schedule TO-C | Written communication relating to an issuer or third party tender offer<br>**Note:** Form Schedule TO-C can be filed as part of Form 8-K. For filers subject to 8-K filing requirements, we recommend the use of the 8-K combined form type as the easiest method for fulfilling your filing requirement for both forms | SC TO-C | EDGARLink Template 2 | XFDL Technical Specification |
| Schedule 14D1F | Third party tender offer statement filed pursuant to Rule 14d-1(b) by foreign issuers<br><br>Amendment | SC14D1F<br><br>SC14D1F/A | EDGARLink Template 2<br><br>EDGARLink Template 2 | XFDL Technical Specification |
| Schedule 14D9-C | Written communication by the subject company relating to a third party tender offer | SC14D9C | EDGARLink Template 2 | XFDL Technical Specification |
| Schedule 14D9 | Tender offer solicitation / recommendation statements filed under Rule 14-d9<br><br>Amendment | SC 14D9<br><br>SC 14D9/A | EDGARLink Template 2<br><br>EDGARLink Template 2 | XFDL Technical Specification |
| Schedule 14D9F | Solicitation/recommendation statement pursuant to Section 14(d)(4) of the Securities Exchange Act of 1934 and Rules 14d-1(b) and 14e-2(c) by foreign issuers<br><br>Amendment | SC14D9F<br><br>SC14D9F/A | EDGARLink Template 2<br><br>EDGARLink Template 2 | XFDL Technical Specification |
| Schedule 14f-1 | Statement regarding change in majority of directors pursuant to Rule 14f-1 | SC 14F1 | EDGARLink Template 2 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | Amendment | SC 14F1/A | EDGARLink Template 2 | |
| CB | Notification form filed in connection with certain tender offers, business combinations and rights offerings, in which the subject company is a foreign private issuer of which less than 10% of its securities are held by U.S. persons | CB | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment | CB/A | EDGARLink Template 2 | |

**Table 3-5: Investment Company Submission Types Accepted by EDGAR**

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Forms S-1 & S-3 | Registration statement for face-amount certificate companies | | | |
| | General form of registration statement for all companies including face-amount certificate companies | S-1 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment | S-1/A | EDGARLink Template 1 | |
| | Registration statement for specified transactions by certain issuers including face-amount certificate companies | S-3 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment | S-3/A | EDGARLink Template 1 | |
| | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Template 1 | XFDL Technical Specification |
| | Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497 | 497 | EDGARLink Template 3 | XFDL Technical Specification |
| | Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497 | 497J | EDGARLink Template 3 | XFDL Technical Specification |
| Forms N-1 & N-1A | Registration statement for open-end management investment companies | | | |
| | Initial registration statement filed on Form N-1A for open-end management investment companies | N-1A | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment to a registration statement filed on Form N-1A for open-end management investment companies (this filing cannot be submitted as a 1940 Act only filing) | N-1A/A | EDGARLink Template 1 | XFDL Technical Specification |
| | Initial registration statement filed on Form N-1 for open-end management investment companies | N-1 | EDGARLink Template 1 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | Pre-effective amendment to a registration statement filed on Form N-1 for open-end management investment companies (this filing cannot be submitted as a 1940 Act only filing) | N-1/A | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing) | 485APOS | EDGARLink Template 3 | XFDL Technical Specification |
| | Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing) | 485BPOS | EDGARLink Template 3 | XFDL Technical Specification |
| | Post-effective amendment (for filings made under the 1940 Act only) | POS AMI | EDGARLink Template 3 | XFDL Technical Specification |
| | Post-effective amendment filed pursuant to Securities Act Rule 485(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing) | 485BXT | EDGARLink Template 3 | XFDL Technical Specification |
| | Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497 | 497 | EDGARLink Template 3 | XFDL Technical Specification |
| | Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497 | 497J | EDGARLink Template 3 | XFDL Technical Specification |
| Rule 498 | Profiles for certain open-end management investment companies filed pursuant to Securities Act Rule 497(k)(1)(i) | 497K1 | EDGARLink Template 3 | XFDL Technical Specification |
| | Profiles for certain open-end management investment companies filed pursuant to Securities Act Rule 497(k)(1)(ii) | 497K2 | EDGARLink Template 3 | XFDL Technical Specification |
| | Profiles for certain open-end management investment companies filed pursuant to | 497K3A | EDGARLink Template 3 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | Securities Act Rule 497(k)(1)(iii)(A) | | | |
| | Profiles for certain open-end management investment companies filed pursuant to Securities Act Rule 497(k)(1)(iii)(B) | 497K3B | EDGARLink Template 3 | XFDL Technical Specification |
| Form N-2 | Initial filing of a registration statement on Form N-2 for closed-end investment companies | N-2 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment to a registration statement on Form N-2 for closed-end investment companies (this filing cannot be submitted as a 1940 Act only filing) | N-2/A | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment (for filings made under the 1940 Act only) | POS AMI | EDGARLink Template 3 | XFDL Technical Specification |
| | Post-effective amendment filed under the 1933 Act only or under both the 1933 and 1940 Acts pursuant to Section 8(c) of the 1933 Act by closed-end investment companies (this filing cannot be submitted as a 1940 Act only filing) | POS 8C | EDGARLink Template 3 | XFDL Technical Specification |
| | Initial filing of a registration statement on Form N-2 for closed-end investment companies filed pursuant to Securities Act Rule 486(a) | N-2 | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to filing filed pursuant to Securities Act Rule 486(a) | 486APOS | EDGARLink Template 3 | XFDL Technical Specification |
| | Initial filing of a registration statement on Form N-2 for closed-end investment companies filed pursuant to Securities Act Rule 486(b) | N-2 | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to filing filed pursuant to Securities Act Rule 486(b) | 486BPOS | EDGARLink Template 3 | XFDL Technical Specification |
| | Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497 | 497 | EDGARLink Template 3 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | Certification of no change in definitive materials | 497J | EDGARLink Template 3 | XFDL Technical Specification |
| | A new registration statement on Form N-2 filed under Securities Act Rule 462(b) by closed-end investment companies of up to an additional 20% of securities for an offering that was registered on Form N-2 | N-2MEF | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to Securities Act Rule 462(b) registration statement | POS462B | EDGARLink Template 3 | XFDL Technical Specification |
| | Post-effective amendment to a registration statement filed under Securities Act Rule 462(c) | POS462C | EDGARLink Template 3 | XFDL Technical Specification |
| | Post-effective amendment filed solely to add exhibits to a registration statement | POS EX | EDGARLink Template 3 | XFDL Technical Specification |
| | Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497 | 497 | EDGARLink Template 3 | XFDL Technical Specification |
| | Filings made pursuant to Rule 497(h)(2) | 497H2 | EDGARLink Template 3 | XFDL Technical Specification |
| Form N-3 | Initial registration statement on Form N-3 for separate accounts (management investment companies) | N-3 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment to a registration statement on Form N-3 for separate accounts (management investment companies) (this filing cannot be submitted as a 1940 Act only filing) | N-3/A | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing) | 485APOS | EDGARLink Template 3 | XFDL Technical Specification |
| | Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing) | 485BPOS | EDGARLink Template 3 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | Post-effective amendment (for filings made under the 1940 Act only) | POS AMI | EDGARLink Template 3 | XFDL Technical Specification |
| | Post-effective amendment filed pursuant to Securities Act Rule 485(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing) | 485BXT | EDGARLink Template 3 | XFDL Technical Specification |
| | Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497 | 497 | EDGARLink Template 3 | XFDL Technical Specification |
| | Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497 | 497J | EDGARLink Template 3 | XFDL Technical Specification |
| Form N-4 | Initial registration statement on Form N-4 for separate accounts (unit investment trusts) | N-4 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment to a registration statement on Form N-4 for separate accounts (unit investment trusts) (this filing cannot be submitted as a 1940 Act only filing) | N-4/A | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective pricing amendment filed pursuant to Securities Act Rule 487 | 487 | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing) | 485APOS | EDGARLink Template 3 | XFDL Technical Specification |
| | Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing) | 485BPOS | EDGARLink Template 3 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | Post-effective amendment filed pursuant to Securities Act Rule 485(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing) | 485BXT | EDGARLink Template 3 | XFDL Technical Specification |
| | Post-effective amendment (for filings made under the 1940 Act only) | POS AMI | EDGARLink Template 3 | XFDL Technical Specification |
| | Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497 | 497 | EDGARLink Template 3 | XFDL Technical Specification |
| | Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497 | 497J | EDGARLink Template 3 | XFDL Technical Specification |
| Form N-6 | Registration statement for separate accounts (unit investment trusts) | N-6 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment to a registration statement filed on Form N-6 for separate accounts (unit investment trusts) | N-6/A | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective pricing amendment filed pursuant to Securities Act Rule 487 | 487 | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing) | 485APOS | EDGARLink Template 3 | XFDL Technical Specification |
| | Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing) | 485BPOS | EDGARLink Template 3 | XFDL Technical Specification |
| | Post-effective amendment filed pursuant to Securities Act Rule 485(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only | 485BXT | EDGARLink Template 3 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | filing) | | | |
| | Post-effective amendment (for filings made under the 1940 Act only) | POS AMI | EDGARLink Template 3 | XFDL Technical Specification |
| | Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497 | 497 | EDGARLink Template 3 | XFDL Technical Specification |
| | Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497 | 497J | EDGARLink Template 3 | XFDL Technical Specification |
| Form S-6 | Initial registration statement filed on Form S-6 for unit investment trusts | S-6 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment | S-6/A | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective pricing amendment filed pursuant to Securities Act Rule 487 | 487 | EDGARLink Template 1 | XFDL Technical Specification |
| | Initial undertaking to file reports | UNDER | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | UNDER/A | EDGARLink Template 3 | XFDL Technical Specification |
| | Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing) | 485APOS | EDGARLink Template 3 | XFDL Technical Specification |
| | Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing) | 485BPOS | EDGARLink Template 3 | XFDL Technical Specification |
| | Post-effective amendment filed pursuant to Securities Act Rule 485(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing) | 485BXT | EDGARLink Template 3 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497 | 497 | EDGARLink Template 3 | XFDL Technical Specification |
| | Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497 | 497J | EDGARLink Template 3 | XFDL Technical Specification |
| Form N-5 | Registration statement for small business investment companies | N-5 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment to a registration statement on Form N-5 for small business investment companies (this filing cannot be submitted as a 1940 Act only filing) | N-5/A | EDGARLink Template 1 | |
| | Post-effective amendment (for filings made under the 1940 Act only) | POS AMI | EDGARLink Template 3 | XFDL Technical Specification |
| | Post-effective amendment filed under the 1933 Act only or under both the 1933 and 1940 Acts pursuant to Section 8(c) of the 1933 Act by closed-end investment companies (this filing cannot be submitted as a 1940 Act only filing) | POS 8C | EDGARLink Template 3 | XFDL Technical Specification |
| | Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497 | 497 | EDGARLink Template 3 | XFDL Technical Specification |
| | Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497 | 497J | EDGARLink Template 3 | XFDL Technical Specification |
| Form N-14 | Initial registration statement filed on Form N-14 for open-end investment company, including those filed with automatic effectiveness under Rule 488 (business combinations) | N-14 | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment | N-14/A | EDGARLink Template 1 | |
| | Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only | 485APOS | EDGARLink Template 3 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | filing) | | | |
| | Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing) | 485BPOS | EDGARLink Template 3 | XFDL Technical Specification |
| | Initial registration statement filed on Form N-14 by closed-end investment company (business combinations) | N-14 8C | EDGARLink Template 1 | XFDL Technical Specification |
| | Pre-effective amendment | N-14 8C/A | EDGARLink Template 1 | |
| | Post-effective amendment filed under the 1933 Act only or under both the 1933 and 1940 Acts pursuant to Section 8(c) of the 1933 Act by closed-end investment companies (this filing cannot be submitted as a 1940 Act only filing) | POS 8C | EDGARLink Template 3 | XFDL Technical Specification |
| | Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497 | 497 | EDGARLink Template 3 | XFDL Technical Specification |
| | Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497 | 497J | EDGARLink Template 3 | XFDL Technical Specification |
| | A new registration statement filed on Form N-14 by closed end investment companies filed under Securities Act Rule 462(b) of up to an additional 20% of securities for an offering that was registered on Form N-14 | N-14MEF | EDGARLink Template 1 | XFDL Technical Specification |
| | Post-effective amendment to Securities Act Rule 462(b) registration statement | POS462B | EDGARLink Template 3 | XFDL Technical Specification |
| | Post-effective amendment to Securities Act Rule 462(c) registration statement | POS462C | EDGARLink Template 3 | |
| | Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497 | 497 | EDGARLink Template 3 | XFDL Technical Specification |
| MISCELLANEOUS FILINGS UNDER THE SECURITIES ACT | | | | |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Rule 425 | Filing under Securities Act Rule 425 of certain prospectuses and communications in connection with business combination transactions<br>**Note:** Form 425 can be filed as part of Form 8-K. For filers subject to 8-K filing requirements, we recommend the use of the 8-K combined form type as the easiest method for fulfilling your filing requirement for both forms | 425 | EDGARLink Template 2 | XFDL Technical Specification |
| Rule 473 | Separately filed delaying amendment under Securities Act Rule 473 to delay effectiveness of a 1933 Act registration statement | DEL AM | EDGARLink Template 3 | XFDL Technical Specification |
| Rule 477 | Registration Withdrawal Request | RW | EDGARLink Template 3 | XFDL Technical Specification |
| | Withdrawal of a request for withdrawal of a registration statement | RW WD | EDGARLink Template 1 | XFDL Technical Specification |
| | Withdrawal of amendment to a registration statement filed under the Securities Act | AW | EDGARLink Template 3 | XFDL Technical Specification |
| | Withdrawal of a request for withdrawal of an amendment to a registration statement | AW WD | EDGARLink Template 1 | XFDL Technical Specification |
| Rule 482 | Filing by certain investment companies of Securities Act Rule 482 advertising in accordance with Securities Act Rule 497 and the Note to Rule 482(c) | 497AD | EDGARLink Template 3 | XFDL Technical Specification |
| REGISTRATION OF SECURITIES BY CERTAIN INVESTMENT COMPANIES PURSUANT TO RULE 24F-2 | | | | |
| Rule 24F-2 | Rule 24f-2 notice filed on Form 24F-2 | 24F-2NT | EDGARLink Template 1 | XFDL Technical Specification |
| | Amendment | 24F-2NT/A | EDGARLink Template 1 | XFDL Technical Specification |
| OTHER COMPANY ACT REGISTRATION STATEMENTS | | | | |
| Form N-8A | Initial notification of registration under section 8(a) filed on Form N-8A | N-8A | EDGARLink Template 2 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | Amendment | N-8A/A | EDGARLink Template 2 | |
| Form N-8B-2 | Initial registration statement for unit investment trusts filed on Form N-8B-2 | N-8B-2 | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment | N-8B-2/A | EDGARLink Template 2 | |
| Form N-8B-3 | Initial registration statement for periodic payment plans filed on Form N-8B-3<br>Amendment | N-8B-3<br>N-8B-3/A | EDGARLink Template 2<br>EDGARLink Template 2 | XFDL Technical Specification |
| Form N-8B-4 | Initial registration statement for face-amount certificate companies filed on Form N-8B-4<br>Amendment | N-8B-4<br>N-8B-4/A | EDGARLink Template 2<br>EDGARLink Template 2 | XFDL Technical Specification |
| SUBMISSION TYPES FOR BUSINESS DEVELOPMENT COMPANIES | | | | |
| Form N-6F | Notice of intent by business development companies to elect to be subject to Sections 55 through 65 of the 1940 Act filed on Form N-6F<br>Amendment | N-6F<br>N-6F/A | EDGARLink Template 2<br>EDGARLink Template 2 | XFDL Technical Specification |
| Form N-54A | Notification of election by business development companies filed on Form N-54A<br>Amendment | N-54A<br>N-54A/A | EDGARLink Template 2<br>EDGARLink Template 2 | XFDL Technical Specification |
| Form N-54C | Notification of withdrawal by business development companies filed on Form N-54C<br>Amendment | N-54C<br>N-54C/A | EDGARLink Template 2<br>EDGARLink Template 2 | XFDL Technical Specification |
| OTHER INVESTMENT COMPANY SUBMISSION TYPES | | | | |
| Rule 8b-25(a) | Filing by investment company of application under Investment Company Act Rule 8b-25(a) requesting extension of time for filing certain information, document or report | 40-8B25 | EDGARLink Template 2 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form 17F-1 | Initial certificate of accounting of securities and similar investments in the custody of management investment companies filed pursuant to Rule 17f-1 of the Investment Company Act of 1940 filed on Form N-17F-1 | 40-17F1 | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment | 40-17F1/A | EDGARLink Template 2 | |
| Form 17F-2 | Initial certificate of accounting of securities and similar investments in the custody of management investment companies filed pursuant to Rule 17f-2 of the Investment Company Act of 1940 filed on Form N-17F-2 | 40-17F2 | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment | 40-17F2/A | EDGARLink Template 2 | |
| Rule 17g-1(g)(1) | Fidelity bond filed pursuant to Rule 17g-1(g)(1) of the Investment Company Act of 1940 | 40-17G | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment | 40-17G/A | EDGARLink Template 2 | |
| Rule 17g-1(g)(2) or (3) | Filings of claim or settlement pursuant to rule 17g-1(g)(1)(2) or (3) of the Investment Company Act of 1940 | 40-17GCS | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment | 40-17GCS/A | EDGARLink Template 2 | |
| Rule 24b-2 | Filing of sales literature pursuant to Rule 24b-2 under the Investment Company Act of 1940 | 40-24B2 | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment | 40-24B2/A | EDGARLink Template 2 | |
| ICA Section 33 | Copies of all stockholder derivative actions filed with a court against an investment company or an affiliate thereof pursuant to Section 33 of the Investment Company Act of 1940 | 40-33 | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment<br>**Note:** May be filed electronically on a voluntary basis. | 40-33/A | EDGARLink Template 2 | |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form N-18F-1 | Initial notification of election pursuant to Rule 18f-1 filed on Form N-18F-1 | N-18F1 | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment | N-18F1/A | EDGARLink Template 2 | XFDL Technical Specification |
| Rule 23c-2(b) | Notice by closed-end investment companies of intention to call or redeem their own securities under Investment Company Act Rule 23c-2 | N-23C-2 | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment | N-23C-2/A | EDGARLink Template 2 | XFDL Technical Specification |
| Form N-23C-3 | Notification of periodic repurchase offer Filed pursuant to Rule 23c-3(b) only | N-23C3A | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment | N-23C3A/A | EDGARLink Template 2 | |
| | Filing pursuant to Rule 23c-3(c) only on Form N-23C-3 | N-23C3B | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment | N-23C3B/A | EDGARLink Template 2 | |
| | Filing pursuant to Rule 23c-3(b) and (c) on Form N-23C-3 | N-23C3C | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment | N-23C3C/A | EDGARLink Template 2 | |
| Form N-27D-1 | Accounting for segregated trust accounts on Form N-27D-1 | N-27D-1 | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment | N-27D-1/A | EDGARLink Template 2 | |
| PERIODIC REPORTS FOR REGISTERED INVESTMENT COMPANIES | | | | |
| Form N-SAR | Semi-annual report for management companies filed on Form N-SAR | NSAR-A | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | NSAR-A/A | | |
| | Transitional semi-annual report filed on Form N-SAR | NSAR-AT | EDGARLink Template 3 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | Amendment | NSAR-AT/A | | |
| | Annual report for management companies filed on Form N-SAR | NSAR-B | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | NSAR-B/A | EDGARLink Template 3 | |
| | Transitional annual report filed on Form N-SAR | NSAR-BT | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | NSAR-BT/A | EDGARLink Template 3 | |
| | Annual report for unit investment trusts filed on Form N-SAR | NSAR-U | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | NSAR-U/A | EDGARLink Template 3 | |
| Form N-CSR | Certified annual shareholder report of registered management investment companies filed on Form N-CSR | N-CSR | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | N-CSR/A | EDGARLink Template 3 | |
| | Certified semi-annual shareholder report of registered management investment companies filed on Form NCSR | N-CSRS | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | N-CSRS/A | EDGARLink Template 3 | |
| Form N-PX | Annual Report of Proxy Voting Record of Registered Management Investment Companies filed on Form N-PX | N-PX | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | N-PX/A | EDGARLink Template 3 | |
| Form N-Q | Quarterly Schedule of Portfolio Holdings of Registered Management Investment Company filed on Form N-Q | N-Q | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | N-Q/A | EDGARLink Template 3 | |
| Rule 12b-25 | Notice under Exchange Act Rule 12b-25 of inability to timely file Form NSAR | NT-NSAR | EDGARLink Template 3 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | Amendment | NT-NSAR/A | EDGARLink Template 3 | |
| | Notice under Exchange Act Rule 12b25 of inability to timely file Form NCSR (annual or semi-annual report) | NT-NCSR | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | NT-NCSR/A | EDGARLink Template 3 | |
| Rule 30b2-1 | Initial annual and semi-annual reports mailed to investment company shareholders pursuant to Rule 30e-1 (other than those required to be submitted as part of Form N-CSR) | N-30D | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment | N-30D/A | EDGARLink Template 3 | |
| | Periodic and interim reports mailed to investment company shareholders (other than annual and semi-annual reports mailed to shareholders pursuant to Rule 30e-1) | N-30B-2 | EDGARLink Template 3 | XFDL Technical Specification |
| REGULATION E FILINGS | | | | |
| Regulation E | Notification under Regulation E by small business investment companies and business development companies filed on Form 1-E.<br>(not for use unless requirement adopted) | 1-E | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment to a notification under Regulation E by small business investment companies and business development companies filed on Form 1-E<br>(not for use unless requirement adopted) | 1-E/A | EDGARLink Template 3 | XFDL Technical Specification |
| | Sales material filed pursuant to Rule 607 under Regulation E<br>(not for use unless requirement adopted) | 1-E AD | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment to sales material filed pursuant to Rule 607 under Regulation E<br>(not for use unless requirement | 1-E AD/A | EDGARLink Template 3 | XFDL Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | adopted) | | | |
| | Report of sales of securities pursuant to Rule 609 under Regulation E filed on Form 2-E<br>(not for use unless requirement adopted) | 2-E | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment of a report of sales of securities pursuant to Rule 609 under Regulation E filed on Form 2-E<br>(not for use unless requirement adopted) | 2-E/A | EDGARLink Template 3 | XFDL Technical Specification |
| APPLICATION FOR AN ORDER UNDER THE INVESTMENT COMPANY ACT | | | | |
| Rule 0-2 | Application under the Investment Company Act submitted pursuant to Investment Company Act Rule 0-2 reviewed by the Office of Insurance Products<br>(not for use unless requirement adopted) | 40-OIP | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment to an application under the Investment Company Act submitted pursuant to Investment Company Act Rule 0-2 reviewed by the Office of Insurance Products<br>(not for use unless requirement adopted) | 40-OIP/A | EDGARLink Template 3 | XFDL Technical Specification |
| | Application under the Investment Company Act by an employees' securities company submitted pursuant to Investment Company Act Rule 0-2<br>(not for use unless requirement adopted) | 40-6B | EDGARLink Template 3 | XFDL Technical Specification |
| | Amendment to an application under the Investment Company Act by an employees' securities company submitted pursuant to Investment Company Act Rule 0-2<br>(not for use unless requirement adopted) | 40-6B/A | EDGARLink Template 3 | XFDL Technical Specification |
| | Application under the Investment Company Act submitted pursuant | 40-APP | EDGARLink Template 3 | XFDL Technical |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | to Investment Company Act Rule 0-2 other than those reviewed by Office of Insurance Products<br>(not for use unless requirement adopted) | | | Specification |
| | Amendment to an application under the Investment Company Act submitted pursuant to Investment Company Act Rule 0-2 other than those reviewed by Office of Insurance Products<br>(not for use unless requirement adopted) | 40-APP/A | EDGARLink Template 3 | XFDL Technical Specification |
| APPLICATION FOR DEREGISTRATION OF INVESTMENT COMPANIES | | | | |
| Form N-8F | Application for deregistration made on Form N-8F | N-8F | EDGARLink Template 2 | |
| | Amendment | N-8F/A | EDGARLink Template 2 | |
| Rule 0-2 | Initial application for deregistration pursuant to Investment Company Act Rule 0-2 | 40-8F-2 | EDGARLink Template 2 | XFDL Technical Specification |
| | Amendment | 40-8F-2/A | EDGARLink Template 2 | |

**Table 3-6: Development Bank Submission Types Accepted by EDGAR**

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| QRTLYRPT | Periodic Development Bank filing, submitted quarterly<br><br>Amendment | QRTLYRPT<br><br>QRTLYRPT/ A | EDGARLink Template 2<br><br>EDGARLink Template 2 | XFDL Technical Specification |
| ANNLRPT | Periodic Development Bank filing, submitted annually<br><br>Amendment | ANNLRPT<br><br>ANNLRPT/A | EDGARLink Template 2<br><br>EDGARLink Template 2 | XFDL Technical Specification |
| DSTRBRPT | Distribution of primary obligations Development Bank report<br><br>Amendment | DSTRBRPT<br><br>DSTRBRPT/A | EDGARLink Template 2<br><br>EDGARLink Template 2 | XFDL Technical Specification |
| Notes: (1) These submission types are to be filed ONLY by the Development Banks. BW-2 and BW-3 submission types have been rescinded; please use QRTLYRPT, ANNLRPT, and DSTRBRPT Form Types. | | | | |

**Table 3-7: Correspondence Submission Types**

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Correspondence | A correspondence can be sent as a document with another submission type or can be sent as a separate submission. Correspondence is not publicly disseminated immediately. The SEC staff may release all or portions of these documents electronically if they relate to the staff's review process. See SEC Press Release 2004-89, "SEC Staff to Publicly Release Comment Letters and Responses." | CORRESP | EDGARLink Template 4 | XFDL Technical Specification |

# 4. FILING FEE INFORMATION

You must pay filing fees when you submit most registration statements under the Securities Act of 1933 and transactional filings such as merger proxy statements under the Securities Exchange Act of 1934. You do not pay an initial registration fee for mutual fund and unit investment trust registration statements, but you pay fees each year when you file your Form 24F-2.

If your filing is fee bearing and adequate funds are not available in your account, the filing will eventually be suspended. Fees are charged for fee bearing filings regardless of the type of tool used to construct your filing.

U.S. Department of Treasury Financial Management Service (U.S.Treasury FMS) has designated a new financial agent, U.S. Bank in St. Louis, Missouri, to support the SEC's depository requirement. U.S. Bank will take over depository responsibilities from Mellon Bank on February 4, 2008. All wire and check payments must be sent to U. S. Bank starting February 4, 2008. No payments should be sent to Mellon Bank on or after this date.

**Note**: When you transmit a **test** submission, EDGAR will check your U.S Bank fee deposit and inform you if you are lacking your fees.

You must follow the procedures outlined below to send fees electronically to U.S. Bank in St. Louis, Missouri.

## 4.1 Where to Pay Filing Fees

Paper Filers: All filing fees MUST be sent to U.S. Bank in St. Louis, Missouri. You may make the payment to U.S. Bank by wire transfer or check by mail. U.S. Bank does not support hand delivery. **We cannot accept personal checks for payment of fees**.

U.S. Bank is the U.S. Treasury FMS designated depository of SEC filing fees. The hours of operation at U.S. Bank are 8:30 a.m. to 6:00 p.m. Eastern time for wire transfers. Please allow sufficient time to complete your fee transactions prior to submitting filings that require fees. We will **not** accept your filing if we have not received sufficient funds when you file. We will, however, accept a rule 462(b) filing submitted between 5:30 p.m. and 10:00 p.m. Eastern time if the fee is received no later than the close of business on the next business day.

## 4.2 How to Send Filing Fees to U.S. Bank

Specific instructions on the various methods of making fee payments to U.S. Bank are as follows:

**Wire Transfer:** Any bank or wire transfer service may initiate wire transfers of filing fee payments through the FEDWIRE system to U.S. Bank. You do not need to establish an account at U.S. Bank in order to remit filing fee payments.

You must include the SEC's account number at U.S. Bank (152307768324); and the payor's SEC-assigned CIK (Central Index Key) number (also known as the SEC-assigned registrant or payor account number) in the wire transfer. To ensure proper credit and prompt filing acceptance you also must follow the FEDWIRE Instructions precisely and provide the required information in the proper format. You may obtain a copy of the FEDWIRE Instructions at the following Internet address: (*http://www.sec.gov/info/edgar/fedwire.htm*)

**Mail and Hand Delivery:** For mail or hand delivery of fee payments, you should:

- Make checks and money orders payable to the Securities and Exchange Commission, omitting the name or title of any official of the Commission; and
- Include on the front of the check or money order the SEC's account number (152307768324) and CIK number of the account to which the fee is to be applied.
- Remit fee payments by mail to the Securities and Exchange Commission, PO Box 979081 St. Louis, MO 63197-9000.
- Hand delivered fee payments are not supported by U.S. Bank. All fee check payments must be submitted via mail to the Securities and Exchange Commission, PO Box 979081, St. Louis, MO 63197-9000. The Commission's lockbox number with U.S. Bank is 979081.

## 4.3 Filings that Require Filing Fees

### 4.3.1 1933 Act Filings by Corporations

You must pay a filing fee with the following 1933 Act filings:

| | | | |
|---|---|---|---|
| F-1 | F-10 | F-10EF | F-3 |
| F-3D | F-4 | F-4EF | F-6 |
| F-6EF | F-7 | F-8 | F-80 |
| F-9 | F-9EF | S-1 | S-11 |
| S-20 | S-3 | S-3D | S-4 |
| S-4EF | S-8 | S-B | ~~SB-1~~ |
| ~~SB-2~~ | | | |

You also must pay a fee with all rule 462(b) filings - submission types with a "MEF" suffix. You will be required to pay a filing fee on pre-effective amendments to registration statements (e.g., S-1/A) if additional securities are being registered in the amendment. Since you cannot register additional securities by post-effective amendment in registration statements that are not automatic shelf registration statements, no fee is required for these filings (e.g., S-3POS).
A fee will be required for the following 1933 Act filings if a well-known seasoned issuer is filing or has filed an automatic shelf registration statement and chooses to pay filing fees in advance of a takedown or on a pay-as-you-go basis:

F-3ASR S-3ASR POSASR

A fee will be required for the following 1933 Act filings if a well-known seasoned issuer has filed an automatic shelf registration statement and has indicated that there is a "Fee Table in Prospectus":

| | | | |
|---|---|---|---|
| 424B1 | 424B2 | 424B3 | 424B4 |
| 424B5 | 424B7 | 424B8 | |

### 4.3.2 1934 Act Filings

You must pay a filing fee with the following 1934 Act filings:

SC TO-T SC TO-I SC 13E-3 SC13E4F SC14D1F

A fee is sometimes required for the following 1934 Act filings:

PREM14A PREM14C PRER14A PRER14C SC 13E1

### 4.3.3 1933 and 1940 Act Filings by Investment Companies

You must pay a filing fee with the following EDGAR submissions made by investment companies:

24F-2NT N-2 N-5 N-14 8C N-14MEF

## 4.4 How to Calculate a Filing Fee

### 4.4.1 1933 Act Filings

The Commission sets filing fees under Section 6(b) of the Securities Act of 1933 for registration statements, including fees paid by investment companies with their Form 24F-2 submissions (24F-2NT), in accordance with the Investment and Capital Markets Fee Relief Act signed on January 16, 2002. (Filing fees for any fiscal year will be set no later than April 30 of the prior fiscal year.) Effective October 1, or five days after the date on which the Commission receives its fiscal year regular appropriation, whichever date comes later, the fee rate will change.

For a 1933 Act filing other than a 24F-2NT or an automatic shelf registration statement, the aggregate total dollar amount of securities registered will appear in the pricing table on the cover page of the registration statement. Examples appear below for fee calculation for a registration statement and for an amendment filing.

#### 4.4.1.1 1933 Act Filings Example 1

Company A files a registration statement on August 30, 2003, covering a proposed public offering of one million shares of common stock. The registration statement also covers an offering of notes totaling $500 million. Company A's common stock is trading on Nasdaq at $16 1/2 per share. The 1933 Act fee for the registration statement would be $41,784.85 based on a fiscal year 2003 fee rate of $80.90 per million dollars. The calculation is presented below.

| | | |
|---|---|---|
| template amount for common stock | = | 16500000 (1 million shares times the $16.5 market price) |
| template amount for debt | = | 500000000 (total debt dollar amount registered) |
| total dollar amount registered | = | 516500000 |

| | | |
|---|---|---|
| total fee calculation | = | 516,500,000 times .0000809 = $41,784.85 |

#### 4.4.1.2 1933 Act Filings Example 2

On January 17, 2004, Company A decides to amend its registration to add an additional 250,000 shares of common stock to the proposed offering. Company A's common stock is now trading on Nasdaq at $15 per share. The additional 1933 Act fee required with the registration statement amendment would be $475.13. The calculation is presented below.

| | | |
|---|---|---|
| template amount for common stock | = | 3750000 (250,000 shares times the $15 market price) |
| fee calculation | = | 3,750,000 times .0001267 = $475.13 |

### 4.4.2 1934 Act Filings

The basis for calculating the filing fee for transactional filings under sections 13(e) and 14(g) of the Securities Exchange Act of 1934 is set forth in Rule 0.11 under the Act. In general, the fee is determined by multiplying the value of the transaction times the current fee rate. The value of the transaction is equal to one of the following:

- For going private transactions, the value of the securities to be acquired by the acquiring company
- For proxy statements relating to a merger, acquisition or consolidation, the proposed cash payment and value of securities and other property to be transferred **to** the acquiring company
- For proxy statements relating to a proposed sale of assets, the aggregate of cash and the value of securities and other property to be received by the registrant
- For tender offers, the value of securities or other property offered by the bidder

#### 4.4.2.1 1934 Act Filings Example

On January 8, 2003 Company A makes a $1 billion cash tender offer for the securities of Company B. The fee required with the SC TO-T filing by Company A is $92,000. The fee was calculated by multiplying the $1,000,000,000 bid amount times the fee charge of 0.000092.

### 4.4.3 1939 Act Filings

The "Investor and Capital Markets Fee Relief Act" eliminated the Form T-3 $100 filing fee requirement under the 1939 Act.

## 4.5 Offsetting Fees

SEC regulations provide that only one fee is required for each transaction. In some instances, more than one SEC filing may be made with respect to a single transaction. EDGAR permits the issuer to offset the amount of fees due on a current filing with fees paid on a previous filing relating to the same transaction. An example of where a fee offset may be used appears below.

### 4.5.1 Offsetting Fees Example

Company A will issue 2 million shares of its common stock to acquire all the outstanding 3 million shares of Company B. Only Company B shareholders will vote on the acquisition. Company A shares trade on the New York Stock Exchange at $23 per share and Company B shares trade on Nasdaq at $7 1/2 per share. When Company B files its preliminary proxy material (PREM14A) describing the proposed acquisition by Company A, Company B will need to pay a filing fee of $2,070.

To calculate the fee, first you need to determine the value of the securities to be received by the acquiring company, in this case, Company A. The value ($22,500,000) was calculated by multiplying the outstanding shares of **Company B** (3,000,000 shares) by the market price of Company B's stock ($7 1/2 per share). You then arrive at the amount of the required fee payment ($2,070) by multiplying the computed securities value amount by the fee rate of $92 per million dollars (0.000092).

When Company A subsequently files its Form S-4 registration statement to register the securities it intends to issue in the acquisition of Company B, it will be required to pay a fee also totaling $2,070. The amount is the same because the basis for calculating the fee is the same under the 1933 and 1934 Acts. To ensure that only one fee is paid per transaction, when Company A files the registration statement, it must include Offset Payment tags in the header of their document. For the "AMOUNT" tag value, the company should indicate the dollar amount of the fees already paid in the prior filing ($2,070). Also needed are the CIK of the filer/registrant (Company B) who previously paid the offset amount, the Form type (PREM14A) where the offsetting amount was paid, and the file number of the PREM14A filing.

Rule 457(p) of Regulation C also permits you to offset a fee paid with respect to securities that remain unsold after the completion, termination, or withdrawal of an offering. The total aggregate dollar amount of the filing fee associated with the unsold securities may be offset against the total filing fee due for a subsequent registration statement or registration statements filed within five years of the initial filing date of the earlier registration statement. If the amount of the offset is more than the total fee due on the new registration statement, the remaining amount may be offset against future registration statements filed within five years of the new registration statement. The procedures for using the offset are the same as those discussed above.

For a 24F-2NT, the fee is computed as a percentage of net sales. An example of a fee calculation for a 24F-2NT appears below.

### 4.5.2 Example of Fee Calculation for 24F-2NT

For a 24F-2NT, the fee is computed as a percentage of net sales. An example of a fee calculation for a 24F-2NT appears below.

Fund F files a 24F-2NT on February 27, 2004, for the fiscal year ended November 30, 2004. Fund F fills out the items of Form 24F-2. The aggregate sale price of securities sold during the prior fiscal year pursuant to section 24(f) of the Investment Company Act of 1940 was $1,000,000. The total available redemption credits were $600,000. The net sales were $400,000. The 1933 Act fee payable with the 24F-2NT filing would be $50.68, based on the SEC's fiscal year 2004 fee rate of $126.70 per million dollars. The fee calculation is presented here:

Header amount for Sale-Proceeds = $1,000,000

| | |
|---|---|
| Header amount for Redeemed Value | = $600,000 |
| Fee calculation based on net sales | = $400,000 times .00012670 = $50.68 |

If the fee is calculated separately for each series of a series fund or each class of a multi-class fund, you need to check the Itemize check-box on the EDGAR template and enter the series (or class [contract]) identifiers, Sales Proceeds, and Redeemed Value for each identifier. The fee for each identifier will be automatically calculated.

## 4.6 Common Problems

| | |
|---|---|
| Fee not available | Filers are responsible for depositing funds in advance of their filing when the filing requires a fee. Sometimes the correct fee for the filing is not available. This may be due to a calculation error on the filer's part or an issue with the funds not being deposited. |

# 5. CONSTRUCTING ATTACHED DOCUMENTS AND DOCUMENT TYPES

## 5.1 Introduction

This chapter includes the specifics of preparing a document for filing an electronic submission.

Your successful creation of electronic submissions requires that both the sending and receiving computers must "speak" the same language. For EDGAR to read what it receives, you must prepare your documents in American Standard Code for Information Interchange (ASCII) or HTML, version 3.2. You may also use PDF and XBRL for documents that are unofficial. In this section, you will find a discussion of ASCII and a listing of the characters recognized by EDGAR. You can prepare your documents using a word processing application that supports ASCII, HTML editor, or Adobe Acrobat on your PC. Create each document in separate files.

**Note:** We do not include XML in the document formats under discussion in this chapter since the tools we provide you help create these documents. You do not have to be concerned about this document format if you use the tools provided.

**Note:** You must keep a manually signed signature page (or equivalent document) for five years.

### 5.1.1 File Naming Standards

All document file names must be lower case and no longer than 32 characters in length. The names must start with a letter (a-z) and may contain numbers (0-9) with no spaces. File names may contain one period (.), one hyphen (-), and one underscore (_) character and must end with ***.htm, *.txt, *.pdf, *.fil, *.jpg, *.gif, *.xsd**, or ***.xml** extensions. EDGARLink will not allow you to add an improperly named file. We recommend that you give the new file a distinctive name:

- **r10q-630.txt** (the file saved in ASCII)
- **r10q-630.htm** (the same file saved in HTML format)
- **r10q-630.pdf** (the same file converted to PDF format)

For Types 1 and 2 modules and segments, the filenames <u>and</u> module or segment names must be <u>unique</u> for each of these submission parts. Details on naming standards for modules and segments are available in Section 5.3 Preparing or Referencing Module and Segment Documents.

### 5.1.2 Statutory Signatures

In many cases, the securities laws require filed documents to be signed. You must type your signature for an electronic filing to meet this requirement. See Rule 302 of Regulation S-T. Rule 302 of Regulation S-T requires you to retain a manually signed signature page or other document that authenticates, acknowledges, or otherwise adopts the signature that appears in typed form within an electronic filing. You must retain this signature page for five years.

An example of a signature as it would appear in an electronic filing is:

HERBERT JONES
HERBERT JONES

**OR**

HERBERT JONES
HERBERT JONES
CHIEF FINANCIAL OFFICER

**OR (For Investment Management Filers)**

HERBERT JONES

If you are submitting signatures for powers of attorney, consents of experts, or any other required signature, you must submit them in the typed form specified above.

## 5.2 Document Formats

### 5.2.1 ASCII Documents

This section discusses the character types allowed and not allowed inside your ASCII submission documents. It also covers the use of a limited set of tags within these documents.

#### 5.2.1.1 Valid ASCII Characters

EDGAR recognizes a subset of standard ASCII characters. You should use only the list of characters listed in Table 5-1: Characters Allowable Within a Filing, in your filing. If you use characters or commands outside of this set in your EDGAR submission, EDGAR may suspend the filing.

**Table 5-1: Characters Allowable Within a Filing**

| Character | Description |
|---|---|
| 0-9 | numeric characters |
| A-Z | upper case alphabet |
| a-z | lower case alphabet |
| ` | grave accent |
| ~ | tilde |
| ! | exclamation point |
| @ | At sign |
| # | number (pound) sign |
| $ | dollar sign |
| % | percent sign |
| & | Ampersand |
| * | asterisk (star) |
| ( | left parenthesis |
| ) | right parenthesis |

| Character | Description |
|---|---|
| . | period |
| - | hyphen |
| + | plus sign |
| [space bar] | space bar key |
| { | left brace |
| } | right brace |
| [ | left bracket |
| ] | right bracket |
| \| | vertical line |
| \ | back slash (reverse virgule) |
| : | colon |
| ; | semi-colon |
| “ | quotation mark<br>**Note:** Not a valid character in a header tag value. It is valid within the text of a document. |
| ‘ | single quote/apostrophe |
| < | less-than (left angle bracket) |
| > | greater-than (right angle bracket) |
| , | comma |
| _ | underline (may be used on a separate line or between characters, but not to underline a character) |
| ? | question mark |
| / | slash (virgule) |
| = | equal sign |

EDGAR also recognizes the following control characters:

- Horizontal tab (will not cause the filing to be suspended; however, EDGAR will not display the effect in the filing)
- Line feed
- Carriage return
- Form feed (page break)

#### 5.2.1.2 Common Symbols that EDGAR Does Not Recognize

There are a few common symbols frequently available in word processing software that EDGAR does not recognize. The most common of these symbols are listed in Table 5-2: Unrecognized Symbols in EDGAR. When including these symbols, please spell out the name.

The following unrecognizable symbols also apply to HTML 3.2 formatted submissions; however, within HTML you can represent these symbol characters using a W3C-approved "extended reference set" of characters. See Section 5.2.2, HTML, for more detailed information.

**Table 5-2: Unrecognized Symbols in EDGAR**

| Character | Description |
|---|---|
| ¢ | cent |
| £ | pound sterling |
| ¥ | yen |
| • | bullet |
| † | dagger |
| ‡ | double dagger trademark |
| ¶ | paragraph |
| § | section |
| © | copyright |
| ® | registered |
| ™ | trademark |

When EDGAR encounters characters that it does not recognize, it inserts a circumflex (^) and usually suspends the submission. In some cases, EDGAR can accept the filing with a limited number of unrecognized characters.

#### 5.2.1.2.1 How the Requirement for ASCII Affects Word Processing

You can use many popular word processing and spreadsheet applications to save a document as an ASCII text file. The process for saving to ASCII varies from one software package to another, and it may be called "MS-DOS text with line breaks," "save as text only file," "MS-DOS text with layout," or "save as ASCII DOS text."

Word processing software includes various control codes that are used to indicate document style and format (e.g., bold face, underlining, italics, special characters or symbols, automatic pagination, headers/footers, and print fonts). Because these codes are not part of the standard ASCII character set, and EDGAR does not recognize them, you must remove them from all files that you submit to EDGAR. If you save a document prepared with word processing software as an ASCII text file, most word processing control codes will be removed.

You should remember the following about ASCII conversions:

- Advanced word processing features such as footnoting often do not properly convert to ASCII. There are some exceptions when special procedures are used; consult your word processing manual. You may have to manually construct footnotes and other document elements the way you would if you were using a typewriter.
- You should turn Auto-hyphenation off when preparing EDGAR documents.

- We encourage you to verify that your word processing software package creates accurate ASCII output by using the EDGARLink error check option, or by submitting a test filing.
- You may have problems if you convert tabular or columnar material to ASCII. If you use tabs with proportional type fonts, the columns may not be in the same position when you convert to ASCII. Even when you use non-proportional fonts in the word processing, the number of spaces inserted in ASCII to replace tabs may not be consistent with the original text. We encourage you to check the ASCII version of your tabular material before transmitting to us and put in manual spaces (using your space key) as placeholders instead of tabs or columns.
- EDGAR views smart quotes, en dash, and em dash characters as invalid ASCII characters. Certain word processing software will convert apostrophes (‘) and quotation marks (“) to smart quote and will replace hyphens (-) with en and em dashes. Consult your word processing software manual for instructions on how to turn these features off before typing your documents.
- Your text cannot have more then 80 characters on a line. To help your text stay within the designated area, type your information using the Courier or Courier New, font size 12. Make the margins at least 1 inch on the right and left.
- Formatting tables can be very difficult. Since they must not exceed 132 characters on a line, it helps if you change the paper orientation to landscape and make the margins very small (.25).

#### 5.2.1.3 Using Tags in Attached Documents

Some tags are used within documents. ASCII/SGML tags identify data that follow formatting instructions, or signal EDGAR regarding a particular aspect of the filing. For EDGARLink filings, you continue to include document specific tags, such as the <TABLE> tags, as well as tags referencing Type 1 modules and segments.

##### 5.2.1.3.1 Tag Construction

In EDGARLink, you have to construct all tags within a submission document manually. Construct tags within your submission documents by typing key words inside of right and left angle brackets ("less than" and "greater than" symbols). You may type tags using either upper- or lower-case letters within the angle brackets (i.e., <module> or <MODULE>).

**Caution:** You cannot use blank spaces within the left and right angle brackets in tags. Hyphens must separate multiple words within a tag.

##### 5.2.1.3.2 How Tags are Used

Many ASCII/SGML document tags are followed immediately by information (a value) typed outside of the left and right angle brackets (e.g.,  segment name). Other tags stand alone (e.g., <P>). Some tags indicate start and stop conditions within a document (e.g., the beginning of a table <TABLE>, and the ending of a table </TABLE>). When certain tags must appear together as a group, they are referred to as “nested” tags. Table 5-3: Internal Text Tags (For Other Than Wide Tables) and Table 5-4: Wide Table Tags (Over 80 Characters Wide) show these nested tags that are marked by their lead tag first. The lead tags are numbered with a single

number (e.g., 1, 5, 10, 25, etc.) and their nested tags are numbered the same as their lead tag, plus a numerical designation (e.g., 5.1, 5.2, etc.).

#### 5.2.1.3.3 Tags Used Within a Document

We identify tags you should use within the body of documents in the following two lists. For your convenience, each tag is numbered consecutively.

There are two types of tags included in this section:

- Internal text tags (for other than wide tables)
- Table 5-3: Internal Text Tags (For Other Than Wide Tables)

**Note:** Most of these tags can be used within HTML documents; exceptions are noted.

- Wide table tags (over 80 characters wide), Table 5-4: Wide Table Tags (Over 80 Characters Wide)

**Note:** These tags cannot be used within HTML documents.

**Notes:** (1) For information on formatting tables wider than 80 characters, see Table 5-4.

(2) For information on using the module capability of EDGAR, see Section 5.3, Preparing or Referencing Module and Segment Documents.

(3) For information on using the segment capability of EDGAR, see Section 5.3.2.1, How EDGAR Handles Segments.

**Table 5-3: Internal Text Tags (For Other Than Wide Tables)**

| Tag # | Tag | Example Of Value To Be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 1. | <MODULE> | No value required. | Marks the beginning of information identifying a Type 1 module, previously submitted, that you wish to be part of your current submission. |
| 1.1 | <NAME> | FINANCES_98 | Name of the module to be included. Must follow the <MODULE> tag (Field up to 15 characters). |
| 1.2 | <CIK> | 1234567890 | CIK of the filer who previously submitted the module. Must be nested with the tag <MODULE> (Field up to 10 characters) |
| 1.3 | <CCC> | x21234@1 | CCC of the filer who previously submitted the module. Must be nested with the tag <MODULE> (Field 8 characters). |

| | | | |
|---|---|---|---|
| 1.4 | </MODULE> | No value required. | A required tag marking the end of module identification information.<br>**Note:** When the applicable CIK and CCC are those of the primary registrant, then the module may be inserted using only the begin module tag, the name value, and the end module tag (e.g., <MODULE> FINANCES_94 </MODULE>). |
| 2 | <F1><br>.<br><F99> | No value required. | Creates a searchable marker for notes about text. May be used in pairs (e.g., <F1> in the text and a corresponding <F1> at the applicable foot or end note; any number from 1 through 99 is acceptable).<br>**Note:** This tag cannot be used within an HTML document. |
| 3 | <R> | No value required. | Indicates the beginning of redlined (revised) information. |
| 4 | </R> | No value required. | Indicates end of redlined information. <R> and </R> are used to "surround" revised information. To indicate deleted information, use <R> </R> together.<br>**Note:** When you are required to redline information, you should insert the tag <R> before and </R> following a paragraph which contains changes. HTML documents may be marked to show changed materials within paragraphs. You need not redline changes to financial statements and notes. |
| 5 | <PAGE> | No value required. | Indicates where a new page should begin in a document, if you wish to force a specific page break. |
| 6 | <SEGMENTS> | OPINION1<br>ACCOUNT-TX | Used in a master segment to reference subordinate Type 1 segments. You may use it within the text of a document to place additional text submitted as a segment, or between documents to place a subordinate segment submitted as a complete document (Field for each segment name up to 15 characters - names must be separated with white space or tagged separately; no white space used within the name). |
| 7 | </SEGMENTS> | | Marks the end of a segment reference. |

**Note:** Type 2 modules and segments do not require internal document tags. These documents are referenced on the Module/Segment page of the submission templates. EDGAR then includes the documents with your submission while it is being processed.

**Table 5-4: Wide Table Tags (Over 80 Characters Wide)**

**Note:** The following information is not applicable to HTML documents.

| Tag # | Tag | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 1 | <TABLE> | No value required. | Marks the beginning of information wider than 80 characters per line but not wider than 132 characters per line. Two <S> or two <C> tags, or one of each, are required with each use of the <TABLE> tag or EDGAR will suspend the submission. |
| 1.1 | <CAPTION> | No value required. | Marks the start of text that will serve as headings for columns. |
| 1.2 | <S> | No value required. | Marks the start of a stub (the left angle bracket is aligned with start of the stub). |
| 1.3 | <C> | No value required. | Marks the start of a column of data (the left angle bracket is aligned with the farthest left character of the column of data). Multiple columns require multiple tags. |
| 1.4 | <FN> | No value required. | Denotes (and separates) the numerical data in a table from its footnotes. |
| 1.5 | </TABLE> | No value required. | Marks the end of a table, and return to lines no wider than 80 characters. |

**Caution:** If lines of text exceed 80 characters in width in ASCII documents, you must use the <TABLE>, <S>, <C>, and </TABLE> tags. We encourage you to also use the tags in tables less than 80 characters wide. The <S> and <C> tags must appear on a separate line between the column headings and the data. If you use the <FN> tag, it must appear on a separate line between the last line of data and the footnote or table description.

For more information on using tags for tables; see Section 5.2.1.4.1, Table Tags.

### 5.2.1.4 Guidelines for Presentation of Tables

Our specifications for formatting electronic filings require that lines of text in ASCII/SGML documents not exceed 80 characters. The only exception to this limitation is information submitted in a table or column format, which must comply with the following guidelines:

- You must include information wider than 80 characters between the tags <TABLE> (begin table tag) and </TABLE> (end table tag).
- You can use no more than 132 characters per line (row).
- You may introduce column headers by a line having the optional tag <CAPTION> appearing on the otherwise blank line (row) preceding column headings. See the examples in the next section.

- The row preceding columnar information must consist of tags designating where columns of information will begin (where tabs are set in word processing programs or where columns begin in a spreadsheet program):

◊ Use the <S> tag to designate the leading (left) edge of the "stub" (sometimes referred to as the legend or key), or columns of non-numeric information (see examples in the next section);

◊ Use the <C> tag to designate the leading (left) edge of each column of information (at least one column to the left of the < (left angle bracket) of the tag <C> must be blank in all rows of the table up to the next presentation tag, e.g., <CAPTION>, <FN>, or </TABLE>);

◊ You must use at least two <S> or <C> tags, or one of each, with each use of the <TABLE> tag or EDGAR will suspend the submission

- The row preceding any explanatory or footnote material should include the tag <FN> (see Example I in the next section).

Refer to the following examples for guidance on using table tags in a variety of table styles.

#### 5.2.1.4.1 Table Tags

The following list contains the tags that apply for inserting a table in your EDGAR filing, module, or segment document:

List of tags used in the following example:

| | |
|---|---|
| <TABLE> | Tag is placed before the wide text of the table. |
| <CAPTION> | Tag is placed following the wide text and preceding first line of columnar captions. |
| <S> | Tag is placed at leading edge (left margin) of stub information. |
| <C> | Tag placed at leading edge (left margin) of each column. The column at the immediate left of the < must be free of any characters between the < and the preceding column on all rows. |
| <FN> | Tag preceding the footnote tag <F#>. |
| <F1>, <F2>, etc. | Tag preceding the footnote information. |
| </FN> | Tag following the last line of footnote information. |
| </TABLE> | Tag following the last line of wide information, including footnotes where they apply. |

If you downloaded this manual from the SEC's Public Website, print the following examples at 132 characters per line, or print using condensed type. These examples, and the tags within them, do not apply to HTML documents. See Section 5.2.2, HTML, for examples and information regarding HTML documents and tags.

**Example I --Table Appearing within Textual Discussion (wide text included as part of textual presentation):**

```
<TABLE>
Selected Financial Data
<CAPTION>
                                                        Six Months Ended
                        Fiscal Year Ended June 30,      December 31,
                        ---------------------------------- -----------------
                        1998   1999       1995   1996  1997   1996   1997
                          (in thousands, except per share data)
<S>                     <C>    <C>        <C>    <C>   <C>    <C>    <C>
Financial Condition:
Total Assets            1,754  1,124<F1>  766    756   5,029  1,165  5,431
Long-Term Debt          200    200        268    207   303    125    174

Results of Operations:
Net Sales               0      0          0       0    1,347   0      898
Income (Loss) from      1,053) (935)     (892)   (613) (339)  (367)  (244)
  Continuing Operations
Income (Loss) Per       (.03)  (.03)     (.02)   (.01)  .00    .00    .00
  Share from
  Continuing Operations
Cash Dividends          0       0         0       0       0    0       0
  Per Share
<FN>
<F1>
This footnote refers to a particular item that has been tagged in the table.
It must, however, follow the footnote tag as shown.
</FN>
</TABLE>
```

**Example II -- Table With Tabular Data-Series Market and Trading Information**

```
<TABLE>
xyy's common stock and series A and B preferred stock are quoted on the Nasdaq/
The following tables show for the periods indicated the high and low closing sa
prices for such securities.
<CAPTION>
                        Common Stock
              19xx                    19xx                    19xx
Quarter       High        Low         High        Low         High        Low
              _____       _____       _____       _____       _____       _____
<S>          <C>         <C>         <C>         <C>         <C>         <C>
First        22 1/2       6 3/4      22 1/4      23 1/2      26 1/8      23 5/8
Second       12 5/8       6 1/2      25 5/8      24 1/2      25 5/8      24 1/2
Third        11           2          25 1/4      24 1/8      25 5/8      24 5/8
Fourth       25          21 1/4      25 1/2      25 1/2      23 1/2
<CAPTION>
                        Series A Preferred Stock
              19xx                    19xx                    19xx
Quarter       High        Low         High        Low         High        Low
              _____       _____       _____       _____       _____       _____
<S>          <C>         <C>         <C>         <C>         <C>         <C>
First        33 1/2      17 3/4      7 1/4       33 1/2      26 1/8      23 5/8
Second       32 5/8      15 1/2      34 5/8      32 1/2      25 5/8      24 1/2
Third        22          12          31 1/4      34 1/2      25 1/2      23 1/2
Fourth       29          25          31 1/4      34 1/2      25 1/2      23 1/2
<CAPTION>
                        Series B Preferred Stock
              19xx                    19xx                    19xx
Quarter       High        Low         High        Low         High        Low
              _____       _____       _____       _____       _____       _____
<S>          <C>         <C>         <C>         <C>         <C>         <C>
First        53 1/2      34 3/4      57 1/2      53 1/2      46 1/8      43 5/8
Second       52 5/8      35 1/2      54 5/8      52 1/2      45 5/8      44 1/2
Third        42          32          50 1/4      51 1/8      45 5/8      44 5/8
Fourth       49          45          51 1/4      54 1/2      45 1/2      43 1/2
</TABLE>
```

**Note:** The <CAPTION>, <S>, and <C> tags are repeated to indicate insertion of new captions.

### 5.2.2 HTML

#### 5.2.2.1 Overview

The following instructions tell how you can prepare EDGAR-acceptable electronic submissions documents formatted in Hyper-Text Markup Language (HTML) versions 3.2 or 4.0. For additional help with the preparation of electronic submissions, contact Filer Support at (202) 551-8900.

HTML is a markup language you can use to create documents that are portable from one platform to another. It is a powerful data representation method that enhances the way you can represent public information, and the way our analysts and other end-users digest information throughout EDGAR.

The “tagging” language of HTML 3.2 and 4.0 was adopted and maintained by the World Wide Web Consortium (W3C). Even though HTML 4.0 is accepted worldwide, HTML 3.2 is the only “standardized” version of HTML. In general, HTML documents are SGML documents with generic semantics that are appropriate for representing platform-independent information from a

wide range of applications. Please see the following W3C web page for a complete tag and attribute specification and document type definition (DTD) for HTML 3.2:

(http://www.w3.org/TR/REC-html32)

For EDGAR, we have expanded the options that can be used with HTML, including HTML documents with locally referenced JPEG and GIF graphics via the <IMG SRC=> tag. HTML documents may also contain <A HREF=> references to other local HTML and ASCII/SGML documents within the submission. In addition, <A HREF=> tags may reference previously filed submissions on the "(*http://www.sec.gov/Archives/edgar/data/*)..." repository from within HTML documents attached to the submission.

HTML 3.2/4.0 document format is another official option you may use to create your documents. HTML documents, like their ASCII/SGML text and unofficial PDF counterparts, are attached to submissions and submitted as part of a submission via the Internet, or direct transmission (PPP or Leased Line).

You can use HTML editors (e.g., MS FrontPage, etc.) and/or versions of word processors (e.g., MS Word 97, Word Perfect 7.0, MS Excel 97, etc.) that support a "Save as HTML" option. Please note that these tools may not save your document in SEC-acceptable HTML 3.2/4.0 format. EDGAR accepts only documents that you have formatted using a subset of the HTML 3.2 semantics (tags) and some HTML 4.0 attributes, as recommended and standardized by the W3C. Due to the SEC's limited support of HTML, EDGAR enforces the following restrictions relative to all HTML documents that are included in an EDGAR submission:

- No Active Content (i.e., <APPLET>, <OBJECT>, <SCRIPT>, etc.)
- No External References, except for <A HREF=> links to previously filed submissions on the SEC's Public Website. (i.e., <A HREF="http://www.sec.gov/Archives/edgar/data/***")

  **Note:** If your HTML document contains any active content, or unsupported external references, your entire submission will be suspended.

- Local references to other files within the submission via the <A HREF=".....">> tagging construct are allowed. All links within the submission must be resolved locally for EDGAR to accept your submission.

  **Exception:** Links to private documents, i.e., cover or correspondence, are not allowed.

- No reference to Type 1 modules or segments
- No nested <TABLE> tags
- JPEG and GIF graphic files, and no other formats, may be attached to submissions and referenced from within HTML documents via the <IMG SRC="..."> tag. All graphic links within the submission must be resolved locally for EDGAR to accept your submission.
- N-SAR and 13F documents are not accepted in HTML format

- HTML documents are identified by the ***.htm** filename extension, which will follow any pre-<HTML> comment tags (i.e., <!DOCTYPE >). The <HTML> tag is considered an optional tag within ***.htm** documents.
- In order to properly link documents within a submission, all linked documents must be named exactly as they are linked.

  **Note:** You must provide a filename in the following format:

  [Maximum 32 characters (including suffix); use "a-z" characters (lower case, only), 0-9 (but **NOT** for the first character), no spaces or special characters, at most one '.', '-', or '_' char, and the extension must be ***.htm, *.txt, *.pdf, *.fil, *.gif, *.jpg**]

  **Warning:** Except for CORRESP submissions, graphic files associated with non-public HTML documents (i.e., cover) will be immediately disseminated even though the non-public document will not.

- You may also use the EDGARLink Error Check, but if an error is found you must use your HTML authoring tool to edit your documents.
- Always review your submission documents separately through a browser before you transmit it to EDGAR.

  **Note:** Ownership forms do not use EDGARLink, but this tool may be used to verify the format of any attached documents.

EDGAR will **NOT** accept any TEST or LIVE submissions that have attached HTML documents with unacceptable content, as described above. Each HTML document within an EDGAR submission must be "resolvable", that is all links (if any) must be to other HTML, Graphics, ASCII, or SGML within the same submission (with the single exception being <A HREF=> references to the "(http://www.sec.gov/Archives/edgar/data/).." website).

Graphics will be attached as documents (like PDF documents). All documents with acceptable content will be disseminated with a <FILENAME> tag and value (up to 32 characters) in order to identify the document properly for internal references (if any).

We recommend that you assemble your HTML and other documents in a single directory and test view them in a browser before you attach them to your submission. All HTML documents should be compatible with a Microsoft Internet Explorer (MSIE) 3.0+ or Netscape 3.0+ browser. As part of our receipt and acceptance process, we will be extracting all of your attached documents and graphics to a single directory and check all references for inconsistencies and errors. We estimate that submissions with HTML document and graphic content will increase the average submission size by about 70-150 percent, depending on your use of HTML 3.2/4.0 formatting techniques.

#### 5.2.2.2 Acceptable HTML Document Tags

Due to the EDGAR restrictions described previously, EDGAR will accept only a subset of the HTML 3.2/4.0 tagging standard. The following table lists the set of acceptable HTML document header tags available to you.

**Note:** All HTML attributes are supported for each HTML tag listed, unless otherwise specified.

| Document Tags | Definition |
|---|---|
| <HTML> | Identifies text as an HTML document |
| <!--> or <! DOCTYPE> | Comment -- does not appear in the browser, only in the HTML source code <!DOCTYPE> tag is used to identify which HTML standard is used by the HTML text.<br>**Note:** These tags may appear in-between the <TEXT> and <HTML> tags. |
| <BODY> | Signifies the body of the HTML document<br>**Note:** The BACKGROUND attribute is not supported for this tag. |
| <HEAD> | Signifies header information for an HTML document |
| <ISINDEX> | Signifies that the document is an index for a search engine |
| <META> | Extended information to be included in the document header<br>**Note:** The HTTP-EQUIV attribute is not supported for this tag. |
| <TITLE> | Title of document displayed at the top of the browser |

### 5.2.2.3 Acceptable HTML Tags Within a Document Body

Due to the EDGAR restrictions described previously, EDGAR will accept only a subset of the HTML 3.2/4.0 tagging standard. The following table lists the set of acceptable HTML document "body" tags (tags that change the appearance of the text when displayed by a browser) that are available to you.

**Note:** All HTML attributes are supported for each HTML tag listed, unless otherwise specified.

| Document Body Tags | Definition |
|---|---|
| &#... | Escape Sequences – Used to display characters normally reserved (such as "<") as plain text in the HTML document |
| <A> | Anchor/Hyperlink<br>**Note:** For the attribute HREF, the following references are supported:<br>• References to other PUBLIC HTML, ASCII/SGML or PDF documents within the submission (i.e., <A HREF="ex-99.htm">)<br>• References to submissions stored at http://www.sec.gov/.... locations (i.e., <A HREF="http://www.sec.gov/Archives/edgar/data/...">)<br>• Bookmark (internal) references will be supported<br>• (i.e., <A NAME="linkanchor"> and <A HREF=#linkanchor>)<br>All other uses of the HREF attribute are not supported and illegal, including non-local references, the use of the "TARGET" attribute, and the "mailto:" and "ftp:" designations. |
| <ADDRESS> | Address -- usually italicized |
| <B> | Bold |
| <BIG> | Big Text -- increases font size |
| <BLOCKQUOTE> | Block Quote -- usually indented |

| Document Body Tags | Definition |
|---|---|
| <BR> | Line Break |
| <CAPTION> | Caption -- can only be used with tables |
| <CENTER> | Centers elements between tags |
| <CITE> | Citation |
| <CODE> | Code |
| <DD> | Definition |
| <DFN> | Definition -- same as using <**I**> |
| <DIR> | Directory List |
| <DIV> | Division -- helps separate a document into parts |
| <DL> | Definition List -- used with <**DT**> and <**DD**> |
| <DT> | Definition Term |
| <EM> | Emphasized -- similar to using Bold |
| <FONT> | Allows alteration of font contained within tags |
| <H1> | Heading 1 -- largest heading size |
| <H2> | Heading 2 |
| <H3> | Heading 3 |
| <H4> | Heading 4 |
| <H5> | Heading 5 |
| <H6> | Heading 6 -- smallest heading size |
| <HR> | Horizontal Rule -- displays a thin line across the page for separation of text |
| <I> | Italics |
| <IMG SRC=> | Image reference<br>**Note:** Only local JPEG and GIF graphic files may be referenced (i.e., <IMG SRC="graph10q.gif"> or<IMG SRC="graph10q.jpg">)<br><br>The attributes DYNSRC, LOOP, LOOPDELAY, START, and CONTROLS are not supported for this tag. |
| <KBD> | Keyboard -- pre-formatted text |
| <LI> | List Item -- used by <**DIR**>, <**MENU**>, <**OL**>, and <**UL**> |
| <LISTING> | Listing -- same as using <**PRE**> |
| <MENU> | Menu List |
| <OL> | Ordered List -- includes numbers |
| <P> | Paragraph |
| <PLAINTEXT> | Plain Text |
| <PRE> | Pre-formatted Text |
| <SAMP> | Sample -- uses a fixed-width font and is same as using <**PRE**> |

| Document Body Tags | Definition |
|---|---|
| <SMALL> | Small Text -- decreases font size |
| <STRIKE> | Strikethrough |
| <STRONG> | Strong -- similar to using Bold |
| <SUB> | Subscript |
| <SUP> | Superscript |
| <TABLE> | Table<br>**Note:** EDGAR will not accept or disseminate HTML documents with nested <**TABLE**> tags. |
| <TD> | Table Data or Cell |
| <TH> | Table Header -- displayed in bold |
| <TR> | Table Row Note: The WIDTH attribute supports percentage (%) values as well as pixel values. |
| <TT> | Teletype -- uses a fixed-width font and is same as using <**PRE**> |
| <U> | Underlined |
| <UL> | Un-ordered List -- bullets only |
| <VAR> | Variable -- uses a fixed-width font and is same as using <PRE> |
| <XMP> | Example -- same as using <**PRE**> |

Please see APPENDIX A, MESSAGES REPORTED BY EDGAR, for a listing of various errors and warnings associated with the processing of HTML documents within EDGAR.

**Note:** The <**CAPTION**> and <**TABLE**> tags are currently used within ASCII/SGML EDGAR documents and also used in HTML documents but they are "visually" interpreted differently.

#### 5.2.2.4 HTML Tags that are NOT Supported by EDGAR

EDGAR will suspend and not disseminate submissions with the following HTML tags:

| | | |
|---|---|---|
| <ACRONYM> | <APPLET> | <AREA> |
| <BASE> | <BASEFONT> | <BDO> |
| <BUTTON> | <COL> | <COLGROUP> |
| <DEL> | <FIELDSET> | <FORM> |
| <FRAME> | <FRAMESET> | <IFRAME> |
| <INPUT> | <INS> | <LABEL> |
| <LEGEND> | <MAP> | <META HTTP_EQUIV…> |
| <NOFRAMES> | <NOSCRIPT> | <OBJECT> |
| <OPTION> | <PARAM> | <Q> |
| <S> | <SCRIPT> | <SELECT> |
| <SPAN> | <STYLE> | <TBODY> |
| <TEXTAREA> | <TFOOT> | <THEAD> |

*All other tags not represented in Section 5.2.2.3, Acceptable HTML Tags Within a Document Body.

### 5.2.2.5 Acceptable Attributes for EDGAR HTML Tags

Due to the EDGAR restrictions described previously, only a subset of the HTML 3.2/4.0 tag attributes are accepted by EDGAR. The following table lists the set of acceptable HTML tag attributes that you can use.

**Note:** Many of the following attributes are supported passively only since their primary function may be to support actions that are restricted by EDGAR. Refer to any HTML 3.2 reference book for actual values available for these attributes.

| Attribute | Description | Parent Tag(s) |
|---|---|---|
| align | Align text | <H1>-<H6>, <HR>, <P>, <CAPTION>, <DIV>, <TABLE>, <TD>, <TH>, <TR> |
| alink | Highlight color when hypertext links are used | <BODY> |
| bgcolor | Background color of the document body | <BODY>, <TABLE> |
| border | Thickness of the table border | <TABLE> |
| cellpadding | Sets the spacing between the border and the content of the table cells | <TABLE> |
| cellspacing | Sets the spacing between the cells in a table | <TABLE> |
| class | Space-separated list of classes | MANY |
| clear | Moves down past floating images on either margin | <BR> |
| color | Sets the color of the text | <FONT> |
| colspan | Causes the cell to span a number of columns | <TD>, <TH> |
| compact | Render lists in a more compact style | <DIR>, <DL>, <MENU>, <OL>, <UL> |
| content | Associated information | <META> |
| dir | Direction of text | MANY[2] |
| height | The height of a cell in pixels or percentage of screen height | <TD>, <TH> |
| href | Link to another document | <A> |
| id | Document-wide unique id | MANY |
| lang | Language specification | MANY |
| link | Color used to stroke the text for unvisited | <BODY> |

[2] Many HTML tags use this attribute.

| | | |
|---|---|---|
| | hypertext links. | |
| name | Meta-information name or link name | <META> or <A> |
| noshade | Display as a solid rule | <HR> |
| nowrap | Prevents word-wrapping within a cell | <TD>, <TH> |
| prompt | Specifies a prompt string for an input field | <ISINDEX> |
| rel | Forward link types | <LINK>, <A> |
| rev | Reverse link types | <LINK>, <A> |
| rowspan | Causes the cell to span a number of rows | <TD>, <TH> |
| size | Amount of space assigned for an input field | <HR>, <FONT> |
| src | Graphic reference | <IMG> |
| start | Starting sequence number | <OL> |
| style | Associated Style info | MANY |
| text | Color used to stroke the document's text | <BODY> |
| title | Advisory title string | <LINK> |
| type | Style of bullet | <LI>, <OL>, <UL> |
| valign | Sets the vertical alignment of the content within a cell | <TD>, <TH>, <TR> |
| vlink | Color used to stroke the text for visited hypertext links. | <BODY> |
| width | Width of a column in pixels or percentage of screen width | <HR>, <TABLE>, <TD>, <TH> |

#### 5.2.2.6 Extended Character Sets within HTML Documents

Within HTML documents, extended-ASCII characters (i.e., the British Pound Sterling symbol, £, and the Japanese Yen symbol, ¥) can be represented by their ISO-8859-1 (Latin 1) decimal character reference specification. The Pound Sterling symbol (£) can be represented by the following character string: **&#163**. The Yen symbol (¥) can be represented by the following character string: **&#165**. Many W3C-certified websites contain complete ISO-8859-1 extended character reference listings, like the sample from *http://www.htmlhelp.com/reference/charset* below. Please note that EDGAR will suspend a submission that contains an extended ASCII character. EDGAR will support extended character references only.

A partial listing of Relevant ISO-8859-1 Extended Character References for SEC HTML documents includes:

| Description | Hex | Character Reference (Dec) | Entity Name | Symbol |
|---|---|---|---|---|
| small italic f, function of, f florin | 83 | ƒ | ƒ | *ƒ* |
| low horizontal ellipsis | 85 | … | … &ldots; | … |
| dagger mark | 86 | † | † | † |
| double dagger mark | 87 | ‡ | ‡ | ‡ |

| Description | Hex | Character Reference (Dec) | Entity Name | Symbol |
|---|---|---|---|---|
| letter modifying circumflex | 88 | ˆ | | ˆ |
| per thousand (mille) sign | 89 | ‰ | ‰ | ‰ |
| capital S caron or hacek | 8A | Š | Š | Š |
| left single angle quotemark (guillemet) | 8B | ‹ | ‹ | ‹ |
| capital OE ligature | 8C | Œ | Œ | Œ |
| round filled bullet | 95 | • | • | • |
| trademark sign | 99 | ™ | ™ | ™ |
| small s caron or hacek | 9A | š | š | š |
| right single angle quotemark (guillemet) | 9B | › | › | › |
| small oe ligature | 9C | œ | œ | œ |
| capital Y dieresis or umlaut | 9F | Ÿ | Ÿ | Ÿ |
| non-breaking space | A0 |   |   | |
| inverted exclamation mark | A1 | ¡ | ¡ | ¡ |
| cent sign | A2 | ¢ | ¢ | ¢ |
| pound sterling sign | A3 | £ | £ | £ |
| general currency sign | A4 | ¤ | ¤ | ¤ |
| yen sign | A5 | ¥ | ¥ | ¥ |
| section sign | A7 | § | § | § |
| spacing dieresis or umlaut | A8 | ¨ | ¨ ¨ | ¨ |
| copyright sign | A9 | © | © | © |
| feminine ordinal indicator | AA | ª | ª | ª |
| left (double) angle quote (guillemet) | AB | « | « | « |
| registered trademark sign | AE | ® | ® | ® |
| spacing macron (long) accent, | AF | ¯ | ¯ | ¯ |
| degree sign | B0 | ° | ° | ° |

| Description | Hex | Character Reference (Dec) | Entity Name | Symbol |
|---|---|---|---|---|
| plus-or-minus sign | B1 | ± | ± | ± |
| superscript 2 | B2 | ² | ² | ² |
| superscript 3 | B3 | ³ | ³ | ³ |
| spacing acute accent | B4 | ´ | ´ | ´ |
| micro sign | B5 | µ | µ | µ |
| middle dot, centered dot | B7 | · | · | • |
| spacing cedilla | B8 | ¸ | ¸ | ¸ |
| superscript 1 | B9 | ¹ | ¹ | ¹ |
| masculine ordinal indicator | BA | º | º | º |
| right (double) angle quote(guillemet) | BB | » | » | » |
| fraction 1/4 | BC | ¼ | ¼ | ¼ |
| fraction 1/2 | BD | ½ | ½ ½ | ½ |
| fraction 3/4 | BE | ¾ | ¾ | ¾ |
| inverted question mark | BF | ¿ | ¿ | ¿ |

Your HTML editor may use the "Entity-Name" (i.e., **&yen**) of the character you wish to reference rather than the standard character reference. Either technique may be used within an HTML document that is attached to an SEC submission.

To represent ASCII/SGML tagging phrases within an HTML document, use the following identifiers for the reserved characters "<" and ">": **&lt** for "<", and **&gt** for ">". This will prevent the browser from misinterpreting the characters for display purposes. Please note that the

<**R**> tag can be represented either directly as <**R**> or indirectly as **&ltR&gt**. For all other uses of the reserved "< >" characters, you can also use their ISO-8859-1 representation.

### 5.2.2.7 Template for an Attached HTML Document

The following is an acceptable template for an attached HTML document.

**Note:** All documents are attached to page two of the submission template.

```
<HTML>
<HEAD>
        {Head tags and text}
</HEAD>
<BODY>
    {HTML body tags and text.....}
```

```
</BODY>
</HTML>
```

### 5.2.2.8 ASCII or SGML Functionality to be Preserved within HTML Documents

EDGAR allows you to use several ASCII or SGML tags within HTML documents, primarily to preserve existing functionality. Details on the use of these tags can be found in Section 5.2.1.3, Using Tags in Attached Documents. However, in HTML documents you cannot use all of the tags that can be used in ASCII documents. The following ASCII/SGML tagging functions are preserved in HTML documents:

- **Paging**

  EDGAR allows the ASCII or SGML <PAGE> tag within HTML documents, even though common browsers and HTML 3.2 do not support this tag. You may need to use this tag to differentiate pages to end-users.

- **Redlining**

  HTML documents may be marked to show changed materials within paragraphs; however, only one set of redline tags (the begin and end redline) may be on a text line. Press Enter or Return after each ending redline tag (</R>). In addition, do not use font tags within a set of redline tags.

  EDGAR allows you to use the ASCII or SGML <**R**> and <**/R**> tags within HTML **documents**, even though this tag is not supported by common browsers and HTML 3.2. You may want to use this tag set to highlight sections of text for us. Sections of your submission text that you mark with these redlining tags will be highlighted for our staff in **BOLD** Magenta color in order to differentiate that section of text from other non-redlined sections.

  The <**R**> and <**/R**> tags can also be represented as **&ltR&gt** and **&lt/R&gt**, respectively. Either format will signify a redline request to EDGAR. The redline tags within the HTML document are not disseminated to the public. Each redline tag character will be replaced by a blank character (‘ ‘) before the submission is disseminated. The blanks will not be visible from the browser but will be visible in the HTML source code.

**Important:** If you do not form your redline tags correctly, the tags can appear in your disseminated filing.

Sample HTML document with Redline tags:

```
<HTML>
...
...
<p align="center"><strong>TESTFILE COMPANY </strong></p>
<p align="center"><strong>NOTES TO FINANCIAL STATEMENTS </strong></p>
<p align="center"><strong>September 30, 1999</strong></p>
```

```
<p> </p>
&ltR&gt
<p>Note 1. Summary of Significant Accounting Policies</p>
&lt/R&gt
...
...
</HTML>
```

You may wish to submit HTML documents, or parts of HTML documents, before you file your submission or master segment. EDGAR allows only Type 2 (full document) modules and segments in HTML format. You may create them exactly as you would create ASCII/SGML modules and segments. See Section 5.3 for more information on modules and segments. You would attach your Type 2 module or segment to your "Master" submission template by selecting the Module/Segment Reference page.

#### 5.2.2.9 ASCII or SGML Functionality Not Supported within HTML Documents

EDGAR will **NOT** support the following ASCII or SGML document tags within an HTML document that is submitted to EDGAR as part of a Live or Test submission:

<**S**>

<**C**>

Since tables are interpreted differently in HTML, the <S> and <C> tags are NOT accepted.

**Warning:** The presence of an <**S**> or <**C**> tag in an HTML document will cause EDGAR to suspend the submission.

EDGAR will also **NOT** support the following ASCII or SGML footnote tags within an HTML document that is submitted to EDGAR as part of a Live or Test submission.

<**FN**>

<**F1**>

<**F2**>**, etc.**

**Warning:** The presence of a footnote tag in an HTML document will cause EDGAR to suspend the submission.

You can simulate a footnote using the <**SUP**> and <**SUB**> tags with an internal <**A href=#xxxx** > hyperlink. This technique allows browser users to reference any footnote information easily.

#### 5.2.2.10 SEC Recommendations on Preparing Submissions with HTML Documents

The following are specific SEC recommendations concerning the creation of SEC-approved HTML documents:

- **We strongly recommend** that you prepare your HTML documents so that they are easily understood and viewable on a 15” monitor with 800x600 resolution. Since browsers can adjust HTML documents according to monitor size, we strongly encourage you to adhere to this recommendation in order to avoid unwanted variance in your HTML document presentation to the end-user. Please use color combinations for background and text in your submission documents, which will enable us to print

them in black-and-white successfully once we have received them in-house. Also, EDGAR will not verify proper HTML tag ordering. Improper tag nesting (except for the <TABLE> tag) and interleaving will not cause EDGAR to suspend your submission. In order to verify EDGAR acceptance of your submission, you should always error-check your submission through EDGARLink or by submitting a TEST version of your submission to EDGAR before you submit your LIVE version.

- Your submission, including all attached documents, must not exceed 100 MB. Files containing HTML material may be large and can take considerable time to transmit electronically. These files can also consume relatively large amounts of storage space. Please consult your HTML editor manuals when you create your HTML documents in order to present their content efficiently.
- No "Active Content" that may compromise the integrity of submissions with us may be present (or referenced from) within any HTML document submitted to us. The use of the following web technologies are not allowed within EDGAR documents: embedded Java applications, Java applets, JavaScript (ECMAScript), VBScript, Perl scripts, PostScript, PDF application links, binary executable files, Shockwave and ActiveX. Since this technology is evolving rapidly, no list can include all excluded technologies. EDGAR will suspend all submissions containing HTML documents with Active Content.
- EDGAR support for HTML documents allows you to enhance the appearance of your submissions through the use of locally referenced graphical image files in ***.gif**, and ***.jpg** formats only. Please note that only GIF and JPG graphic files are supported. EDGAR will suspend any submission that contains a non-GIF/JPG <IMG> reference. This external reference support is expected to enhance and clarify the presentation of information in EDGAR submissions significantly. When adding graphics we recommend the following actions to limit the size:

◊ Make image dimensions as small as possible
◊ Use thumbnail versions of images
◊ Save GIFs with natural color gradients as JPEGs
◊ Increase the amount of JPEG compression
◊ Use fewer bits per pixel to store the image
◊ Adjust image contrast
◊ Suppress dithering

- EDGAR does not provide functionality to scan submissions for "extraneous" information included manually, or by HTML authoring or other tools. Sometimes an authoring tool can insert a tag sequence that can actually cause EDGAR to suspend your submission. For instance, MS Word 97 may insert the <META HTTP-EQUIV="xxxxxxx"> tag into your document when you select the "Save as HTML" option. You should review your submissions and remove any extraneous content prior to submission. Information inserted in HTML files by various HTML authoring tools may include, but is not limited to:

◊ The name and version of the tool
◊ The identification of the user of the authoring tool

◊ The company to whom the tool is registered
◊ The dates of file creation and modification
◊ Change tracking markup and edited/deleted text, references, etc.
◊ Editorial comments

- Since you may be using an authoring tool that includes unacceptable HTML 3.2/4.0 tags or attributes, you may also need to run your submission through an HTML 3.2 validator. Be aware that you may need to edit the HTML source, if necessary. We do not provide an HTML 3.2 validator, and we suggest that you check the W3C Web page for the location and availability of these validators.

### 5.2.3 Unofficial PDF

#### 5.2.3.1 Overview

The following instructions tell how you can prepare EDGAR-acceptable electronic filings with attached Portable Document Format (PDF) documents. Unofficial PDF documents can be used with submissions created using EDGARLink. EDGARLite and OnlineForms do not support this unofficial document format. For additional help with the preparation of electronic submissions, contact Filer Support at (202) 551-8900.

PDF is a robust markup language and an open de facto standard, developed by Adobe Systems Incorporated, for worldwide electronic document distribution. PDF allows you to create graphic-intensive documents that are portable from one platform to another. It preserves all of the fonts, formatting, colors, and graphics of any source document, regardless of the application and platform used to create it. Once you have converted a document from its original format to PDF format using Adobe's Acrobat tool, the PDF document can be shared, viewed, navigated, and printed exactly as intended by anyone using Adobe's Acrobat Reader. This powerful data representation method can enhance the way you can present public information, and the way our analysts and other end-users digest information throughout EDGAR.

For a complete set of supporting technical documents and specifications for PDF, please see the following website:

**(***http://partners.adobe.com/asn/developer/technotes.html***)**

PDF documents submitted to EDGAR are unofficial copies of an official document (in ASCII/SGML text or HTML format). Unofficial PDF documents may not be submitted to EDGAR without their official ASCII/HTML versions and they must follow the official filing when attached in the submission. EDGAR will suspend any filing containing only PDF documents.

PDF documents contain a mix of binary and ASCII content. As with any attached document, EDGAR will encode (MIME) PDF documents when they are attached to an official filing. Any official document within a filing may have one supplemental unofficial PDF document also attached within the *same* submission.

The media by which you may submit PDF documents are the same as for other EDGAR filings. Currently, you can submit filings via direct dial transmission, Internet, or Leased Line. The Filer Manual details each type of media transmission and in the Leased Line Specification Document, respectively. Your submission, including all attached documents, must not exceed 100 MB. You

should consider the possible negative upload and end-user access ramifications of attaching a large PDF document to your filing. On average, submissions with PDF documents attached will increase your average filing size by about 200-400 percent. Also, we strongly recommend that you use color combinations for background and text in your submission documents, which will enable us to successfully print them in black-and-white once we have received them in-house.

#### 5.2.3.2 EDGAR Support Restrictions for PDF

As with its HTML support, EDGAR enforces several restrictions on the PDF standard. The following restrictions are enforced for all unofficial PDF documents that are included in an EDGAR submission:

- No Active Content (Actions, embedded JavaScript, etc.) is allowed
- No External References (Destinations, Hyperlinks, etc.) are allowed
- PDF documents must have an official ASCII/SGML or HTML counterpart (a "twin" document in official format) within the filing

If EDGAR detects a formatting, encoding, or content problem within an attached PDF document, EDGAR will raise a warning about the issue but will NOT automatically suspend the filing. EDGAR will discard the unofficial PDF document from the official LIVE/TEST filing and will accept and disseminate the remainder of the filing normally. If this situation occurs, you will receive a notification containing the warning that the PDF document was discarded before dissemination.

EDGARLink attaches a PDF document to a filing in a similar manner as it attaches an ASCII/SGML or HTML document.

#### 5.2.3.3 Module/Segment Processing with PDF Documents

EDGAR provides limited support for PDF documents as part of module or segment processing. Type 1 modules or segments (partial documents) are not allowed in PDF format. Only Type 2 modules or segments (complete documents) can be submitted in PDF format. You may want to submit your PDF documents before submitting the rest of your filing because of large filing transmission issues. Through the use of modules/segments, EDGAR can assemble these large documents into the filing at the Host, without delaying the receipt of the entire filing.

As with any other kind of Type 2 module or segment submission filed with EDGAR, you may include a complete PDF document as an attachment to a module or segment submission template, Template #5.

A master submission may reference the PDF module or segment in a normal Type 2 fashion by using the Attached Documents page of the submission templates.

#### 5.2.3.4 ASCII/SGML Functionality Not Supported Within PDF Documents

EDGAR will **NOT** support any ASCII/SGML tags within the PDF document text. These documents will not be properly processed by EDGAR and may be removed.

### 5.2.4 Unofficial XBRL

The following instructions provide guidance on the preparation, submission, and validation of EDGAR-acceptable electronic filings with attached eXtensible Business Reporting Language

(XBRL) documents. EDGARLite and OnlineForms do not support this unofficial document format. For additional clarification and/or information, contact Filer Support at (202) 551-8900.

#### 5.2.4.1 Overview

For the past several years, the Commission has been evaluating the expanded use of interactive data tagging as a tool to improve the timeliness and accessibility of the information contained in filings with the Commission. The Commission's Interactive Data initiative has been exploring the use of one such interactive data format, eXtensible Business Reporting Language (XBRL), for the electronic exchange of business and financial information, and for the expected benefits to investors and other market participants who analyze and compare this data.

Use of XBRL is increasing around the world as a mechanism for electronic exchange of financial and business information. This is why the Securities and Exchange Commission (SEC) decided to implement a voluntary program to assess the usefulness of data tagging in general and XBRL in particular. XBRL is an XML-based language that is being developed by an international consortium. It provides a standard approach that filers can use to prepare, publish, exchange, and analyze business reports and statements.

The XBRL portion of a submission is comprised of two major components:

1. One or more instance documents, which contain actual data and facts
2. One or more taxonomies which are comprised of:
    a. One or more schema documents, which contain the declaration of a set of elements that can be used in the instance document, and
    b. Linkbase files, which identify additional information about the elements in a schema document or establish relationships between the elements in the schema documents. There are five types of linkbases that can be associated with a schema: Label, Definition, Reference, Presentation, and Calculation.

Taxonomies typically fall into one of two categories: standard base taxonomies or company extension taxonomies.

In this voluntary program, filers must use either 1) one of the standard US Generally Accepted Accounting Principles (GAAP) Version 2.1 based taxonomies developed by the XBRL consortium or 2) the Risk Return Summary Taxonomy developed by the ICI as part of the basis for creating their instance document. For a full listing of available taxonomies, refer to the SEC's website Information for EDGAR Filers webpage at http://www.sec.gov/info/edgar.shtml.

Filers may use company extension taxonomies in conjunction with the base taxonomies described above as part of the voluntary filing program. Company extension taxonomies are taxonomies that declare concepts and define relationships not included in the standard taxonomy but are required to express the reporting needs of the individual filer. These taxonomies function to supplement the standard taxonomy but may reference elements and constructs in the standard taxonomy.

Filers submitting company-specific extensions should include, at a minimum, label and presentation linkbases for each company-specific taxonomy schema. Since rendering is usually based on the label and presentation linkbases, the filer should ensure that every element declared

in a taxonomy schema of a company extension appears in the corresponding label and presentation linkbases.

Filers are also expected to submit calculation linkbases as a part of their company extensions to provide rudimentary arithmetic validation. Filers should include only linkbase types that are defined in the XBRL 2.1 specification as a part of their extended taxonomies.

Filers submitting company-specific taxonomy schemas should create a unique targetNamespace name when a unique taxonomy document is intended. Filers should declare targetNamespaces using the format based on the Financial Reporting Taxonomy Architecture (FRTA) 1.0 standard as described below:

Target NameSpace name should be structured as follows:

<scheme>://<authority><path>

The restrictions on the structure are as follows:

- The scheme MUST be http or https.
- The authority issuing the taxonomy MUST control the authority name. For example, www.xbrl.org, www.abccorp.com, or xbrl.abccorp.com.
- The path may contain the following components but MUST include at least the tickerSymbol and the versionDate. For example: /{reportingType}/{industry}/{tickerSymbol/}/{versionDate}

| Component | Definition |
|---|---|
| Reporting Type | The report type of the company extension taxonomy. |
| industry | The industry scope of the taxonomy. |
| tickerSymbol | The ticker symbol of the filer. |
| cusipNumber | The CUSIP of the filer. |
| sicCode | The SIC code of the filer. |
| versionDate | The release date of the taxonomy in ISO8601 format, CCYY-MM-DD. For example, 2004-10-19. |

Namespace names are not to be confused with external references even though they may appear to have very similar formats. However, since they function very differently, restrictions that are placed on external references do not apply to namespace names. An external reference describes the exact location of a particular file with the intent of accessing the contents of that file. A namespace name, on the other hand, is a name that identifies elements that belong to a particular markup vocabulary. Since a particular instance document is expected to reference multiple vocabularies, namespace names provide a convention by which each vocabulary is uniquely identified. This avoids problems of recognition and collision of similarly named elements from different vocabularies appearing in XBRL documents.

File names of taxonomy schemas and corresponding linkbases must follow the file naming rules. For example, the XBRL file name must not exceed 32 characters and must have an extension of *.xsd or *.xml. The recommended XBRL file-naming format is described below:

Schema files:

{TickerSymbol}-{date}.xsd

Linkbase files:

{TickerSymbol}-{date}_(linkbase).xml

Where linkbase uses the following abbreviations:

| | |
|---|---|
| Calculation Linkbase | cal |
| Definition Linkbase | def |
| Label Linkbase | lab |
| Presentation Linkbase | pre |
| Reference Linkbase | ref |

For example:

abccorp-20041130_cal.xml

abccorp-20041201_ref.xml

abccorp-20041012.xsd

Schema documents should have an .xsd filename suffix and linkbases should have an **.xml** filename suffix. All attached linkbases must be in English and stored as separate files using the model provided in the standard.

Filers are strongly encouraged to use the FRTA 1.0 and Financial Reporting Instance Standards (FRIS) 1.0 in the design and creation of their XBRL documents for the voluntary program. These documents provide additional guidance and restrictions beyond the XBRL specification on best practices for creating taxonomies and instance documents. However, non-compliance with FRTA and FRIS will NOT cause XBRL documents to fail XBRL validation.

#### 5.2.4.2 About the EDGAR XBRL "Voluntary" Program

During the initial "voluntary" period that began with EDGAR Release 8.10, the SEC will support unofficial XBRL document attachments to official EDGAR submissions. EDGARLink has built-in support for the attachment of XBRL documents and is the SEC's recommended tool for assembling EDGAR submissions. Filers that use EDGARLink may attach unofficial XBRL documents to any submission form type within EDGARLink Submission Template #1-3. An XBRL document (the instance document and any accompanying company-specific extensions) must have a document type of EX-100 and can be either an attachment to the official submission or submitted subsequent to the official submission with a reference to the official document with which it is associated. A filer using one of the standard taxonomies should not attach these files in EDGARLink, as they will be supplied by the EDGAR system. Filers also should note that the XML 1.1, XLINK 1.0, and XBRL 2.1 schema versions should not be attached to their EDGARLink submission, as these standards are already a part of the validation software in EDGAR.

During validation, all XBRL documents within a submission will be checked for conformance to the XBRL 2.1 standard. If any XBRL document in the submission fails validation, EDGAR will remove all XBRL documents from the submission and the filer will receive a generic XBRL

warning in their notification message. An XBRL validation failure will not suspend the submission.

In order to increase the likelihood that XBRL documents within an EDGAR submission pass validation, filers are encouraged to validate their XBRL documents for compliance with the XBRL 2.1 Technical Specification prior to submission. This validation can be performed by a number of software products and will increase the likelihood that the XBRL documents within a submission pass the EDGAR validation. Filers are also advised to transmit their submission as a Test to review its results prior to transmission of the equivalent Live version.

Filers may submit submissions with attached XBRL documents to the EDGAR Filing Website[3]. The EDGAR submission, including all attached documents, must not exceed 100 MB.

#### 5.2.4.3 EDGAR Support Restrictions for XBRL

Similar to the restrictions that EDGAR imposes on its HTML, XML, and PDF support, EDGAR also enforces several restrictions on the XBRL standard. The following restrictions are enforced for all unofficial XBRL documents that are included in an EDGAR submission:

- XBRL documents are considered unofficial by the SEC and may be removed before dissemination. All official information must also be included in primary document attachments (in ASCII/SGML or HTML format) to an EDGAR submission.
- No Active Content (Actions, embedded JavaScript, etc.) is allowed.
- No External References (Destinations, Hyperlinks, etc.) are allowed except reference to the approved XBRL taxonomies on the SEC's Information for EDGAR Filers webpage and core XBRL files listed in Section 5.2.4.7 of this manual.

  At this time, external references will be permitted only for the core XBRL files listed in Section 5.2.4.7 of this manual and for the standard taxonomies listed on our website. Accordingly, when referring to these core files, the xlink:href and schemaLocation attributes should be provided using the full absolute path to these files. These documents should not be submitted with a submission that contains the XBRL documents as they will reside in EDGAR for validation purposes.

  All other references to XBRL documents (i.e. company extension taxonomies) must use the relative path form to identify the file. In these relative path forms, the base Uniform Resource Identifier (URI) is defined to be the submission package that encapsulates these documents. Simply put, valid entries for the xlink:href and schemaLocation attributes are file names (e.g. usgaapins-20040815_calc.xml) without any additional path information. Remember that these file names are subject to the EDGARLink file naming conventions that are described in Section 5.1.1 of this document. Also note that references to company extension taxonomies require the referenced taxonomy file(s) to be present in the submission package that is

[3] The EDGAR OnlineForms/XML Website does not support the attachment of XBRL documents at this time. Only public non-ownership submissions may include XBRL documents.

submitted to EDGAR and should assume that all files reside at the same level, not hierarchically.

- Since XBRL documents must be contained in an official SEC submission, EDGAR will suspend any submission that contains only XBRL documents.
- XBRL instance, schema, and linkbase support documents must be attached to an EDGAR submission using the EX-100.* document type. Specific XBRL document types are as follows:

| Document Type | Description | Filename Extension |
|---|---|---|
| EX-100.INS | XBRL Instance document (Required) | *.xml |
| EX-100.SCH | XBRL Taxonomy Extension Schema document | *.xsd |
| EX-100.CAL | XBRL Taxonomy Extension Calculation Linkbase document | *.xml |
| EX-100.DEF | XBRL Taxonomy Extension Definition Linkbase document | *.xml |
| EX-100.LAB | XBRL Taxonomy Extension Labels Linkbase document | *.xml |
| EX-100.PRE | XBRL Taxonomy Extension Presentation Linkbase document | *.xml |
| EX-100.REF | XBRL Taxonomy Extension Reference Linkbase document | *.xml |

EDGARLink (specifically, Submission Templates #1-3) will support the attachment of the Document Types listed above. If EDGAR detects a syntactical, semantic, or content problem within an attached XBRL instance, schema, or linkbase document, EDGAR will raise a general warning but will NOT automatically suspend the filing. EDGAR will remove the unofficial XBRL document from the official LIVE/TEST filing and will accept and disseminate (if LIVE) the remainder of the filing normally. If this situation occurs, a notification will be sent to the filer containing a warning that all the XBRL documents were removed before dissemination.

EDGARLink attaches an XBRL document to a filing in a similar manner as it attaches an ASCII/SGML or HTML document. Only ***.xml** or ***.xsd** files may be used for XBRL filename extensions.

Below are some EDGAR and EDGARLink-specific XBRL validations that will be performed, which will cause the XBRL content to be stripped from the submission:

- Warn the filer if the XBRL document contains any invalid or extended ASCII characters (e.g. foreign language characters).
- Warn the filer if an inconsistent instance document is attached.

  [A definition linkbase document must have a document type that begins with “EX-100.DEF”, must have a file extension of **.xml** and must include <linkbase> and <definitionLink> tags]

- Warn the filer if an inconsistent schema document is attached.

[A schema document must have a document type that begins with "EX-100.SCH", must have a file extension of **.xsd** and must include a <schema> tag]

- Warn the filer if an inconsistent reference linkbase document is attached.

  [A reference linkbase document must have a document type that begins with "EX-100.REF", must have a file extension of **.xml** and must include <linkbase> and <referenceLink> tags]

- Warn the filer if an inconsistent label linkbase document is attached.

  [A label linkbase document must have a document type that begins with "EX-100.LAB", must have a file extension of **.xml** and must include <linkbase> and <labelLink> tags]

- Warn the filer if an inconsistent presentation linkbase document is attached.

  [A presentation linkbase document must have a document type that begins with "EX-100.PRE", must have a file extension of **.xml** and must include <linkbase> and <presentationLink> tags]

- Warn the filer if an inconsistent calculation linkbase document is attached.

  [A calculation linkbase document must have a document type that begins with "EX-100.CAL", must have a file extension of **.xml** and must include <linkbase> and <calculationLink> tags]

- Warn the filer if an inconsistent definition linkbase document is attached.

  [A definition linkbase document must have a document type that begins with "EX-100.DEF", must have a file extension of **.xml** and must include <linkbase> and <definitionLink> tags]

The inconsistencies referred to above are not the same as inconsistencies reported by XBRL validators. Inconsistencies discussed above refer to EDGARLink XBRL document attachments that involve combinations of XBRL document type, file extension, and presence of a particular XBRL tag. For example, a consistent XBRL instance document would have an EX-100.INS document type, an **.xml** file extension for the attached document, and an <XBRL> root element. An inconsistent instance document would have an EX-100.INS document type, an **.xsd** file extension, and a <SCHEMA> root element. Such inconsistencies will generate warnings and will result in the XBRL contents being stripped from the submission. This is not the same as semantic inconsistencies discussed in the XBRL Specification. These inconsistencies refer to validation of data in an XBRL instance against the semantics expressed in the taxonomies supporting the instance and will not cause the XBRL contents to be stripped from the submission.

#### 5.2.4.4 EDGAR Module Processing with XBRL Taxonomy Extensions

EDGAR provides limited support for XBRL taxonomy extension documents as part of EDGAR Module processing. EDGAR Type 1 Modules (partial documents) are not allowed in XBRL format. Only EDGAR Type 2 Modules (complete documents) can be submitted in XBRL format.

EDGAR currently supports up to 10 EDGAR Module files per CIK. These 10 Modules may be used to store any combination of XBRL extension taxonomy files (schema and/or linkbase) and

may be managed by the filer using the EDGAR Filing Website. These taxonomy extension files may be submitted before the official filing. Through the use of EDGAR Type 2 Module references to these XBRL documents, EDGAR can assemble these large documents into the filing without delaying the receipt of the entire filing.

As with any other kind of EDGAR Type 2 Module submission filed with EDGAR, filers may include an XBRL document, or XBRL documents, as attachments to an EDGAR Module submission, Template #5. A master submission may reference the XBRL EDGAR Module in a normal Type 2 fashion by using the Attached Documents page of the submission templates.

#### 5.2.4.5 Segment Functionality Not Supported for XBRL Documents

At this time, EDGAR does not support EDGAR segment processing of XBRL documents as discussed in Section 5.3.

XBRL segments can be used as described in the XBRL Specification. However, segments as described in Section 5.3 of the EDGARLink Filer Manual are not supported. In EDGARLink, "segment" refers to parts of a filing that can be submitted ahead of time and later assembled in a submission. It is this functionality that is not supported for XBRL documents. In the XBRL Specification 2.1, "segment" also refers to an XBRL tag that is used to provide additional information in cases where the entity identifier is insufficient. This use of segment is supported.

#### 5.2.4.6 ASCII/SGML Functionality Not Supported Within XBRL Documents

EDGAR will NOT support any ASCII/SGML tags within the XBRL document text. These documents will not be properly processed by EDGAR and may be removed.

EDGAR will reject any XBRL taxonomy extension that employs extended-ASCII characters before acceptance.

#### 5.2.4.7 Supported Versions of XBRL Standard Taxonomies

The following is a list of XBRL schemas for the core document files that are supported by EDGAR (e.g. instance, linkbase, XLink documents). The namespace that represents each document must be used in the form as shown. A recommended prefix that represents each namespace is provided. The location of the actual schema file is also identified.

| | | |
|---|---|---|
| 1. Taxonomy schema for XBRL | | |
| | a. Namespace name: | **http://www.xbrl.org/2003/instance** |
| | b. Recommended prefix: | **xbrli** |
| | c. Location of file: | http://www.xbrl.org/2003/xbrl-instance-2003-12-31.xsd |
| 2. Schema for XML instance | | |
| | a. Namespace name: | **http://www.w3.org/2001/XMLSchema-instance** |
| | b. Recommended prefix: | **xsi** |
| | c. Location of file: | http://www.w3.org/2001/XMLSchema-instance.xsd |
| 3. Taxonomy schema for XML | | |
| | a. Namespace name: | **http://www.w3.org/2001/XMLSchema** |
| | b. Recommended prefix: | **xsd** |

| | | |
|---|---|---|
| | c. Location of file: | http://www.w3.org/2001/XMLSchema.xsd |
| 4. XBRL linkbase schema constructs | | |
| | a. Namespace name: | **http://www.xbrl.org/2003/linkbase** |
| | b. Recommended prefix: | **link** |
| | c. Location of file: | http://www.xbrl.org/2003/xbrl-linkbase-2003-12-31.xsd |
| 5. XBRL simple and extended link schema constructs in support of the linkbase schema in number 3 above | | |
| | a. Namespace name: | **http://www.xbrl.org/2003/XLink** |
| | b. Recommended prefix: | **xl** |
| | c. Location of file: | http://www.xbrl.org/2003/xl-2003-12-31.xsd |
| 6. XLink attribute specification | | |
| | a. Namespace name: | **http://www.w3.org/1999/xlink** |
| | b. Recommended prefix: | **xlink** |
| | c. Location of file: | http://www.xbrl.org/2003/xlink-2003-12-31.xsd |
| 7. Reference Parts schema | | |
| | a. Namespace name: | **http://www.xbrl.org/2004/ref** |
| | b. Recommended prefix: | **ref** |
| | c. Location of file: | http://www.xbrl.org/2004/ref-2004-08-10.xsd |
| 8. Reference Parts schema | | |
| | a. Namespace name: | **http://www.xbrl.org/2006/ref** |
| | b. Recommended prefix: | **ref** |
| | c. Location of file: | http://www.xbrl.org/2006/ref-2006-02-27.xsd |
| 9. Dimensions taxonomy specification | | |
| | a. Namespace name: | **http://xbrl.org/2005/xbrldt** |
| | b. Recommended prefix: | **xbrldt** |
| | c. Location of file: | http://xbrl.org/2005/xbrldt-2005.xsd |
| 10. Dimensions instance specification | | |
| | a. Namespace name: | **http://xbrl.org/2006/xbrldi** |
| | b. Recommended prefix: | **xbrldi** |
| | c. Location of file: | http://www.xbrl.org//2006/xbrldi-2006.xsd |

Refer to the SEC's public website (http://www.sec.gov/info/edgar/edgartaxonomies.htm) for the listing of standard taxonomies that are supported by EDGAR (e.g. US GAAP – Commercial and Industrial, US GAAP – Investment Management, US Financial Reporting – Primary Terms – Elements), their locations, required namespaces and recommended namespace prefixes.

### 5.2.4.8 More XBRL Information

For more general information about XBRL:

http://www.xbrl.org/

For more information regarding the US GAAP Taxonomies:

http://www.xbrl.us/

For more information regarding the SEC's XBRL initiatives and related rules:

http://www.sec.gov/spotlight/xbrl.htm

For a complete set of supporting technical documents and specifications for XBRL:

http://www.xbrl.org/Specifications

For a copy of the latest version of the Financial Reporting Taxonomy Architecture (FRTA) 1.0:

http://www.xbrl.org/TaxonomyGuidance/

For a copy of the Financial Reporting Instance Standards (FRIS) 1.0:

http://www.xbrl.org/technical/guidance/FRIS-PWD-2004-11-14.htm

### 5.3 Preparing or Referencing Module and Segment Documents

Modules and segments are information that is stored on the non-public data storage area of EDGAR. You may copy it into subsequent filings so you do not have to re-submit the data each time. Both modules and segments can be part of a submission document or an entire document. By submitting parts of a single filing to EDGAR separately, you can send them in from different locations and under different CIKs. This is especially useful when lawyers and accountants in addition to the company itself must assemble data. If the information in the module or segment is part of a document, then once all of the parts have been submitted, you can include them in your submission either by using tags to show where you want to place the data or, in the case of modules/segments that are entire documents, referencing them in the submission.

**Note:** Both modules and segments must be prepared, transmitted to EDGAR, and accepted by the system before they can be used in a filing.

There are two big differences between modules and segments:

1. Storage: Modules remain on the system until you ask for them to be removed. There are limits to the number and size of modules you can store. You may store up to 10 modules for a single CIK. The maximum size of a module is one megabyte, but the total for all modules for a single CIK is also one megabyte. There is no size limit on segments, they are automatically removed by the system after six days, or after they are used in a live filing.
2. Use of Access Codes: Modules require the filer to know the CIK and CCC of any module that they wish to incorporate. Segments can be referenced by the master segment filing without the CCC or CIK of the filer that transmitted the segment.

You must follow the rules outlined in the previous section of this document by constructing modules and segments in either ASCII or HTML. In addition to those general document construction requirements, there are additional requirements for these documents. For example, if a transmitted Type 1 or 2 module/segment contains only white space (is blank), EDGAR will suspend the entire submission. The following is a listing of tags that EDGAR accepts within ASCII Type 1 modules/segments:

```
<F1> ... <F99>
<PAGE>
<R>
        All other allowable document tags can appear within the redlining tag nest.
</R>
<TABLE>
        All other allowable document tags plus:
        <CAPTION>
        <S>
        <C>
        <FN>
</TABLE>
```

HTML modules/segments use HTML tags. All other SGML tags, except for <PAGE> and <R> are not supported and may cause errors in HTML modules. For more information on HTML documents, see Section 5.2.2, HTML.

### 5.3.1 Module and Segment Naming

You must send a uniquely named module/segment in a separate submission. You must name the module/segment according to the following:

- Must be no more than 15 characters long
- Must begin with an uppercase letter (alpha character)
- Characters after the beginning letter should be uppercase letters, numbers, underscores, or hyphens (not periods)
- Spaces are not allowed
- EDGARLink automatically converts the letters of your module name to uppercase

EDGAR treats the module/segment as your private information, and stores it on our database according to your CIK. Another filer may reference your module/segment by providing your CIK and in the case of modules, your CCC. This is covered in more detail in the examples in Section 5.3.2.4, Type 1 Module References, and Section 5.3.2.6, How to Reference a Type 1 Segment in a Submission Document.

**Caution:** You may not include hyperlinks of any type in a module or segment; however, modules and segments may be graphics (***.jpg or *.gif**) or PDF documents.

### 5.3.2 Types of Modules and Segments

There are two types of modules and segments:

- Type 1
- Type 2

Type 1 modules or segments are portions of documents. Type 1 modules and segments are positioned within a submission document using the <MODULE> and  tags. A Type 2 module or segment is one complete document unto itself. Both Type 1 and 2 modules and segments should have unique filenames and module and segment names.

**Note:** Type 1 modules or segments cannot be included in HTML, XML, PDF, or XBRL format documents. They may be used in ASCII documents only.

#### 5.3.2.1 How EDGAR Handles Segments

EDGAR must process a segment submission without errors before it can be indexed on the EDGAR database. You must reference the subordinate segment in a master segment within six business days after the subordinate segment was indexed, or the subordinate segment expires. A subordinate segment can be referenced once only in a live submission.

Reference subordinate Type 1 segments in the master segment using the beginning segment tag <SEGMENTS>, the segment name, and the ending segment tag </SEGMENTS>. These tags are placed in the document where you want the Type 1 segment(s) to be inserted.

Type 2 segments are complete documents associated with a filing CIK. Type 2 segments are referenced on the Attached Module/Segment page on the submission templates. EDGAR automatically includes the Type 2 segment document upon receipt of the submission.

EDGAR will suspend all segments containing errors.

**Note:** You may not reference segments within a segment. However, you can reference modules within a segment.

With segmented filings:

- You identify one segment as the master segment and identify the registrant for whom the filing is being made
- All other segments are subordinate segments
- The CIK used to identify the filer in the master segment is the master segment CIK and it must be included in subordinate segments for reference
- You must transmit the master segment to us last after all subordinate segments have been transmitted. The master segment is the submission type that is the final assembled submission. It must reference each subordinate submission segment submission

The following requirements apply to filings submitted in segments:

- We must receive and accept all segments that comprise a filing within six business days
- You must submit the master segment last
- You cannot correct segment submissions; you must re-submit them
- You can use segments once only; after that they are unavailable. The Master Segment CIK field in subordinate segments must match the Filer CIK fields in the master segment

- If the assembled master segment is suspended the subordinate segments remain available to be used

#### 5.3.2.2 Constructing Type 1 Modules and Segments

Type 1 modules and segments are portions of a document rather than attachments like Type 2 modules and segments and are referenced within your submission document. Creating Type 1 modules and segments is not much different from creating a submission:

1. Create your Type 1 module or segment document as HTML or ASCII. Rules are described in Chapter 5.
2. Assemble a module or segment submission using the Module/Segment template in EDGARLink as described later in Section 7.3.1, Submission Templates.
3. For the Type field, select "Type 1."
4. Transmit the Type 1 module or segment using the Transmit Live Filing procedures described later in Section 7.6 Transmissions to EDGAR. If your live filing is accepted, EDGAR will index and store your module or segment.

Your modules or segments must have been created, transmitted, accepted, and indexed by EDGAR before you are able to reference them within a submission document.

Modules and segments are stored on EDGAR and indexed by your CIK. Other CIKs can reference your modules, but they must have the pertinent information: CIK, CCC, module name. Segments can be referenced by other CIKs, but must be submitted by listing the CIK of the segment creator. Modules must be removed from EDGAR by the filing CIK, while EDGAR automatically deletes segments. Refer to Section 5.3.3, Maintaining Modules and Segments, for Module and Segment maintenance. When EDGAR processes a submission referencing a Type 1 module or segment, they are automatically included within the submission.

- Multiple references to the same Type 1 module or segment will suspend the filing.

#### 5.3.2.3 Type 2 Modules and Segments

Type 2 modules and segments are complete documents and when EDGAR receives your submission they are included at the bottom of the submission. Preparation of the documents themselves is discussed in the previous Sections. Referencing or including them in your filing is discussed in Section 7.3.6.1, Referencing Your Module or Segment Document. Using the Referenced Module/Submission List page allows you to add only Type 2 modules and segments in your submission. Since Type 2 modules and segments are complete documents, you do not have to modify another attached document to show where the content must be inserted like you do for Type 1 modules or segments. The rest of this section deals with this topic.

#### 5.3.2.4 Type 1 Module References

EDGAR treats the module as your private information, and stores it on our database according to your CIK. Another filer may reference your module by providing your CIK and CCC, as shown in the examples.

To include a Type 1 module in a document, you must include a reference to the Type 1 module within a document. Type 2 modules are treated like submission documents and are included in

your submission automatically when you include them on the Attached Module/Segment page. They are attached at the bottom of the submission. EDGAR will suspend any module with submission headers or document headers.

#### 5.3.2.5 How to Reference a Type 1 Module in a Submission Document

EDGARLink compiles your submissions and EDGAR processes and indexes your submissions. You are still required to place Type 1 module references within the document text where you want the module to appear.

The following is an example of how to refer to a module in a subsequent submission:

**Example of Referencing a TYPE 1 Module -** a partial document (this reference is made within the text of a document.):

```
xxxxxxxxxxxxxxx (text of submission) xxxxxxxxxxxxxxxxxxxxxxxxxxxx
        <MODULE>
                <NAME> OPINION2
                <CIK> 1234567890
                <CCC> x21234@1
        </MODULE>
xxxxxxxxxxxxxxx (any additional text) xxxxxxxxxxxxxxxxxxxxxxxxxxxx
```

#### 5.3.2.6 How to Reference a Type 1 Segment in a Submission Document

When your filing has Type 1 segments, you should use the segment tags in the document of your submission, as shown below:

```
xxxxxxxxxxxxxxx (text of submission) xxxxxxxxxxxxxxxxxxxxxxxxxxxx
        <SEGMENTS>
                OPINION1
         </SEGMENTS>
xxxxxxxxxxxxxxx (any additional text) xxxxxxxxxxxxxxxxxxxxxxxxxxxx
```

### 5.3.3 Maintaining Modules and Segments

When you are creating a submission and want to include a reference to a module or segment, you can verify that it is residing on EDGAR by using the Retrieve Module and Segments page on the EDGAR Filing Website:

1. Login to EDGAR and access the Retrieve/Edit Company and Submission page.
2. Click on Retrieve Module/Segment Information.
3. The Module/Segment Information page appears. Click on one of the two links to access the module or segment information page:

- Retrieve Module Information
- Retrieve Segment Information

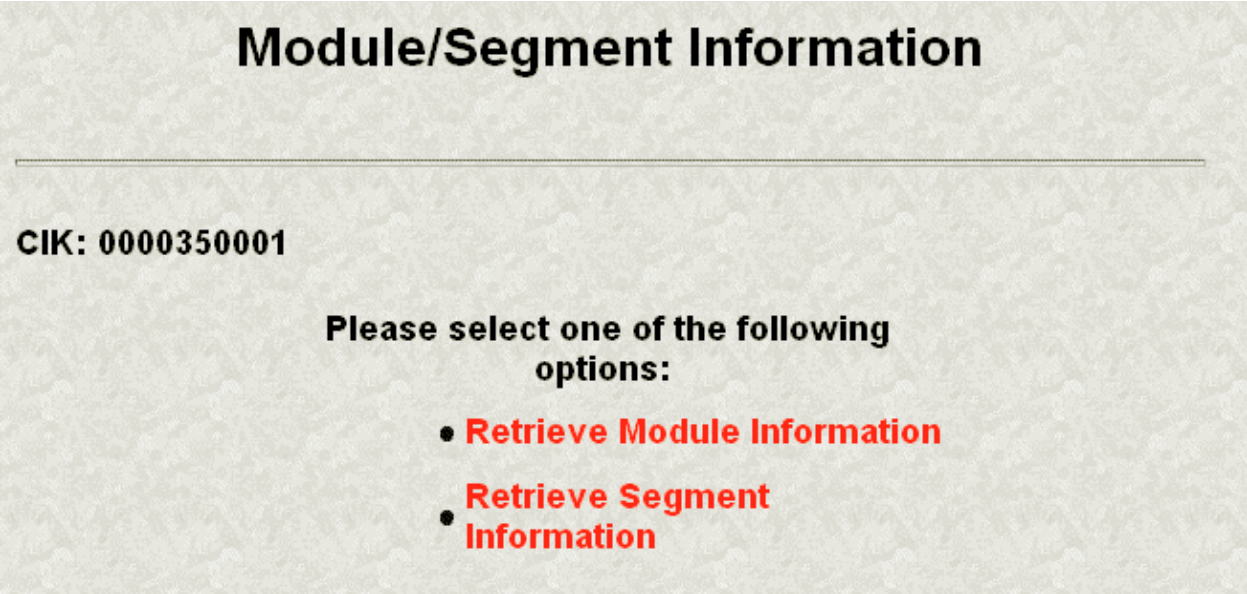



**Figure 5-1: Module/Segment Information Page**

### 5.3.3.1 Module Information

When you access the Module Information page by clicking on Retrieve Module Information, EDGAR displays a list of all the modules currently residing on EDGAR for your CIK. The list contains the names and dates the modules were posted.

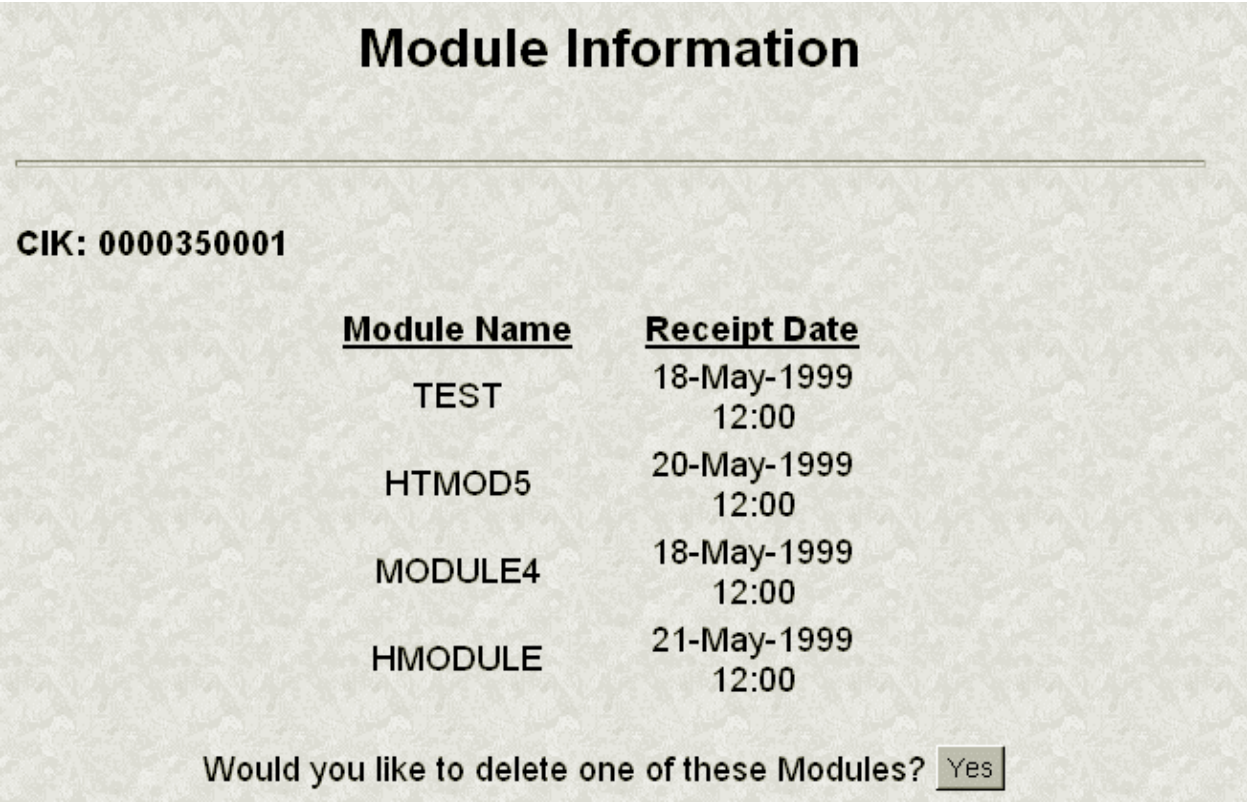



**Figure 5-2: Module Information Page**

Use your browser's print function to print this list for future reference in your submission documents, or reference in the Module/Segment page of EDGARLink.

**Note:** You cannot view the contents of a module or segment from this page.

#### 5.3.3.1.1 Deleting Modules

Because modules are stored on EDGAR indefinitely, from time to time you may need to update modules on EDGAR. To replace a module, delete the existing module, and then transmit the new module with the same name.

1. Login to the EDGAR Filing Website or the EDGAR OnlineForms/XML Website.
2. Click on Retrieve/Edit Data. Enter your CIK and CCC.
3. Click on Retrieve Module/Segment Information. (The Module/Segment Information page is displayed.)
4. Click on Retrieve Module Information.
5. Click on the [Yes] button on the bottom of this page to open the Delete Module page.

On the Delete Module page, a list of your modules is displayed in the Select Module to Delete list.

**Figure 5-3: Delete Module Page**

The Module Delete Confirmation page appears listing the module name and confirming you want to delete the listed module from EDGAR.

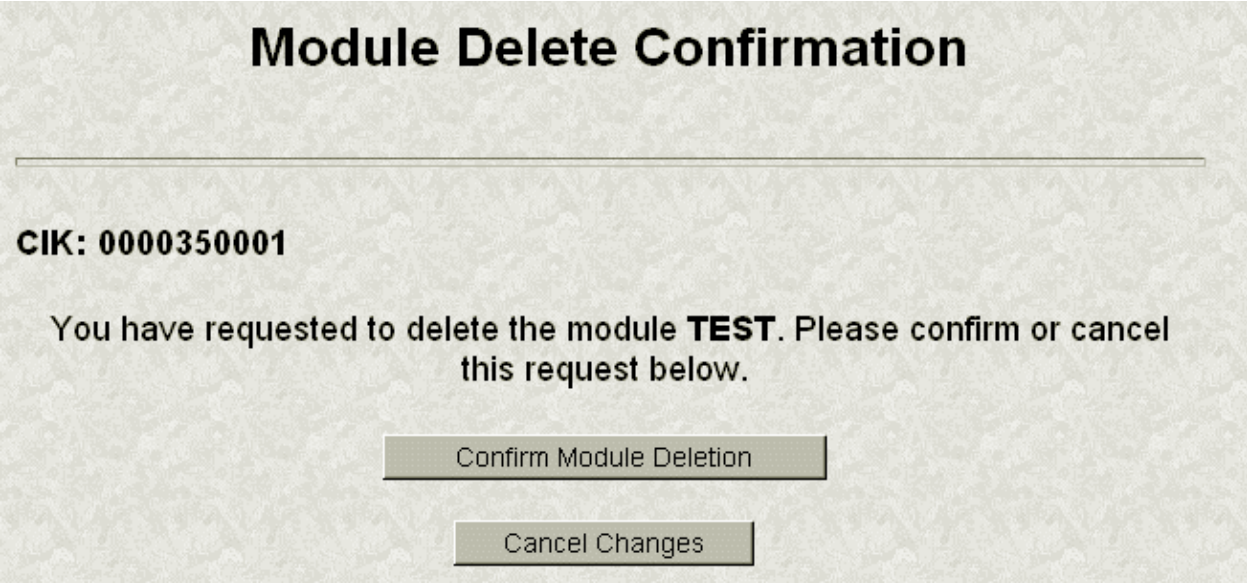



**Figure 5-4: Module Delete Confirmation Page**

6. Click on the [Confirm Module Deletion] button to delete the module.

- Click on the [Cancel Changes] button to cancel the deletion, and return to the Company and Submission Information Retrieval page.

The Delete Module Results page appears confirming your module has been deleted. Return to the Delete Module page to remove any additional modules. Once your module has been deleted from EDGAR, you cannot restore it. You will have to prepare and resubmit the module using the Module/Segment template.

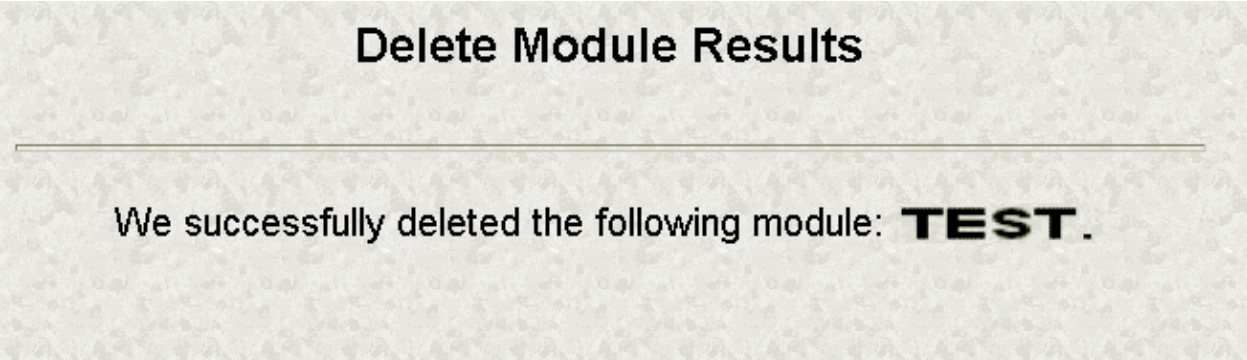



**Figure 5-5: Delete Module Results Page**

#### 5.3.3.2 Segment Information

Because segments are stored on EDGAR for only six (6) business days, you do not need to delete them. However, you can check to verify that a segment is still residing on EDGAR:

1. Login to the EDGAR Filing Website or the EDGAR OnlineForms/XML Website.
2. Click on Retrieve/Edit Data. Enter your CIK and CCC.

3. Click on Retrieve Module/Segment Information. (The Module/Segment Information page is displayed.)
4. Click on Retrieve Segment Information. The Segment Information page appears with a list of all of the segments related to your CIK.

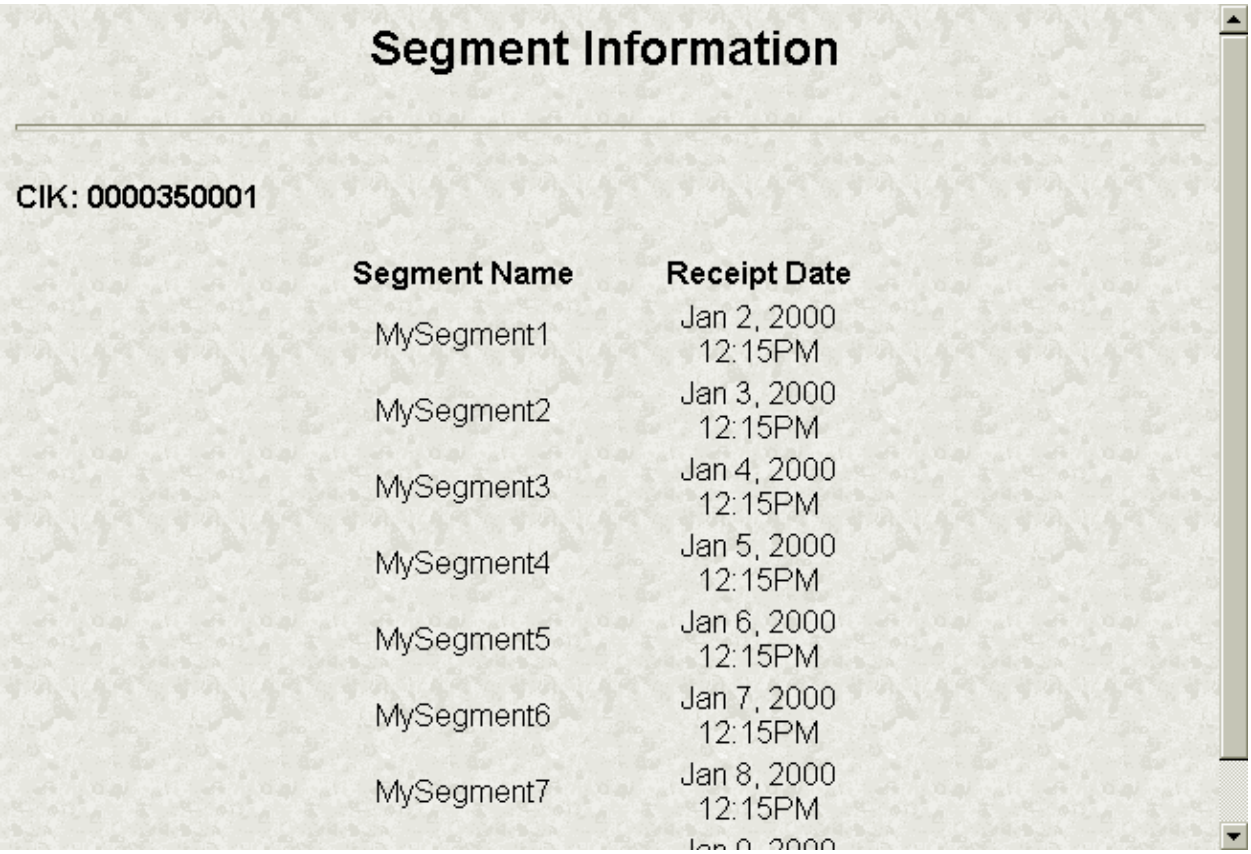



**Figure 5-6: Segment Information Page**

You can print this page using your browser's printing function for future reference.

This page displays the Segment Name and the Receipt Date. Remember you have six business days from the time EDGAR receives your segment to reference it in your submission. If you do not use the segment within six business days, you will have to resubmit it.

## 5.4 Document Types in EDGAR

### 5.4.1 Non-Public and Confidential

EDGAR is designed to separate non-public from public information and disseminate immediately only the public information. EDGAR will not immediately disseminate certain documents when specific values are entered in the Submission Type field (e.g., when the value CORRESP is entered into the Submission Type field). On June 24, 2004, the Commission announced that it would begin releasing certain correspondence or portions thereof (e.g., documents or portions of documents with CORRESP or COVER values in the Submission Type field) not less than 45 days after the staff completes a filing review. See Press Release 2004-89, "SEC Staff to Publicly Release Comment Letters and Responses."

Similarly, when the Submission Type field is public information, for EDGARLink the Type field on the Attach Document screen determines whether or not the document is public, thereby assuring that EDGAR treats cover letters submitted under Document Type COVER or correspondence submitted under Document Type CORRESP as non-public. EDGAR does not immediately disseminate non-public submission document information. The SEC staff may release all or portions of these documents electronically if they relate to the staff's review process. See SEC Press Release 2004-89, "SEC Staff to Publicly Release Comment Letters and Responses."

**Note:** EDGAR disseminates graphic files associated with non-public documents when they are filed within a public submission (such as graphics on a COVER letter for a 10-Q filing), although the non-public document itself will not be disseminated. However, graphics associated with non-public documents filed within a non-public submission (such as graphics on a correspondence letter filed as a CORRESP submission) will not be immediately disseminated.

Non-public material is different from confidential material. You should continue to submit all confidential material in paper form. For information on submitting correspondence documents see Section 7, PREPARING AND TRANSMITTING EDGARLINK SUBMISSIONS. You may also include a PDF copy in a correspondence document.

### 5.4.2 Exhibits

Many EDGAR filings include attached secondary documents that are labeled specifically as to their content. These documents are known as exhibits. When attached to a submission, each exhibit must be labeled with its specific type. A detailed list of exhibit types is found in Section E.4 Submission and/or Document Types.

## 5.5 Common Problems

| | |
|---|---|
| Illegal tags in HTML filings | For security reasons, EDGAR does not support all valid HTML tags. Be sure to restrict your tags to those listed in this manual. |
| Invalid ASCII characters | The ASCII character set is limited and including characters in your documents that are not specified in this manual will cause your filing to suspend. This is especially true of binary characters. |
| Illegal External References | If you include references in HTML documents that are external to your filing, your filing will be suspended. The only legal reference is to the SEC's Public Website. |
| Incorrect File Names | You must follow certain file naming rules for your attached documents. All document file names must be lower case and no longer than thirty-two (32) characters in length. The names must start with a letter (a-z) and may contain numbers (0-9) with no spaces. File names may contain one period (.), one hyphen (-), and one underscore (_) character and must end with ***.htm, *.txt, *.pdf, *.fil, *.jpg, *.gif, *.xsd, or *.xml** extensions. EDGARLink |

will not allow you to add an improperly named file. We recommend that you give the new file a distinctive name:

**r10q-630.txt** (the file saved in ASCII)

**r10q-630.htm** (the same file saved in HTML format)

**r10q-630.pdf** (the same file converted to PDF format)

Also, for Types 1 and 2 modules and segments, the filenames and module or segment names must be unique for each of these submission parts. You must also follow specific rules for naming modules and segments. See Section 5.3.1 Module and Segment Naming for details.

# 6. INTERACTIVE DATA

The following instructions provide guidance on the preparation, submission, and validation of EDGAR-acceptable electronic filings with attached Interactive Data documents in eXtensible Business Reporting Language (XBRL) format.

*SEC XBRL Rules*

In 2004, the Securities and Exchange Commission (SEC) began assessing the benefits of interactive data and its potential for improving the timeliness and accuracy of financial disclosure and analysis of Commission filings. As part of this evaluation, the Commission adopted rules in 2005 permitting filers, on a voluntary basis, to provide financial disclosure in interactive data format as an exhibit to certain filings to the EDGAR system.[4] In 2007, the voluntary program was extended to enable mutual funds to submit risk/return summaries.[5] In 2008, the Commission proposed that participation in the voluntary program would continue for investment companies that are registered under the Investment Company Act, business development companies, and other entities that report under the Exchange Act; however mutual funds that submit risk/return summaries, and domestic and foreign public companies that prepare their financial statements in accordance with U.S. generally accepted accounting principles (U.S. GAAP) would now be excluded from voluntary participation: Mutual funds would be required to submit XBRL-formatted risk/return summaries beginning with registration statements that become effective after the date specified in the final rule; and domestic and foreign public companies would be required to submit their XBRL-formatted financial statements and applicable financial statement schedules as specified in the final rule.

*Tagging Instructions*

As specified in the final rule, filers would be required to tag their financial statements according to the tagging instructions presented in this chapter of the EDGAR Filer Manual. These tagging instructions require working knowledge of XML and XBRL (as the instructions directly reference elements and attributes from the XML 1.0 and XBRL 2.1 specifications). This approach, though admittedly technical, is intended to provide information that is independent of the various commercially available software applications that filers may use to create their XBRL documents. It is also intended to provide detailed and unambiguous instructions that enable an XBRL document to successfully pass through EDGAR validation and the Commission's viewer for the public display of a human-readable document. Under these new rules, both the raw and rendered versions of an XBRL document on the Commission's Web site are considered to be part of the official filing. This contrasts with the voluntary program where they are only considered to be supplemental. Registrants filing under the voluntary program are encouraged to adhere to the tagging instructions described in this chapter. However, voluntary participants are only required to use the instructions that are described in Section 5.2.4 Unofficial XBRL.

*SEC Viewer and Pre-Viewer*

Tagging instructions as detailed in this document have a direct impact on the Commission's

[4] XBRL Voluntary Financial Reporting Program on the EDGAR System (Release No. 33-8230).
[5] Extension of Interactive Data Voluntary Reporting Program on the Edgar System to Include Mutual Fund Risk/Return Summary Information (Release No. 33-8781).

ability to generate human-readable documents (from raw XBRL data) to compare against the official HTML/ASCII versions of the same documents.

The Commission provides two web-based applications that consume raw XBRL data to produce and display human-readable documents. The Viewer is available to the public on the SEC Web site for the display of rendered EDGAR-disseminated XBRL documents. The Pre-Viewer is a password protected application[6] that is available only to EDGAR filers for the purpose of providing an informal preview of the Commission's rendering of XBRL documents. The assumption is that filers would submit a round of "test" filings to EDGAR to correct validation errors, and only after all errors have been corrected, check for rendering issues using the Commission's Pre-Viewer. After all validation and rendering issues have been addressed, filers can then send their "live" submissions to EDGAR confident in validation and rendering results. Instructions for the use of both Viewer and Pre-Viewer applications are available on the SEC Web site (www.sec.gov).

## 6.1 XBRL Overview

XBRL is an XML-based language that is used to for the exchange and analysis of business and financial information. An XBRL document consists of the following:

- One or more *instance* documents (instances) that contain actual data and facts,
- One or more *schema* documents (schemas) that declare the elements that can be used in the instance, and identify other schemas and files where relationships among those elements are declared,
- One or more *linkbase* documents (linkbases) containing additional information about, or relationships among, the elements in a schema document. There are five types of linkbases: Label, Definition, Reference, Presentation, and Calculation.

Schema and linkbase documents contain references to each other in the form of Uniform Resource Identifiers (URIs).

Taxonomies are sets of schemas and linkbases that are designed to be loaded and used together; for example, a schema may contain a list of linkbases that have the URIs of other schemas to be loaded, and so on. Taxonomies generally fall into one of two categories: (1) standard *base* taxonomies and (2) company *extension* taxonomies. Filers use company extension taxonomies to supplement base taxonomies and, within limits, customize those base taxonomies to their reporting goals.

Instances also use URIs to reference schemas and linkbases. The Discoverable Taxonomy Set (DTS) of an instance document is the set of all schemas and linkbases that are found by following all URI links and references.

## 6.2 Supported Versions of XBRL Standard Taxonomies

[6] The Pre-Viewer is password protected due to the sensitivity of information that has not yet been made public.

Below is a list of XBRL schemas for the core document files that are supported by EDGAR (e.g. instance, linkbase, XLink documents). The namespace that represents each document must be used in the form as shown. A recommended prefix that represents each namespace is provided. The location of the actual schema file is also identified.

| | | |
|---|---|---|
| **1. Taxonomy schema for XBRL** | | |
| _ | a. Namespace name: | http://www.xbrl.org/2003/instance |
| _ | b. Recommended prefix: | **xbrli** |
| _ | c. Location of file: | http://www.xbrl.org/2003/xbrl-instance-2003-12-31.xsd |
| **2. Schema for XML instance** | | |
| _ | a. Namespace name: | http://www.w3.org/2001/XMLSchema-instance |
| _ | b. Recommended prefix: | **xsi** |
| _ | c. Location of file: | http://www.w3.org/2001/XMLSchema-instance.xsd |
| **3. Taxonomy schema for XML** | | |
| _ | a. Namespace name: | http://www.w3.org/2001/XMLSchema |
| _ | b. Recommended prefix: | **xsd**[7] |
| _ | c. Location of file: | http://www.w3.org/2001/XMLSchema.xsd |
| **4. XBRL linkbase schema constructs** | | |
| _ | a. Namespace name: | http://www.xbrl.org/2003/linkbase |
| _ | b. Recommended prefix: | **link** |
| _ | c. Location of file: | http://www.xbrl.org/2003/xbrl-linkbase-2003-12-31.xsd |
| **5. XBRL simple and extended link constructs** | | |
| _ | a. Namespace name: | http://www.xbrl.org/2003/XLink |
| _ | b. Recommended prefix: | **xl** |
| _ | c. Location of file: | http://www.xbrl.org/2003/xl-2003-12-31.xsd |
| **6. XLink attribute specification** | | |
| _ | a. Namespace name: | http://www.w3.org/1999/xlink |
| _ | b. Recommended prefix: | **xlink** |
| _ | c. Location of file: | http://www.xbrl.org/2003/xlink-2003-12-31.xsd |
| **7. Reference Parts schema (FRTA 1.0)** | | |
| _ | a. Namespace name: | http://www.xbrl.org/2004/ref |
| _ | b. Recommended prefix: | **ref** |
| _ | c. Location of file: | http://www.xbrl.org/2004/ref-2004-08-10.xsd |
| **8. Reference Parts schema (FRTA 1.0 revised)** | | |
| _ | a. Namespace name: | http://www.xbrl.org/2006/ref |
| _ | b. Recommended prefix: | **ref** |
| _ | c. Location of file: | http://www.xbrl.org/2006/ref-2006-02-27.xsd |
| **9. Dimensions taxonomy specification** | | |
| _ | a. Namespace name: | http://xbrl.org/2005/xbrldt |
| _ | b. Recommended prefix: | **xbrldt** |
| _ | c. Location of file: | http://www.xbrl.org/2005/xbrldt-2005.xsd |

[7] The US Financial Reporting Taxonomies, Version 1.0 (April 28, 2008) uses the *xs:* prefix instead of *xsd:*.

| 10. Dimensions instance specification | | |
|---|---|---|
| _ | a. Namespace name: | http://xbrl.org/2006/xbrldi |
| _ | b. Recommended prefix: | **xbrldi** |
| _ | c. Location of file: | http://www.xbrl.org/2006/xbrldi-2006.xsd |

## 6.3 Submission Syntax

This section details rules of syntax that apply to an Interactive Data submission and all of its attachments.

### 6.3.1 Use EDGARLink Submission Templates 1, 2, and 3 to attach XBRL Document Types.

Filers may submit submissions with attached XBRL documents to the EDGAR Filing Website. The EDGAR OnlineForms/XML Website does not support the attachment of XBRL documents.

EDGARLink attaches an XBRL document to a filing in a similar manner as it attaches an ASCII/SGML or HTML document. See 5.2.2.10 and 5.2.3.1 for restrictions on the number, size, lengths of document names and other properties of attached documents.

### 6.3.2 XBRL instance, schema, and linkbase documents must be attached to an EDGAR submission using the EX-100.* or EX-101.* document types.

All XBRL document types are listed in the table below.

| XBRL Document | XBRL Related Document Type | Interactive Data Document Type | Root Element | Required Element |
|---|---|---|---|---|
| Instance | EX-100.INS | EX-101.INS | xbrli:xbrl | |
| Schema | EX-100.SCH | EX-101.SCH | xsd:schema | |
| Calculation Linkbase | EX-100.CAL | EX-101.CAL | link:linkbase | link:calculationLink |
| Definition Linkbase | EX-100.DEF | EX-101.DEF | link:linkbase | link:definitionLink |
| Label Linkbase | EX-100.LAB | EX-101.LAB | link:linkbase | link:labelLink |
| Presentation Linkbase | EX-100.PRE | EX-101.PRE | link:linkbase | link:presentationLink |
| Reference Linkbase | EX-100.REF | EX-101.REF | link:linkbase | link:referenceLink |

### 6.3.3 XBRL document names must match {base}-{date}[-{suffix}].{extension}.

| XBRL Document | Documentname Format |
|---|---|
| Instance | {base}-{date}.xml |
| Schema | {base}-{date}.xsd |
| Calculation Linkbase | {base}-{date}_cal.xml |
| Definition Linkbase | {base}-{date}_def.xml |
| Label Linkbase | {base}-{date}_lab.xml |
| Presentation Linkbase | {base}-{date}_pre.xml |
| Reference Linkbase | {base}-{date}_ref.xml |

The {base} must begin with the registrant's ticker symbol or similar mnemonic abbreviation identifying the registrant.

The {date} must denote the ending date of the period. If the instance document is a prospectus or other report whose period is indefinite, {date} must match the filing date.

For example, a Form 10-Q covering the period ending September 30, 2009 has {date} = 20090930; and a 485BPOS filed on January 23, 2010 has {date} = 20100123.

The {base} should be the same as that used for the instance in the same submission. The {date} should be the same as that of the instance, even if the content of the schema is identical to some other schema, as for example if the same schema had been used in a previous quarterly filing.

The {base} and {date} should be the same as that used for the instance in the same submission.

### 6.3.4 An XBRL document must not contain HTML character name references.

Section 5.2.2.6 defines extended ASCII characters and how they may be referenced in HTML, but XBRL documents are not HTML documents, and recognize only XML predefined entities (" & ' < and >).

To include characters greater than 127, use XML numeric character references.

For example, ® and ® are ASCII sequences producing the ® symbol.

### 6.3.5 The ampersand character must begin a valid XML predefined entity or numeric character reference.

XML with invalid predefined entity or numeric character references are treated as if an invalid character had appeared. For example, && is invalid XML.

### 6.3.6 The URI content of the xlink:href attribute, the xsi:schemaLocation attribute and the schemaLocation attribute must be relative and contain no forward slashes, or a recognized external location of a standard taxonomy schema file, or a "#" followed by a shorthand xpointer.

The xlink:href attribute must appear on the link:loc element; the schemaLocation attribute must appear on the xsd:import element, and the xsi:schemaLocation attribute must appear on the link:linkbase element and may appear on the xbrli:xbrl element.

Valid entries for the xlink:href attribute, the xsi:schemaLocation attribute and the schemaLocation attribute are document locations. If they are relative URIs, they are subject to EDGARLink attachment naming conventions. Therefore, all documents attached to the submission will be at the same level of folder hierarchy. By restricting the content of these attributes, all documents in the DTS of an instance will be either a standard taxonomy or present in the submission.

Examples:

- xlink:href="abccorp-20100123.xsd"
- <xsd:import schemaLocation="http://xbrl.org/2006/xbrldi-2006.xsd" namespace= …/>
- xlink:href="http://www.example.com/2007/example.xsd"
- xlink:href="#element(1/4)" (Comment: this is a scheme-based xpointer, not shorthand)

The XHTML namespace is intentionally omitted, since an XHTML declaration could not be a valid target for any XBRL element's xlink:href or schemaLocation attribute, and its presence in the xsi:schemaLocation attribute would not impact XBRL validation.

There are dozens of other XBRL US GAAP Taxonomies 1.0 documents to be used as templates to copy from during the preparation process, but their inclusion in an EDGAR filing tends to load unused linkbases and therefore introduces unwarranted complications such as unused extended links and a need for many prohibiting arcs. Reducing the amount of content in the DTS of the instance to its essentials frees users to more easily link the submitted documents to the linkbases of their particular interest for analysis.

### 6.3.7 XBRL document names are case sensitive.

XBRL validation requires instances, linkbases and schemas to refer to one another using URIs, which are case sensitive.

### 6.3.8 A submission must contain at least one EX-100.INS or EX-101.INS.

An XBRL instance submitted in the Voluntary Filing Program may be an EX-100.INS. An Interactive Data instance in XBRL format must be an EX-101.INS.

There can there be more than one instance in a submission.

### 6.3.9 Filers must use one of the taxonomies from US Financial Reporting Taxonomies, as specified on the SEC website as their standard taxonomy.

A listing of all taxonomy files for US Financial Reporting Taxonomies can be found on the SEC website at http://www.sec.gov/info/edgar/edgartaxonomies.shtml.

### 6.3.10 A submission must contain a company extension schema EX-100.SCH or EX-101.SCH.

A company extension taxonomy might be as simple as single schema that defines the namespace to be used by the company, and contains xsd:import elements for the relevant base taxonomy

schemas. In most cases, though, the company extension taxonomy will consist of a schema and several linkbases.

## 6.4 Semantics of Filings

This section describes the processing and the semantics of filings. A filing contains management assertions of the registrant, and following the semantic rules in this section helps the registrant to communicate those assertions as they were intended.

### 6.4.1 Since XBRL documents must be contained in an official SEC submission, EDGAR will suspend any submission that contains only XBRL documents.

Official SEC submissions contain ASCII, SGML, HTML or XML documents.

### 6.4.2 EDGAR may truncate a submission if any rule in this manual is violated.

Truncation is different from suspension. When truncating, EDGAR will not suspend the submission, it removes all XBRL documents from the submission and the filer receives a warning in their notification message.

This is performed without regard to whether the submission is live or test. A live filing that is truncated will be distributed without its XBRL attachments.

### 6.4.3 The XBRL documents in a submission must be XBRL 2.1 valid.

**Each document in the filing is tested separately for XBRL 2.1 validity. In order to increase the likelihood that XBRL documents within an EDGAR submission pass validation, filers are encouraged to validate their XBRL documents for compliance with the XBRL 2.1 Specification prior to submission.**

## 6.5 Syntax of Instances

This section defines rules governing syntax restrictions on instances. A valid Interactive Data instance is a valid XBRL 2.1 instance, but not all valid XBRL 2.1 instances are valid Interactive Data instances.

Restrictions on the xlink:href, xsi:schemaLocation and schemaLocation attributes ensure that the DTS of an instance will contain only documents in the same submission or in a standard taxonomy.

### 6.5.1 The scheme attribute of the xbrli:identifier element must be http://www.sec.gov/CIK.

### 6.5.2 An xbrli:identifier element must have the CIK of the registrant as its content.

The CIK is an xsd:normalizedString of exactly ten digits from 0 to 9.

The xbrli:identifier contains the CIK of the registrant (issuer), not the filer. Fund Series and Class identifiers, in which the CIK is nine digits following an S or C, are not allowed in the xbrli:identifier element.

For example, a public holding company with separately reporting subsidiaries may report the subsidiaries in several, separate instances in the same submission. Each instance might have a different CIK for the value in the xbrli:identifier element. By contrast, if all subsidiaries are reported in the same instance, then the CIK of the holding company is the only CIK that will appear in the xbrli:identifier element of that one instance. Section 6.6 below contains rules that apply to the xbrli:context elements in an instance containing a combined submission.

### 6.5.3 All xbrli:identifier elements in an instance must have identical content.

### 6.5.4 The xbrli:scenario element must not appear in any xbrli:context.

If the xbrli:scenario element was used, then XBRL requires that it have child elements; however, all dimensions in Interactive Data filings appear in the xbrli:segment element. Therefore, the xbrli:scenario element cannot be used.

### 6.5.5 If an xbrli:segment element appears in a context, then its children must be one or more xbrldi:explicitMember elements.

The xbrldi:typedMember element cannot appear in an instance, nor can the xbrli:segment element be used for anything other than for explicit members.

### 6.5.6 An xbrli:segment must not contain xbrldi:explicitMember elements with duplicate dimension attributes.

xbrldi:explicitMember elements must not have S-Equal values of dimension attributes. The predicate S-Equal is defined in the XBRL 2.1 specification. It is a set equality predicate (generally, not sensitive to node order, except for mixed content), insensitive to the id attribute, and sensitive to namespaces, but not to namespace prefixes.

### 6.5.7 The content of xbrldi:explicitMember and xbrldi:measure is a QName with no whitespace.

QNames with the same local-name may be S-Equal even with different namespace prefixes, if those namespace prefixes both bind to the same namespace. This has been a point of ambiguity in other XBRL applications. The content of these elements is not a string, it is a QName.

### 6.5.8 An instance must not contain duplicate xbrli:context elements.

An instance must not contain S-Equal xbrli:context elements. xbrli:segment elements are tested for equality of their children without regard to order.

The id attribute of an xbrli:context element can be any xsd:NCName, but users will find it helpful when it is a mnemonic string that contains the xbrli:period (or fiscal period), and the local part of the QName contents of the dimension attribute and xbrldi:explicitMember. There is usually no need to repeat the registrant name in the id attribute. There is no limit on the length of the id attribute.

The table shows examples of this usage.

| Period | xbrli:context id attribute |
|---|---|
| 12 months of fiscal 2007 | FY07d |
| End of fiscal 2007 | FY07e |
| Start of fiscal 2007 | FY06e |
| 3 months of the 2nd Quarter of fiscal 2007 | FY07Q2d |
| End of the 2nd Quarter of fiscal 2007 | FY07Q2e |
| 9 months year to date in fiscal 2007 | FY07M9d |
| Fiscal 2006 previously reported amounts | FY06d_ScenarioAxis_PreviouslyReportedMember |

### 6.5.9 Every xbrli:context element must appear in at least one contextRef attribute in the same instance.

Unused xbrli:context elements have no benefit to users and are easily removed by the filer before submission.

### 6.5.10 If the original HTML/ASCII document represents a reporting period of one quarter or longer, then the same date must not appear as the content of both an xbrli:startDate and an xbrli:endDate in an instance.

Only the date, not the time part of the ISO 8601 date-times should be used in contexts.

For example, a company reporting at a May 31st, 2009 fiscal year-end will have contexts whose end dates are 2008-05-31 (the prior fiscal year) and contexts whose start dates are 2008-06-01 (the current fiscal year). It will not have any contexts with start date 2008-05-31, and no contexts with end dates of 2008-06-01.

### 6.5.11 If the original HTML/ASCII document represents a reporting period of one quarter or longer, then the same date must not appear in the content of an xbrli:startDate and an xbrli:instant in the same instance.

For example, a company with a May 31st, 2009 fiscal year end will have contexts whose end dates are 2008-05-31 (the prior fiscal year) and contexts whose start dates are 2008-06-01 (the current fiscal year). It may have contexts with the instant date 2008-05-31 (the prior fiscal year end), but must not have any instant context with the date 2008-06-01.

### 6.5.12 Element xbrli:xbrl must not have duplicate child xbrli:unit elements.

Element xbrli:xbrl must not have S-Equal child xbrli:unit elements. Redundant unit elements have no benefit to users and are easily consolidated by the filer before submission.

### 6.5.13 An instance must not have more than one fact having the same element name, equal contextRef attributes, and if they are present equal decimals attributes, xsi:nil attributes, unitRef attributes and xml:lang attributes, respectively.

An instance must not have more than one fact having S-Equal element names, equal contextRef attributes, and if they are present V-Equal decimals attributes, xsi:nil attributes, unitRef attributes and xml:lang attributes, respectively. A fact is an occurrence in an instance of an element with a

contextRef attribute. The values of the id attribute and the text content of the element are not relevant to detection of duplicate facts. Other rules forbidding S-equal xbrli:context and xbrli:unit elements ensure that duplicate values of the contextRef and unitRef attributes can be detected without dereferencing.

The predicate V-Equal is as defined in the XBRL 2.1 specification. The V-Equal test is sensitive to the underlying data type, so the decimals attribute of '-6' is V-Equal to decimals '-06.0', and V-Equal operates on default values, so the absence of the xsi:nil attribute is V-Equal to the xsi:nil attribute equal to 'false'.

In unusual cases the same fact may be presented with different levels of detail, such as "123456 Shares with decimals equal to 'INF'", and "120000 Shares with decimals equal to '-3'". Instead of including both facts in the instance, the instance should contain only the more precise one.

Duplicate facts have no benefit to users and are easily consolidated by the filer before submission.

### 6.5.14 The default value of the xml:lang attribute on non-numeric facts and on link:footnote is 'en-US'.

XBRL 2.1 does not specify a default value for the xml:lang attribute, but an Interactive Data instance assumes one.

### 6.5.15 An instance having a fact with non-empty content and the xml:lang attribute not starting with "en" must also contain a fact using the same element and all other attributes with an xml:lang attribute that begins with "en".

The valid values of an xml:lang attribute that begin with "en" denote variants of English, such as "en", "en-US", and "en-UK" and match the pattern en|en-[A-Z][A-Z].

Non-English content may appear but it must be translated into English.

For example, the English fact below can appear in an instance without the French fact, but the French fact cannot appear without the English fact:

```
<eg:q contextRef='x'>yes</eg:q>
<eg:q contextRef='x' xml:lang='fr'>oui</eg:q>
```

### 6.5.16 If the text content of a fact with base type us-gaap:textBlockItemType contains the "<" character followed by an NCName and whitespace, then after un-escaping the text, the content must contain only well-formed XML.

The "<" character may appear in the text content of an XML element as "<", "<", "<" or some other guise; when it appears, the content of the element will then be "un-escaped" for analysis. If "<" is followed by an NCName and whitespace, then the content is tested for XML well-formedness.

Although the name of every element in the US GAAP Taxonomies 1.0 with base type us-gaap:textBlockItemType ends with the string "TextBlock," the reverse is not true; an element name has no significance in this rule.

| Example XBRL | Text After "un-escaping" | Valid |
|---|---|---|

| | | |
|---|---|---|
| <eg:AcidityTextBlock><br>pH<1.0<br></eg:AcidityTextBlock> | pH < 1.0 | With out an NCName, rule is N/A, so Yes. |
| <us-gaap:InventoryTextBlock contextRef="x"><br>Inventory<BR><br></us-gaap:InventoryTextBlock> | Inventory<BR> | No |
| <us-gaap:InventoryTextBlock contextRef="x"><br>3. <B>Inventory</B><br></us-gaap:InventoryTextBlock> | 3. <B>Inventory</B> | Yes |
| <eg:BenchmarkTextBlock><br>The <i>S&P 500®</i> Index<br></eg:BenchmarkTextBlock> | The S&P 500® Index | Yes |

Some software applications may render the resulting content of the element as if it was embedded in an HTML 3.2 document, and well-formed XML is a prerequisite for well-formed HTML. Registrants may also choose other variations of HTML such as XHTML. Considering the status of the text as a kind of management assertion, well-formed XML is in the interest of the registrant because it decreases the likelihood of incorrect renderings.

If the ampersand character must appear in the well-formed XML, it must be doubly quoted as shown in the example above.

### 6.5.17 A fact whose text content contains well-formed XML must not contain tags that match SCRIPT, script, OBJECT or object.

This is a logical consequence of the EDGAR prohibition on active content.

### 6.5.18 The xbrli:xbrl element must not have any facts with the precision attribute.

This applies to the submission only; the word “precision” may be used in other ways by XBRL preparation software.

### 6.5.19 A fact is defined to have a footnote if it has an id attribute and a link:footnoteArc to a nonempty link:footnote in the same instance.

Some facts require footnotes. Such a fact must have an id attribute whose value appears in the same instance as the value of an xlink:href attribute on an xlink:loc element having a parent link:footnoteLink element with an xlink:role attribute equal to ‘http://www.xbrl.org/2003/role/link’, a sibling link:footnote element with an xml:lang attribute of ‘en-US’ and an xlink:role attribute of ‘http://www.xbrl.org/2003/role/footnote’, and a link:footnoteArc element with an xlink:arcrole attribute with the xlink:arcrole attribute equal to ‘http://www.xbrl.org/2003/arcrole/fact-footnote’ whose xlink:from and xlink:to attribute values match the xlink:label attribute of the aforementioned link:loc and link:footnote elements, respectively.

### 6.5.20 An instance covering a reporting period must contain a Required Context that is an xbrli:context having xbrli:startDate equal to the first day of the reporting period and xbrli:endDate equal to its last day.

This rule defines “Required Context”.

For example, this rule applies to a filing such as a Form 10-Q for the last calendar quarter of 2009, with xbrli:startDate equal to '2009-10-01' and xbrli:endDate equal to '2009-12-31'.

### 6.5.21 For each required Document Information element, an instance must contain a fact with that element and a contextRef attribute referring to its Required Context.

The Required Document Information elements are:

| Required Document Element | Base Type | (Example) |
|---|---|---|
| dei:DocumentType | 10-Q, 10-K, 20-F, S-1, S-3, S-4, S-11, F-1, F-3, F-4, 485BPOS, N-CSRS, 8-K, 8-K15D5, 8-K12B, 8-K12G3, 10-KT, 10-QT, NT 10-K, NT 10-Q [\|/A[\|1-9 [\|0-9]]] | 8-K<br>10-Q/A1 |
| | | |
| dei:DocumentPeriodEndDate | CCYY-MM-DD | 2009-09-30 |
| dei:AmendmentFlag | xsd:boolean | true |
| dei:AmendmentDescription | xsd:normalizedString | Correct the company HQ address |

CCYY-MM-DD is an ISO 8601 format date. ISO 8601 is the international standard for representing dates, times, durations and periods issued by the International Standards Organization.

Other elements in the "dei" namespace whose names start with "Document" are optional.

### 6.5.22 An instance must contain one non-empty fact for each required Entity Information element, each with a contextRef attribute referring to a Required Context.

The Required Entity Information elements are:

| Required Element (namespace prefix dei) | Base Type | (Example) |
|---|---|---|
| CurrentFiscalYearEndDate | --MM-DD | --12-31 |
| EntityCentralIndexKey | us-types:centralIndexKey | 0005551212 |
| EntityCurrentReportingStatus | us-types:yesNo | Yes |
| EntityFilerCategory | us-types:filerCategory | Large Accelerated Filer |
| EntityRegistrantName | xsd:normalizedString | General Example Company |
| EntityVoluntaryFilers | us-types:yesNo | No |
| EntityWellKnownSeasonedIssuer | us-types:yesNo | Yes |
| **Unless dei:DocumentType matches 485[A\|B]POS[,/A[,1-9[\|0-9]]], then also:** | | |
| EntityCommonStockSharesOutstanding | xsd:decimal | 123456789 |
| EntityPublicFloat | xsd:decimal | 987654321 |

**6.5.23 All other elements in the dei namespace are optional.**

**6.5.24 The contents of the dei:EntityCentralIndexKey fact in the Required Context must equal the content of the xbrli:identifier element in that context.**

**6.5.25 The official Registrant Name that corresponds to the CIK of the xbrli:identifier text content must be a case-insensitive prefix of the dei:EntityRegistrantName fact in the Required Context.**

For example, the CIK 0005551212 has official registrant name ALPHA BETA CHI, which is a case-insensitive prefix of “Alpha Beta Chi Company”.

**6.5.26 Elements with a type attribute equal to or a restriction of ‘us-types:domainItemType’ must not appear as facts in an instance.**

Elements of this type are for use only in the xbrldi:explicitMember element.

**6.5.27 A link:footnoteLink xlink:role attribute must not be empty.**

Although valid XBRL, an empty xlink:role attribute has no benefit.

**6.5.28 An link:footnoteLink element must have no children other than link:loc, link:footnote, and link:footnoteArc.**

Although valid XBRL 2.1, custom elements in the substitution groups of link:loc, link:footnote or link:footnoteArc have no value to users.

**6.5.29 The xlink:role attribute of a link:footnote element must be defined in the XBRL Specification 2.1.**

**6.5.30 The xlink:role attribute of a link:loc element must be empty, or defined in the XBRL Specification 2.1.**

**6.5.31 The xlink:arcrole attribute of a link:footnoteArc element must be defined in the XBRL Specification 2.1.**

**6.5.32 The link:footnoteArc element requires an order attribute.**

**6.5.33 A link:footnoteLink link:loc xlink:href attribute must start with the sharp sign “#”.**

Occurrences of link:footnote in an instance can only refer to facts in that instance.

The target of a link:footnote locator xlink:href attribute may be an element with xsi:nil='true', so registrants should not assume that a “nil” fact is completely equivalent to a “missing” fact.

**6.5.34 Every nonempty link:footnote element must be linked to at least one fact.**

A nonempty link:footnote element must have an xlink:label attribute equal to an xlink:to attribute of a sibling link:footnoteArc.

Footnotes with text must not "dangle". By contrast, a link:loc element that is not connected by a link:footnoteArc is legal syntax.

## 6.6 Semantics of Instances

This section describes the processing and the semantics of instances. An instance contains management assertions, and following the semantic rules in this section helps the registrant to communicate those assertions as they were intended.

### 6.6.1 In an instance reporting a fiscal year, non-numeric facts containing text about any portion of that or a prior year must have a contextRef attribute to an xbrli:context whose xbrli:startDate and xbrli:endDate represent the reporting period year.

For example, in a fiscal year 2009 report a company describes litigation settled in fiscal 2007. Nevertheless, the disclosure text should be in a context for fiscal 2009.

### 6.6.2 In an instance reporting a fiscal year-to-date, the non-numeric facts containing text about any portion of the year-to-date or prior year must have a contextRef attribute to an xbrli:context whose xbrli:startDate and xbrli:endDate represent the year-to-date.

For example, a company completes an acquisition in its second fiscal quarter. In its 3rd quarter fiscal report, the Acquisitions note contains text describing that same acquisition. The 3rd quarter text should be in the context for the first nine months (that is, the year-to-date).

### 6.6.3 Facts about a registrant must have an xbrli:context element in the default legal entity, except for facts that apply only to a reportable segment or a subsidiary with separate reporting obligations to the Commission.

A context is defined to be "in the default legal entity" if and only if it has no xbrldi:explicitMember with a dimension attribute equal to 'dei:LegalEntityAxis'.

The entity that it refers to is a Consolidated Entity, which is also the entity in the xbrli:identifier element of the Required Context.

### 6.6.4 If facts about a Consolidated Entity and one or more of its subsidiaries, each with separate reporting obligations to the Commission, appear in a single instance, it is a consolidating instance.

This is common when disclosures about the parent company and its separately reporting subsidiaries are included in a single, combined filing, such as Form 10-K. However, the separate financial statements of each entity must appear in separate instances.

### 6.6.5 The contexts for facts about entities other than the Consolidated Entity must have xbrli:explicitMember with a dimension attribute equal to us-gaap:LegalEntityAxis and distinct values.

The dimension member must be declared in the company extension schema and linkbases as detailed in Sections 6.7 and 6.16 below.

The us-gaap:LegalEntityAxis axis is only needed for a consolidating instance that contains facts about multiple subsidiaries.

For example, a holding company (ABC) files a Form 10-K that contains:

1. The face financial statements of the holding company on a consolidated basis;
2. Selected financial data for each its separately reporting subsidiaries (DEF and GHI)

If facts about all entities ABC, DEF and GHI are included in a single instance document, at least three contexts are required, as shown below.

```
<xbrli:context id="FY09"><xbrli:entity>
 <xbrli:identifier scheme="http://www.sec.gov/CIK">999999</xbrli:identifier>
 </xbrli:entity>…</xbrli:context>

 <xbrli:context id="FY09_DEF"><xbrli:entity>
 <xbrli:identifier scheme="http://www.sec.gov/CIK">999999</xbrli:identifier>
 <xbrli:segment>
 <xbrldi:explicitMember dimension="dei:LegalEntityAxis">abc:DEF</xbrldi:explicitMember>
 </xbrli:segment>
 </xbrli:entity>…</xbrli:context>

 <xbrli:context id="FY09_GHI"><xbrli:entity>
 <xbrli:identifier scheme="http://www.sec.gov/CIK">999999</xbrli:identifier>
 <xbrli:segment>
 <xbrldi:explicitMember dimension="dei:LegalEntityAxis">abc:GHI</xbrldi:explicitMember>
 </xbrli:segment>
 </xbrli:entity
>…</xbrli:context>
```

In this example, assume namespace prefix “abc” is bound to the company’s extension schema namespace.

### 6.6.6 Facts in a consolidating instance with a context that names an entity with subsidiaries, applies collectively to subsidiaries within that subset.

For example, ABC is a public holding company whose submission has an instance document containing the consolidated statements of ABC, selected financial data of each of its separately reporting subsidiaries DEF, GHI and JKL, a (non-numeric). Note to the Financial Statements applies only to subsidiaries GHI and JKL (but not to DEF), and in that note appears a material (numeric) figure “USD 30m” for (say) combined expenses of GHI and JKL. If the numeric fact is reported then a new domain member (such as “G_J”) could be used to denote the combination of those two subsidiaries, and be used in the xbrldi:explicitMember element. In this example the namespace prefix “abc” is bound to the company’s extension taxonomy namespace:

```
<xbrli:context id="FY09_GHIJKL"><xbrli:entity>
 <xbrli:identifier scheme="http://www.sec.gov/CIK">999999</xbrli:identifier>
 <xbrli:segment>
 <xbrldi:explicitMember dimension="dei:LegalEntityAxis">abc:G_J</xbrldi:explicitMember>
 </xbrli:segment>
 </xbrli:entity>…</xbrli:context>
```

However, creating such "synthetic" entities should be avoided if the only facts that will be disclosed are non-numeric; in that case it is much better to simply duplicate the non-numeric facts. For example, consider a fund prospectus that contains a narrative fee disclosure that applies to share classes A, B and T, but a different narrative fee disclosure that applies to share class I. Tag the disclosure separately, once for each class. Do not create a new domain member named ABT to denote the combination of classes for the context of the narrative fee disclosure.

Section 6.16 below requires the members of each domain to form a tree, so that if GHI and JKL are combined in a context as G_J, then DEF and GHI cannot also be combined for a different context in any instance using the same company extension schema and linkbases. The situation will not arise at all at levels (i), (ii) or (iii) tagging, and will be extremely rare even at level (iv).

### 6.6.7 In a consolidating instance, facts that apply only to the parent company and not to any specific subsidiaries must have contexts whose xbrldi:explicitMember elements have a dimension attribute of dei:LegalEntityAxis and value us-gaap:ParentCompanyMember.

Rule 6.6.4 above gives the registrant freedom to define domain members to identify subsidiaries, but the registrant cannot choose the domain member to use for the parent company.

### 6.6.8 In a consolidating instance, facts that apply only to eliminations between subsidiaries must have contexts whose xbrldi:explicitMember elements have a dimension attribute of dei:LegalEntityAxis and value us-gaap:ConsolidationEliminationsMember.

Rule 6.6.4 above gives the registrant freedom to define domain members to identify subsidiaries, but the registrant cannot choose the domain member to use for eliminations.

For example, a consolidation of ABC with its subsidiaries contains corporate headquarters expenses that must be expressed as facts about us-gaap:ParentCompanyMember, and eliminations between DEF and GHI that are expressed as (negative) figures that are facts about us-gaap:ConsolidationEliminationsMember.

### 6.6.9 Facts that apply to all classes of stock in a statement must have an xbrli:context element having only the default member of the dimension attribute us-gaap:StatementClassOfStockAxis.

The default element of the us-gaap:StatementClassOfStockAxis is us-gaap:ClassOfStockDomain and refers to facts about an entire statement, independent of the class of stock.

### 6.6.10 An instance containing facts that are only specific to distinct stock classes in a statement must distinguish those facts using xbrli:context elements whose

**xbrldi:explicitMember elements have a dimension attribute of dei:StatementClassOfStockAxis.**

Many "generic" stock class domain members appear in the us-gaap namespace, but filers may also create new domain members to refer to specific classes.

### 6.6.11 An instance containing multiple reports about the same entity for the same periods under different reporting assumptions must distinguish the facts in different reports using xbrli:context elements whose xbrldi:explicitMember elements have a dimension attribute of us-gaap:StatementScenarioAxis.

Although the default scenario domain member is normally used to the same effect as "actual", when there is more than one entirely distinct report the Scenario axis is used to distinguish the reports.

### 6.6.12 An instance must contain a fact for each combination of line item and period that appears on the face of the financial statements of the corresponding official HTML/ASCII document.

For example, a small fragment of a balance sheet:

| (in thousands) | | 2007 | 2006 |
|---|---|---|---|
| Land | $ | 31,659 | 31,601 |

This example corresponds to these two facts for the combination of line item and period:

```
<us-gaap:Land unitRef="usd" decimals="-3" contextRef="FY07e">31659000</us-gaap:Land>
<us:gaap:Land unitRef="usd" decimals="-3" contextRef="FY06e">31601000</us-gaap:Land>
```

### 6.6.13 The facts representing a line item that appears on the face of the financial statements of the corresponding official HTML/ASCII document must use the same element in different periods.

For example:

| (in thousands) | | 2007 | 2006 |
|---|---|---|---|
| Land and buildings | $ | 31,659 | 31,601 |

The two facts must not use different elements:

```
<us-gaap:Land unitRef="usd" decimals="-3" contextRef="FY07e">31659000</us-gaap:Land>
<us-gaap:LandAndBuildings unitRef="usd" decimals="-3"
contextRef="FY06e">31601000</us-gaap:LandAndBuildings>
```

Use only the more encompassing element us-gaap:LandAndBuildings.

A consequence of following this rule is that facts for the same registrant from submission to submission will usually, though not always, use the same elements.

**6.6.14 An instance must contain a fact for each amount disclosed parenthetically in line items that appears on the face of the financial statements of the corresponding official HTML/ASCII document.**

Example:

| (in thousands) | | 2007 |
|---|---|---|
| Receivables (net of allowance for bad debts of $200 in 2007) | $ | 700 |

The instance contains two facts:

<us-gaap:AccountsReceivableNetCurrent unitRef="usd" decimals="-3" contextRef="FY07e">700000</us-gaap:AccountsReceivableNetCurrent>

<us-gaap:AllowanceForDoubtfulAccountsReceivableCurrent unitRef="usd" decimals="-3" contextRef="FY07e">200000</us-gaap:AllowanceForDoubtfulAccountsReceivableCurrent>

For example, note that even if Receivables had been $1,000 at the end of 2006 with no allowance for doubtful accounts not material enough to be parenthetically disclosed, that would not make it a Gross Receivables figure, and the net value would nevertheless be reported as

<us-gaap:AccountsReceivableNetCurrent unitRef="usd" decimals="-3" contextRef="FY06e">1</us-gaap:AccountsReceivableNetCurrent>

**6.6.15 The xsi:nil="true" attribute must be used only to convey a value that is different from both "zero" and different from not reporting the fact at all, or to identify a fact detailed only by a link:footnote.**

For example, asmall fragment of a balance sheet:

| | | 2007 | 2006 |
|---|---|---|---|
| Commitments and Contingencies | $ | - | - |

This corresponds to these two facts:

<us-gaap:CommitmentsAndContingencies unitRef="usd" contextRef="FY07e" xsi:nil="true"/>

<us-gaap:CommitmentsAndContingencies unitRef="usd" contextRef="FY06e" xsi:nil="true"/>

**6.6.16 An instance must contain facts containing each complete footnote of the corresponding official HTML/ASCII document, as a single block of text.**

Each non-numeric fact **must reflect the same information in** the corresponding text in the official HTML/ASCII document. Formatting and layout is relevant for elements of a type attribute us-types:textBlockItemType, but not for any other types.

For example, the original text as displayed in a browser:

***Dividends***

Our Board of Directors declared the following dividends:

| **Declaration Date** | | **Per Share Dividend** |
|---|---|---|
| *(Fiscal year 2008)* | | |
| September 17, 2008 | $ | 0.09 |

The original HTML 3.2 format text:

<B><I>Dividends</I></B><P>Our Board of Directors declared the following dividends:</P><TABLE>

<TR><TH align=left valign=bottom>Declaration Date</TH><TH/><TH colspan=2 width=70>Per Share Dividend</TH></TR>

<TR><TD align=left><I>Fiscal year 2008</I></TD></TR>

<TR><TD align=left>September 17, 2008</TD><TD/><TD>$</TD><TD align=right>0.09</TD></TR>

</TABLE>

This text must appear in a text block. But if all the layout and formatting are removed and whitespace is normalized, the result is much harder to understand:

Dividends Our Board of Directors declared the following dividends: Declaration Date Per Share Dividend (Fiscal year 2008) September 17, 2008 $ 0.09

Therefore the entire text must appear as text containing only well-formed XHTML, in which the tags are balanced and the attributes quoted:

<us-gaap:CashFlowSupplementalDisclosuresTextBlock contextRef="FY08Q1">

<B><I>Dividends</I></B><P>Our Board of Directors declared the following dividends:</P><TABLE>

<TR><TH align="left" valign="bottom">Declaration Date</TH><TH/><TH colspan="2" width="70">Per Share Dividend</TH></TR>

<TR><TD align="left"><I>Fiscal year 2008</I></TD></TR>

<TR><TD align="left">September 17, 2008</TD><TD/><TD>$</TD><TD align="right">0.09</TD></TR>

</TABLE></us-gaap:CashFlowSupplementalDisclosuresTextBlock >

### 6.6.17 An instance must not contain facts that do not appear in the corresponding official HTML/ASCII document.

The information in interactive data format should not be more or less than the information in the official HTML/ASCII document of the related registration statement or report.

### 6.6.18 Page headers and footers appearing in an official HTML/ASCII document must not appear in any of the facts or link:footnote elements of an instance.

The term "footer" refers to a layout location on a printed page; it is not a "footnote". The phrase "The accompanying notes are an integral part of these financial statements" is considered a page footer for purposes of this rule.

### 6.6.19 For each significant accounting policy within the accounting policies footnote of the corresponding official HTML/ASCII document, an instance must contain a "level (ii)" fact containing the policy as a block of text.

Footnotes (equivalently, "Notes to the Financial Statements") are represented in instances at four levels of detail. Level (i) is always required (Rule 6.6.16 above), and levels (ii), (iii) and (iv) are required from registrants after a full year of filings at level (i).

**6.6.20 An instance must contain each table within each footnote in the corresponding official HTML/ASCII document as a separate "level (iii)" fact block of text**

**6.6.21 In the example given in Rule 6.6.16 above, the table would be tagged separately:**

<us-gaap:ScheduleOfDividendsPayableTextBlock contextRef="FY08Q1">

<TABLE>

<TR><TH align="left" valign="bottom">Declaration Date</TH><TH/><TH colspan="2" width="70">Per Share Dividend</TH></TR>

<TR><TD align="left"><I>Fiscal year 2008</I></TD></TR>

<TR><TD align="left">September 17, 2008</TD><TD/><TD>$</TD><TD align="right">0.09</TD></TR>

</TABLE></us-gaap:ScheduleOfDividendsPayableTextBlock >

**6.6.22 An instance must contain each monetary value, percentage, number, date and narrative disclosure required to be disclosed by U.S. GAAP, IFRS (if applicable) and Commission regulations in each footnote in the corresponding official HTML/ASCII document, as a "level (iv)" fact.**

For example, level (iv) facts appear separately from the text blocks of levels (i) to (iii); the fact may have non-material changes to the formatting of dates and possibly other facts, for example:

| Declaration Date | Per Share Dividend |
|---|---|
| *(Fiscal year 2008)* | |
| September 17, 2008 | $ 0.09 |

This table contains only two facts, in which "September 17, 2008" becomes "2008-09-17" and "0.09" becomes ".09":

<us-gaap:DividendsPayableDeclarationDate contextRef="…" >2008-09˜17</us-gaap:DividendsPayableDeclarationDate>

<us-gaap:DividendsPayablePerShare contextRef="…" unitRef="usdPerShare" decimals="INF" >.09</us-gaap:DividendsPayablePerShare >

**6.6.23 An element used in numeric facts representing amounts must have an xbrli:periodType attribute that is the same as the amounts reported.**

An element with an xbrli:periodType attribute of "instant" has values that are only measurable at a point in time; the value "duration" is used for all other elements, including textual information. Most elements in the US GAAP, RR and other taxonomies have the "duration" period type. Elements in the ICI taxonomy all have an "instant" period type.

Elements in the XBRL US GAAP Taxonomies 1.0 are never identified as being a beginning or ending period amount. The same element can represent both a beginning and ending balance, because the underlying financial concept is the same. The differentiating factor is the point in time, which is identified in the instance document and not the taxonomy. For example, in the Property, Plant and Equipment roll-forward (Figure 14), the "Property, Plant and Equipment, Net" element is used twice, with facts in an instance document indicating the date of the reported amount.

**6.6.24 If an element used in numeric facts representing amounts in one or more periods has a definition, then the scope of that definition must include the amounts reported for that line item in the corresponding official HTML/ASCII document.**

An element "has a definition" if there is text in the link:label element located as follows: label linkbases published at http://xbrl.us/us-gaap/1.0/[elts|non-gaap]/*-doc-{date}.xml contain link:label elements with an xml:lang="en-US" attribute and an xlink:role attribute equal to 'http://www.xbrl.org/2003/role/documentation'. If a link:labelArc with an xlink:to attribute matching the xlink:label attribute of such a link:label element, and an xlink:from attribute that matches the xlink:label attribute of a link:loc whose xlink:href attribute is an element, then the text of link:label is the definition of that element.

The definition is an element's most important attribute and must be consistent with the financial concept reported. An element should be interpreted by the substantive meaning provided in its definition. Definitions cannot be changed. As important as they are, all definitions have limitations, so preparers should not base their choice of an element simply on minor, immaterial differentials in definitions. Determining whether a definition is consistent with the financial concept requires judgment, and other attributes of the element must be considered.

**6.6.25 An element must not be used in numeric facts representing amounts of a line item in different periods if it has a definition that explicitly excludes one or more of the amounts in the corresponding official HTML/ASCII document.**

For example, the definition for element "Other Restructuring Costs" states that it "excludes costs associated with the retirement of a long-lived asset and severance costs associated with established compensation plans."

**6.6.26 When there is a choice among different elements that have definitions consistent with a set of facts in one or more periods, use the element with the narrowest definition.**

For example, while in principle, eleven possible word combinations may be derived from "depreciation", "amortization", "impairment", and "depletion", all eleven might not be included as distinct elements in a standard taxonomy namespace. If the line item being reported consists only of depreciation, then use an element such as DepreciationAndAmortization; do not use any of the alternative elements whose definition also includes impairment or depletion.

**6.6.27 If there is a choice among different elements whose type attribute is consistent with a set of facts in one or more periods, use the element with the most specific type attribute.**

For example, a footnote contains the sentence "The assumed discount rate is 2%" or, equivalently, "The assumed discount rate is two percent". There is a numeric element declared in a standard taxonomy for the value of assumed discount rates, and another element for "assumptions". Use the numeric assumed discount rate.

Another example is if a fact is a dollar amount and there are some potential elements that are monetary and others that are strings or text blocks, the monetary elements must be used. Similarly, "per share" dollar amounts must be tagged with "per share" elements.

**6.6.28 When there is a choice among different elements having distinct link:reference elements in a standard taxonomy, use the element with the most specific reference.**

Reference linkbases containing link:reference elements do not have to be in the DTS of the instance as submitted but they should be used during the preparation of the instance.

For example, an element with a link:reference to a specific paragraph in a FAS is likely to be a better choice than an element that simply refers to the entire FAS. Determining whether references supporting the definition and are consistent with the financial fact requires judgment, and other attributes of the element must be considered.

**6.6.29 When choosing the most appropriate element for facts in one or more periods, the element's xbrli:periodType attribute takes precedence over the type attribute, which takes precedence over the element's documentation string, which in turn takes precedence over the label string, which in turn takes precedence over link:reference elements.**

The calculation, definition, and presentation linkbases published along with standard taxonomies schemas are extremely useful ways to communicate how elements are related to each other, but these linkbases are to be used as templates by preparers to build their own linkbases to communicate their own intended relationships. Also, any element in a standard taxonomy schema may be used in an instance that has the schema in its DTS independently of which "industry" linkbases it might have appeared in. Therefore it is the elements standing by themselves with their definitions, references and attributes that are definitive.

The name attribute of an element is a mnemonic, not a definition; do not use the name attribute of an element as a definitive indicator of its meaning.

**6.6.30 Invert the sign of a numeric fact whose element has an xbrli:balance value that is inconsistent with the reporting concept being reported.**

The value of xbrli:balance (debit or credit) is assigned to monetary elements in a standard taxonomy namespace from the perspective of the income statement and balance sheet. This perspective may be inconsistent with the presentation of the element in the financial statements. For example, a financial concept in the cash flow statement may be represented by an element that was assigned an xbrli:balance based on the income statement. As a result, the xbrli:balance may be different from preparers' expectations. A different xbrli:balance value for an element must not influence the registrant in deciding whether the element is appropriate for the fact representing a financial concept, and registrants should not create a new element if an element in a standard taxonomy namespace is consistent with the financial concept reported in all respects except xbrli:balance.

Use an element even if its xbrli:balance is not the balance type expected.

**6.6.31 The content of a numeric fact never has a scale factor.**

Examples:

- The value "twenty thousand" may appear in a numeric fact as any legal decimal representation of 20,000, such as 20000, 20000.0, or 020000. It must not appear as "20".

- The value “20%” may appear in a numeric fact as any legal decimal representation of .2, such as 0.2, 0.20, 000.2000.
- The value “20%” must not appear in a numeric fact as “20”, “20/100”, “20%” or any variation of the integer “20”

### 6.6.32 The value of the decimals attribute of a fact must correspond to the accuracy of the corresponding amount as reported in the official HTML/ASCII document.

The decimals attribute influences how numbers are interpreted in XBRL and any value for the decimals attribute other than the value INF implies rounding or truncation. Use the following table to select the correct value of the decimals attribute for a fact so that it corresponds to the value as presented (most often rounded) on the corresponding official HTML/ASCII document.

| Accuracy of the amount as shown in official HTML/ASCII document | Value of decimals attribute |
|---|---|
| Exact monetary, percentage, basis point or any other amount | INF |
| Rounded to billions | -9 |
| Rounded to millions | -6 |
| Rounded to thousands | -3 |
| Rounded to units | 0 |
| Rounded to cents | 2 |
| Rounded to a whole percentage | 2 |
| Rounded to basis points | 4 |

Examples:

| Fact | Value | Value of decimals attribute |
|---|---|---|
| A federal tax rate of (exactly) 46% | .46 | INF |
| An management fee of (exactly) 10 basis points | .001 | INF |
| A (rounded) profit margin of 9.3% | .093 | 3 |
| A (rounded) change in NAV of 12 basis points | .0012 | 4 |
| A (rounded) inventory “in thousands” of 100 | 100000 | -3 |
| A (rounded) inventory “in thousands” of 100.2 | 100200 | -2 |

The decimals attribute is not a scale factor.

The decimals attribute is not a formatting code; it does not indicate that the digits in the instance must subsequently be presented to a user in any particular way.

### 6.6.33 Do not resolve calculation inconsistencies by inserting digits that do not appear in the official HTML/ASCII document.

For example, rounding can result in calculation inconsistencies. In this example, XBRL validation software will identify a calculation inconsistency:

| | |
|---|---|
| Earnings per share, Basic | 1.30 |
| Income (Loss) from Discontinued Operations, Net of Tax, Per Basic Share | .01 |
| Income (Loss) from Continuing Operations, Per Basic Share | 1.28 |

The decimals attribute must be equal to "2" for all three amounts, because these digits as reported in the financial statement have been rounded. Adjusting the decimals attribute of "2" on the facts to "1" or "3" will not resolve the inconsistency. Adding hidden digits, such as changing .01 to .014 and 1.28 to 1.284, and setting the decimals attribute to "3" may resolve the calculation inconsistency, but the extra digits were not reported in the official HTML/ASCII document.

### 6.6.34 Do not define or use units that imply a scale factor on a currency.

To express amounts in US Dollars, use only xbrli:unit with one xbrli:measure element whose content is the QName iso4217:USD.

Do not define units such as “thousands of USD”, “millions of GBP”, or “pence”.

### 6.6.35 Each unit must appear with only one implicit scale factor per instance.

XBRL 2.1 syntax requires these units for facts of the following types:

| element type attribute | typical id attribute | xbrli:numerator | xbrli:denominator |
|---|---|---|---|
| xbrli:monetaryItemType<br>us-types:perUnitItemType | usd | iso4217:USD (currency code) | |
| xbrli:pureItemType<br>us-types:percentItemType | ratio | xbrli:pure | |
| xbrli:sharesItemType | shares | xbrli:shares | |
| us-types:perShareItemType | usdPerShr | iso4217:USD (currency code) | xbrli:shares |

The following numeric element types have no predefined restrictions on their units, but filers must use units and implicit scale factors consistently throughout submitted instances.

| element type attribute | Abbreviation | Meaning |
|---|---|---|
| us-types:boeItemType | Boe<br>MBoe<br>MMBoe | Barrel Oil Equivalent (Energy)<br>Thousand Barrels of Oil Equivalent<br>Million Barrels of Oil Equivalent |
| us-types:volumeItemType | cf<br>Mcf<br>MMcf<br>Fbbls<br>MBbls<br>MMbls | Cubic Feet of Natural Gas<br>Thousand Cubic Feet of Natural Gas<br>Million Cubic Feet of Natural Gas<br>Barrels of Oil at 60 degrees F<br>Thousands of Barrels of Oil<br>Millions of Barrels of Oil |

For example, these facts have a unitRef attribute of different scales in a single instance:

```
<us-gaap:ProvedDevelopedReservesVolume … unitRef="MMbbl">3880</…>
<us-gaap:ProvedDevelopedReservesVolume … unitRef="Mbbl">2200000</…>
<us-gaap:ProvedUndevelopedReservesVolume … unitRef="Fbbls">42000000</…>
```

Define and use other xbrli:unit elements (usually needed for performance metrics such as "stores" or "customers") consistently within an instance and in subsequent submissions.

### 6.6.36 If a fact whose element type attribute equals 'us-types:dateString' or a restriction of it refers to a specific date, then it must be an ISO 8601 format date.

The type us-types:dateString is used for elements for which the fact values are usually a specific date, but may be accompanied by text that modifies or qualifies the date.

If the date is known and specific then it must appear in the form – CCYY-MM-DD. Otherwise, string values such as "After 2007" or "before March 31, 2009" are acceptable.

For example, "Tuesday, October 19, 2010" violates this rule; it must be 2010-10-19.

### 6.6.37 If a fact whose element type attribute is 'us-types:durationString' or a restriction of it refers to a specific length of time, then it must be an ISO 8601 format duration.

The type us-types:durationString is used for elements for which the fact values are most often a specific duration, but are sometimes accompanied by text that modifies or qualifies that duration.

If the duration is known and specific then it must appear in forms such as "1D" "6M" or "5Y". Otherwise, a string value such as "From 6 months to 5 years" is valid.

For example, the text "One year and eight months" violates this rule; it must be "1Y8M".

### 6.6.38 If a fact whose element type attribute is 'us-types:periodString' or a restriction of it refers to a specific calendar period, then it must be an ISO 8601 format period.

The type us-types:periodString is used for elements for which the fact values are usually have a known, specific beginning calendar date and a known, specific ending calendar date, but either date may be accompanied by text that modifies or qualifies the period.

A period such as "from six to nine months after January 1, 2009" is acceptable.

For example, "One year following January 1, 2009" must be written "2009-01-01P1Y".

### 6.6.39 Text that is shown in the official HTML/ASCII document at the bottom of a page or at the bottom of a table preceded by a superscript must appear in the corresponding instance as the text of a link:footnote element.

The content of link:footnote should not contain the superscript symbol or number originally appearing in the official HTML/ASCII document.

Financial statement "footnotes" (Notes to the Financial Statements) do not appear in a link:footnote, only their superscripted texts appearing at the bottom of pages or tables.

### 6.6.40 Distinct texts that are shown in the official HTML/ASCII document at the bottom of a page or at the bottom of a table preceded by distinct superscripts must appear in the corresponding instance as the text of distinct link:footnote elements.

For example, the superscript symbol or number originally appearing in the official HTML/ASCII document is irrelevant. Neither this rule nor Rule 6.6.39 above requires that it appear in the instance.

## 6.7 Syntax of Company Extension Schemas

This section defines rules governing the syntax restrictions on attached schemas. A valid Interactive Data schema is a valid XBRL 2.1 schema, but not all valid XBRL 2.1 schemas are valid Interactive Data schemas.

### 6.7.1 The xsd:schema must not have an xsd:include element.

This rule does not apply to schemas in a standard taxonomy.

There is one namespace per xsd:schema element and therefore no “chameleon schemas”, and additional XBRL 2.1 syntax restrictions apply.

The elementFormDefault attribute is usually “qualified” and the attributeFormDefault attribute usually “unqualified”, but there are no formal restrictions on the values of these attributes and no formal restrictions on the formDefault attribute.

### 6.7.2 If an xsd:import element has a namespace attribute equal to a standard taxonomy schema, then its schemaLocation attribute must be the standard taxonomy assigned to that namespace.

### 6.7.3 The xsd:schema targetNamespace attribute must not equal the targetNamespace attribute of any standard taxonomy schema.

### 6.7.4 The targetNamespace attribute must match http://{authority}/{versionDate}

The {scheme} is ‘http’.

The company-specific schema has a unique targetNamespace attribute name for each schema. Namespaces are not to be confused with external references even though they may appear to have very similar formats. An external reference describes the location of a particular file with the intent of accessing the contents of that file. A namespace, on the other hand, is a name that identifies elements that belong to a particular markup vocabulary. However, since they function very differently, restrictions that are placed on external references do not apply to namespaces. Since a particular instance document is expected to reference multiple vocabularies, namespaces provide a convention by which each vocabulary is uniquely identified. This avoids problems of recognition and collision of similarly named elements from different vocabularies appearing in XBRL documents.

### 6.7.5 The targetNamespace attribute must be a valid URI with an {authority} that is either a domain name controlled by the publisher of the schema, a domain name

**controlled by the registrant, or if neither exists, then a mnemonic name for the registrant such as its ticker symbol.**

From time to time, regulatory, accounting or other authorities may publish schemas to support new reporting rules. Until such schemas are added to the standard taxonomy lists, registrants may provide a copy of such a schema in their submission. In such a case, the targetNamespace attribute will contain an {authority} different from the registrant.

The registrant must own or control the authority name; for example, “example.com” could only be used by Example Inc. itself.

The {authority} used in the targetNamespace attribute must match the {authority} in the URI of any role or arc role declarations.

### 6.7.6 The targetNamespace attribute must be a valid URI with a {versionDate} in ISO 8601 format that identifies the release date of the schema.

Examples:

- http://abcinc.com/ 2008-03-31, https://www.definc.us/2008-12-31
- http://sec.gov/abc/2008-03-31, http://abcinc.com/2009

The targetNamespace attribute of the schema is different than the scheme attribute in the xbrli:identifier element; the scheme attribute refers to the SEC and the targetNamespace attribute does not.

The calendar date of {versionDate} should never be later than the calendar date CCYYMMDD in the document name of the submission, although it could be the same or earlier if the contents of the schema file remain unchanged from a previous submission.

### 6.7.7 Element xsd:schema must bind a Recommended Namespace Prefix for the targetNamespace attribute that does not contain the underscore character.

A mnemonic such as the ticker symbol of the company in lowercase is suitable.

For example, <xsd:schema xmlns:abc='http://abcinc.com/2008-03-31' …>

### 6.7.8 Element xsd:schema must not contain any occurrences of “embedded” linkbases.

Elements in the “link” namespace having a type attribute equal to ‘extended’, ‘arc’, ‘resource’ or ‘locator’ must not occur anywhere in an xsd:schema.

### 6.7.9 The roleURI attribute of a link:roleType element must begin with the same {scheme} and {authority} as the targetNamespace attribute.

For example, in an xsd:schema with a targetNamespace attribute equal to ‘http://abcinc.com/2009-02-29’, the string ‘http://abcinc.com/’ must start the roleURI attribute value of any link:roleType.

The roleURI attribute should be considered permanent, to be used in future submissions.

In a link:roleType declaration the roleURI attribute should end with “/role/” and a mnemonic name in LC3 format.

For example,

```
<link:roleType @roleURI="http://abcinc.com/role/StatementOfIncome"> …</link:roleType>
```

### 6.7.10 A DTS must not contain more than one link:roleType element with equal values of the roleURI attribute.

### 6.7.11 A link:roleType declaration with link:usedOn containing link:presentationArc, link:definitionArc or link:calculationArc must also have a link:usedOn for the other two.

This rule is relevant to three of the linkbase elements whose type attribute is fixed at 'extended' as shown in the table below.

| type attribute | QName in link:usedOn | Declared by |
|---|---|---|
| extended | link:calculationLink | link:roleType |
| extended | link:definitionLink | link:roleType |
| extended | link:presentationLink | link:roleType |

### 6.7.12 A link:roleType element must contain a link:definition child element whose content will communicate the title of the financial statement section, the level of facts in the instance that a presentation arc in the base set of that role would display, and sort alphanumerically into the order that statements and footnotes appear in the official HTML/ASCII document.

The link:roleType link:definition text must match the following pattern:

{SortCode} - {Title}

The meaning of the base set appears in {Title}.

{SortCode} is used only to sort base sets for display. The sort code is sorted alphanumerically, *not* numerically, so "10" would appear before "2". Filers must choose a scheme for their sort code and declare separate role types so as to achieve the following:

1. Each Statement must appear in at least one base set, in the order the statement appeared in the official HTML/ASCII document.
2. If the presentation arcs of more than one base set contains the facts of a Statement (to achieve a layout effect, such as a set of rows, followed by a table with a dimension axis on the vertical, followed by another set of rows) then the {SortCode} of that base set must sort in the order that the rows of the Statement will be displayed.
3. A Statement that contains parenthetical disclosures on one or more rows must have a base set immediately following that of the Statement, where all facts in its parenthetical disclosures appear in presentation relationships.
4. All base sets containing the contents of Footnotes must appear after base sets containing the contents of Statements.
5. A Text Block for each Footnote must appear in at least one presentation relationship in a base set.
6. Each base set must contain one presentation relationship whose target is a Text Block for

a Footnote.

7. Base sets with presentation relationships for a Footnote tagged at level (ii) must appear after all base sets tagged at level (i).
8. A base set with presentation relationships for a Footnote tagged at level (iii) must appear after all base sets tagged at level (ii).
9. A base set with presentation relationships for a Footnote tagged at level (iv) must appear after all base set tagged at level (iii).

The {Title} is the text that follows " - " in the link:definition. The text should distinguish to a human reader what each separate relationship group contains. The table below shows an example in which the filer has simply used a two-digit sequence number.

The {Title} must not contain scale or units (such as "in millions of US dollars except per share data") text.

| **Example link:definition Text** | **Type of Facts in Presentation Links** | | | |
|---|---|---|---|---|
| | **Each Footnote as a Text Block** | **Each Accounting Policy as a Text Block** | **Each Table in a Footnote as a Text Block** | **Individual Values or Narratives** |
| 01 - Statement of Income | | | | Yes |
| 02 - Balance Sheet | | | | Yes |
| 03 - Balance Sheet (Parenthetical) | | | | Yes |
| 04 - Cash Flows | | | | Yes |
| 05 - Changes in Equity | | | | Yes |
| 06 - Comprehensive Income | | | | Yes |
| 07 - Accounting Policies | Yes | | | |
| 08 - Inventories | Yes | | | |
| 09 - Earnings per Share | Yes | | | |
| 10 - Unearned Revenue | Yes | | | |
| 11 - Equity | Yes | | | |
| 12 - Accounting Policies, by Policy | | Yes | | |
| 13 - Inventories (Tables) | | | Yes | |
| 14 - Unearned Revenue (Tables) | | | Yes | |
| 15 - Equity, Share Repurchases (Table) | | | Yes | |
| 16 - Equity, Dividends (Table) | | | Yes | |
| 17 - Inventories (Detail) | | | | Yes |
| 18 - Unearned, by Component (Detail) | | | | Yes |
| 19 - Unearned, by Segment (Detail) | | | | Yes |
| 20 - Equity, Share Repurchases (Detail) | | | | Yes |

| | | | | |
|---|---|---|---|---|
| 21 - Equity, Dividends (Detail) | | | | Yes |

Defining roles and is important, because the SEC Interactive Data Viewer displays *all* the facts in an instance if they appear in a presentation arc, and displays facts *only* when they appear in a presentation arc in a base set of the role.

### 6.7.13 The arcroleURI attribute of a link:arcroleType element must begin with the same {scheme} and {authority} parts as the targetNamespace attribute.

For example, in a schema with a targetNamespace attribute http://abcinc.com/2009-02-29, the string http://abcinc.com/ must start the arcroleURI attribute of any link:arcroleType.

The arcroleURI attribute should be considered permanent, to be used in future submissions.

In a link:arcroleType declaration the arcroleURI attribute should end with "/arcrole/" followed by a mnemonic name in LC3 format.

For example,

```
<link:arcroleType @arcroleURI="http://abcinc.com/arcrole/SpecialRelationship"> …</link:roleType>
```

### 6.7.14 A DTS must not contain more than one link:arcroleType element with equal values of the arcroleURI attribute.

This is usually guaranteed as a consequence of  in combination with other rules.

### 6.7.15 A link:arcroleType element must have a link:definition.

The link:arcroleType link:definition text should explain the purpose of the arc role.

The content of link:usedOn is the QName of an arc element; however, note that there are additional rules that restrict what may be used as the value of the xlink:arcrole attribute in instances, schemas and linkbases.

**6.7.16 The name attribute of an xsd:element must not equal any xsd:element name attribute in a standard taxonomy.**

**6.7.17 The id attribute of an xsd:element must consist of the Recommended Namespace Prefix of the element namespace, followed by one underscore, followed by its name attribute.**

**6.7.18 The nillable attribute value of an xsd:element must equal 'true'.**

**6.7.19 An xsd:element whose type attribute is not 'xbrli:monetaryItemType' or a restriction of 'xbrli:monetaryItemType' must not have an xbrli:balance attribute.**

**6.7.20 The xsd:element substitutionGroup attribute must not be 'xbrli:tuple'.**

**6.7.21 An xsd:element must not have an xbrldt:typedDomainRef attribute.**

**6.7.22 If the abstract attribute of xsd:element is 'true', then the xbrli:periodType attribute must be 'duration'.**

**6.7.23 If the abstract attribute of xsd:element is 'true', then the type attribute must be 'xbrli:stringItemType'.**

**6.7.24 The xsd:element substitutionGroup attribute must equal 'xbrldt:dimensionItem' if and only if the name attribute ends with 'Axis'.**

An element is defined to be an "Axis" if and only if its substitutionGroup attribute equals 'xbrldt:dimensionItem'.

**6.7.25 The xsd:element name attribute must end with 'Table' if and only if substitutionGroup attribute equals 'xbrldt:hypercubeItem'.**

An element is defined to be a "Table" if and only if its substitutionGroup attribute equals 'xbrldt:hypercubeItem'.

**6.7.26 If the xsd:element substitutionGroup attribute is not equal to 'xbrldt:dimensionItem' or equal to 'xbrldt:hypercubeItem' then it must equal 'xbrli:item'.**

**6.7.27 If xsd:element name attribute must end with 'LineItems' then the abstract attribute must equal 'true'.**

**6.7.28 The xsd:element name attribute must end with 'Domain' or 'Member' if and only if the type attribute equals 'us-types:domainItemType'.**

An element is a "Domain" if and only if its name attribute ends with 'Domain'.

An element is a "Member" if and only if its name attribute ends with 'Member'.

### 6.7.29 If xsd:element type attribute equals 'us-types:domainItemType' then the xbrli:periodType attribute equals 'duration'.

### 6.7.30 If xsd:element type attribute equals 'us-types:domainItemType' then the abstract attribute equals 'false'.

## 6.8 Semantics of Company Extension Schemas

This section describes the processing and the semantics of schemas. A schema contains management assertions, and following the semantic rules in this section helps the filer to communicate those assertions as they were intended.

### 6.8.1 A schema that changes any xsd:element or type declarations or changes any arcs in its DTS from an earlier version of itself in such a way as to invalidate earlier instances must use only the {versionDate} portion of its targetNamespace attribute to identify the new version.

From submission to submission, a company extension schema for which earlier instances continue to validate must keep the same namespace. Instance validation is impacted by changes to element and type declarations as well as by calculation and definition arc changes. As long as new elements, types, and arcs are only added and not removed, and only labels change, the same targetNamespace attribute must be kept.

For example, a 2nd quarter Form 10-Q submission contains a schema with a targetNamespace attribute http://abcinc.com/2009-12-31. The schema for the 3rd quarter Form 10-Q changes one element from the xbrli:balance attribute of 'credit' to 'debit'. Its targetNamespace attribute changes to http://abcinc.com/2010-03-31.

### 6.8.2 A schema must contain at least one link:linkbaseRef element for each of the linkbases that are required for the submission to be valid.

The table below collects some, though not all, of the conditions under which linkbases would be required as a consequence of other rules.

| Condition | Linkbases Required | Reason |
|---|---|---|
| The line item label in the published taxonomy is not the same as that in the official HTML/ASCII document | Label | To provide a label for the line item. |
| Instance contains financial statements | Presentation and Calculation | To ensure correct ordering and mathematical relationships of line items |
| Instance reports on more than one class of equity | Definition | To distinguish context elements that refer to facts about different classes |
| Footnotes contain reportable segments tagged at level (iii) or above | Definition | To distinguish context elements that refer to facts about different reportable segments in distinct tables |
| Instance uses facts with elements defined in an attached schema | Label and Presentation | To ensure that the facts are rendered appropriately to users |
| Schema is a copy of a schema published for early adopters of new reporting rules | Reference | To ensure that users can identify the supporting standards for an element. |

These conditions are such that in the majority of cases where the official HTML/ASCII document is a Form 10-K, Form 10-Q, Form NCSR, or other financial statements, the schema will contain link:linkbaseRef elements for calculation, definition, label and presentation linkbases, while the appearance of a link:linkbaseRef element for a reference linkbase is rare.

If the official HTML/ASCII document is a prospectus, then label, definition and presentation linkbases will be needed, but calculation linkbases are usually not necessary.

### 6.8.3 Do not define link:arcroleType (or link:roleType for a resource-type element) that means the same as arc roles or resource roles that are already defined in the XBRL 2.1 specification or in a standard taxonomy.

The table below shows declarations that are technically possible, although any use of the defined role or arc role would be subject to all other rule restrictions.

| type attribute | QName in link:usedOn | Declared by |
|---|---|---|
| extended | link:labelLink | link:roleType |
| extended | link:referenceLink | link:roleType |
| resource | link:label | link:roleType |
| resource | link:footnote | link:roleType |
| resource | link:reference | link:roleType |
| arc | link:calculationArc | link:arcroleType |
| arc | link:definitionArc | link:arcroleType |
| arc | link:labelArc | link:arcroleType |
| arc | link:presentationArc | link:arcroleType |
| arc | link:referenceArc | link:arcroleType |

### 6.8.4 Wherever possible, registrants should assign a standard and other labels for an element defined in a standard taxonomy schema in preference to declaring a new element in a company schema.

A standard label is a link:label element with an xlink:role attribute equal to 'http://www.xbrl.org/2003/role/label'.

For example, the US GAAP Taxonomies 1.0 includes the financial statement element "gross profit." It does not include "gross margin," because this is defined the same as "gross profit": both are used to mean "excess of revenues over the cost of revenues." A registrant using the label "Gross margin" in its income statement should use the element corresponding to the financial statement element "gross profit," and then change the label for this element on the standard list to "gross margin."

Defining a new, company-specific element has many consequences, not only for all users of the instance but also for the registrant's ability to reuse the schema and linkbases in subsequent reporting periods and reduce their future reporting effort. The scope of those consequences depends on the type of element, and must be done under specific circumstances discussed below with respect to each type of element.

### 6.8.5 The name attribute of an xsd:element should consist of capitalized words corresponding to the standard label, a convention called LC3.

LC3 means Label Camel Case Concatenation (LC3):

1. The name attribute corresponds to the English standard label for the element. A label should be a natural language expression that is meaningful to users of the schema.
2. If the name attribute is originally based on a label and in a subsequent version of the schema, the label changes, the name attribute must not be changed merely to maintain agreement.
3. The first character of a name attribute must not be underscore.
4. The first character of the a name attribute must be capitalized.
5. The following characters are not allowed in a name attribute:

   ( ) * + [ ] ? \ / ^ { } | @ # % ^ = ~ ` " ' ; : , < > & $ £ €
6. The name attribute may not exceed 200 characters.
7. Omit articles (the, a, an) but not other connectives and prepositions (and, or, but, for…).
8. Words in a label from which an element name is derived may be replaced by any of the standard abbreviations found in the xsd:element name attribute values in a standard taxonomy schema.
9. Do not use digits in the name attribute unless the element is being declared specifically because it must identify a regulation known by a number ("12b-1 Fees", "FAS 132").

### 6.8.6 Do not include company-specific or period-specific information in an xsd:element name attribute.

For example, "AcquisitionOfDEFCo" or "4thQuarterAdjustment".

### 6.8.7 An xsd:element name attribute should be consistent with its standard label and follow a style similar style to the convention used in standard taxonomies.

Most xsd:element declarations in standard taxonomy schemas are assigned an English standard label from which the name attribute can be derived by capitalizing the first letter of each word in the label and removing from it any characters that cannot appear in any XML element name attribute. Follow this convention within the limitations of other rules on element names and labels.

For example, the table below shows some standard labels that appear in a company extension, and an appropriate element name.

| Standard label in company linkbases | xsd:element name attribute |
|---|---|
| Trading Account Assets Pledged as Collateral | TradingAccountAssetsPledgedAsCollateral |
| Mortgage Servicing Rights | MortgageServicingRights |
| Mortgage-backed Securities Issued by Private Institutions [Member] | MortgageBackedSecuritiesIssuedByPrivateInstitutionsMember |
| Exhibits Financial Statement Schedules [Abstract] | ExhibitsFinancialStatementSchedulesAbstract |

Although the text of the label is not interpreted by software, it is nevertheless presented to end users, so that spelling and terminology should be consistent to improve clarity.

### 6.8.8 Declare an xsd:element with an abstract attribute equal to 'true' if an appropriate abstract element does not exist, and use the presentation linkbase to have facts rendered sequentially.

An abstract element is required for the Notes to the Financial Statements role (060000) if the original HTML/ASCII document has more than one footnote to display sequentially.

For example,

```
<xsd:element name='NotesToFinancialStatementsAbstract'
id='abc_NotesToFinancialStatementsAbstract' substitutionGroup='xbrli:item' xbrli:periodType='duration'
nillable='true' abstract='true'/>
```

### 6.8.9 Declare an xsd:element with a type attribute equal to 'xbrli:monetaryItemType' if the standard taxonomy schema contains only monetary type elements that, in the judgment of the registrant, are too broadly defined for a given line item.

For example, an original HTML/ASCII document may contain a financial statement line item that encompasses a significant fraction of a nearby line item. For example, an original HTML/ASCII document contains these lines:

| | |
|---|---|
| Accounts payable | 7,324 |
| Securities lending payable | 1,274 |
| Other liabilities, current | 2,362 |

The us-gaap namespace does not have an element whose definition is sufficiently narrow enough to encompass "Securities Lending Payable" alone while leaving the other line items shown indistinguishable. Meeting the accounting disclosure requirements justifies defining an xsd:element with a name attribute SecuritiesLendingPayable.

For example, an original HTML/ASCII document may contain a financial statement line item that combines two elements defined in a standard taxonomy schema. For example, an original HTML/ASCII document contains these lines:

| | |
|---|---|
| Goodwill | 9,845 |
| Prepaid pension and postretirement benefits | 8,731 |
| Other assets, noncurrent | 872 |

The us-gaap namespace has separate elements PrepaidExpenseOtherNoncurrent and PrepaidPensionCosts, but the registrant judges the former to be too narrow and the latter to be too broad for the line item. Meeting the accounting disclosure requirements justifies defining the xsd:element with a name attribute PrepaidPensionAndPostretirementBenefits.

### 6.8.10 Do not declare different elements for different values of the same underlying line item.

For example, a line item that appears with different values (even in the same period) is still only a single xsd:element. For example, a cash flow statement may have a line item "Reclassification of proceeds from Operations to Investments" that appears in "Cash flow from Operations" as (10) and under "Cash flow from Investments" as 10; it is still the same fact and the same xsd:element. More generally, a line item such as "Net Income" is the same as the line item for "Net Loss", since such an xsd:element may appear in facts with different values, positive, negative, or zero in different periods.

### 6.8.11 An xsd:element with a type attribute equal to 'xbrli:monetaryItemType' must have an xbrli:balance attribute if it appears on a statement of income or balance sheet.

An xsd:element "appears on a statement of income or balance sheet" if the xsd:element is the target of a link:presentationArc in a link:presentationLink with an xlink:role attribute with a link:description that begins with '01' or '02'.

The xbrli:balance attribute values 'credit' and 'debit' serve to disambiguate the meaning of a positive (or negative) fact value in an instance. In combination with the xbrli:periodType attribute, a user can identify all monetary facts on the income statement and balance sheet as assets, liabilities, income or expenses no matter what their name attribute.

### 6.8.12 An xsd:element with a type attribute equal to 'xbrli:monetaryItemType' has an xbrli:periodType attribute equal to 'instant' if and only if it represents beginning and end of period balances, as distinct to balances defined over a period of time.

Otherwise, use an xbrli:periodType attribute equal to 'duration'. Do not define separate elements to represent the beginning and ending balances.

Facts in the instance have a contextRef attribute that contain the calendar date for the value. Therefore, the same fact represents the ending balance of a prior period and beginning balance of the next period.

### 6.8.13 An xsd:element with a type attribute equal to 'xbrli:monetaryItemType' that represents an adjustment must have a xbrli:periodType attribute equal to 'duration'.

By convention, a balance adjustment fact has a contextRef attribute that refers to the period prior to the end-of-period balance that it applies to.

### 6.8.14 A ratio of values that would have the same unitRef attribute must be declared as an xsd:element with a type attribute equal to us-types:percentItemType even though its value is not scaled by 100.

Only if both the numerator and denominator would have an xbrli:periodType attribute of 'instant' could this element's xbrli:periodType attribute also be 'instant'.

Although a concept such as "Change in Revenues" is conventionally rendered scaled by 100 and followed by the "%" symbol, a fact of this xsd:element in an instance will have a unitRef attribute of xbrli:pure and a value such as .20 or -.03. To reduce ambiguity in the meaning of such a concept, use a name attribute that expresses the true ratio, using the word 'Over'.

For example, an element "Change in Revenues from the Period One Year Earlier, Over Revenues from the Period One Year Earlier" is awkwardly named, but explicit and applicable to both quarterly and annual reports. As explained below, the label linkbase can contain a more compact "terse" label and the presentation linkbase can indicate where the terse label should be used.

### 6.8.15 A ratio of values for which its facts would have different values for the unitRef attribute and a denominator other than xbrli:shares must be declared as an xsd:element with a type attribute equal to xbrli:pureItemType.

For example, an "Exchange Rate" concept is a "pure" number, being a ratio of two monetary values and the unitRef attribute of its underlying values usually having different currencies. Depending on whether the Exchange Rate is reported as a period average or point-in-time value, the xsd:element xbrli:periodType attribute may be 'duration' or 'instant'.

### 6.8.16 If facts in an instance are dates, but no xsd:element in a standard taxonomy with a type attribute equal to 'xbri:dateItemType' is appropriate, declare an xsd:element with a type attribute equal to 'xbrli:dateItemType'.

The xbrli:periodType attribute must be 'duration'.

For example, an original HTML/ASCII document shows a table of contracts with values and maturity dates. There is no appropriate element in any standard taxonomy schema for the date, to declare an element 'ContractMaturityDate'.

### 6.8.17 If facts in an instance are a mixture of text, date, numbers or other values, and no xsd:element in a standard taxonomy with a type attribute equal to

**'xbrli:stringItemType' is appropriate, then declare an xsd:element with a type attribute equal to 'xbrli:stringItemType'.**

The xbrli:periodType attribute must be 'duration'.

For example, an original HTML/ASCII document shows a table of contracts with a short text description of the project and its terms. Declare an element 'ProjectTermsText'.

### 6.8.18 If no standard taxonomy schema contains domain member elements specific enough to distinguish between facts needing distinct values of 'xbrldi:explicitMember', then declare an xsd:element with a type attribute equal to 'us-types:domainItemType'.

The us-gaap, dei and other standard taxonomyschemas define domain items and members for every axis. The us-gaap:StatementScenarioAxis, for example, has a domain (default member) that leaves the scenario unspecified, and five specific scenario domain members sufficient for almost any reporting scenario that would appear in a submission. For other domains, registrants define elements with mnemonic name attribute values to organize facts into contexts.

Examples:

| Domain Element | Examples of Registrant-defined Domain Elements |
|---|---|
| dei:EntityDomain<br>(see also 6.6.5) | Separately reporting subsidiaries (DEF, GHI)<br>Fund Series CIK (S000099999, S000999999) |
| us-gaap:ClassOfStockDomain<br>(see also 6.6.9) | Fund Share Class CIK (C000099999, C000999999)<br>Share Class Groups (ABC, ABCT) |
| us-gaap:ProductOrServiceNameDomain | Product Name (DrugAAA, DrugBBB, DrugCCC) |
| us-gaap:SegmentBusinessDomain | Customer Segments (Treasury, AssetManagement) |
| us-gaap:SegmentGeographicalDomain | Regions (NewEngland, CaribbeanBasin) |

The duality of Rule 6.5.26 above (a domain member element must not be used in a fact) is that a line item should not be used as a line item element and vice versa.

Some tables have company-specific domains in which the members have no meaning other than to form a list. For example, in the XBRL US GAAP Taxonomy's relationship group 710000, there are tables representing schedules of shares grouped by exercise price range. The element "Share-based Compensation, Shares Authorized under Stock Option Plans, Exercise Price Range, Lower Range [Domain]" is an example of such a domain. Each member of this domain represents a distinct, non-overlapping price range. The upper and lower values of each range are likely to change each period. Therefore, domain member elements such as "Range01", "Range02", and so forth are better to use because each range can have a different upper range and lower range value in each period and each is a per-share line item. The name of the domain is of no interest.

### 6.8.19 Do not declare an xsd:element with a type attribute equal to 'us-types:domainItemType' as an explicit "total" domain member.

Elements with a name attribute ending in Domain, as the default member of an Axis, already serve as a total.

### 6.8.20 For value and narrative facts, declare an xsd:element with a substitutionGroup attribute equal to 'xbrldt:dimensionItem' if a standard taxonomy schema contains no Axis element for a reporting axis appearing in the original HTML/ASCII document.

A narrative fact is a non-numeric fact with a base type derived from 'xsd:string'.

If the axes of an existing table are insufficient to capture a complex disclosure, a preparer may need to add an axis element. For example, suppose there is a table for "Long-lived Assets Held-for-sale by Asset Type" that has an axis for the asset type. If a registrant needs to disaggregate an asset type (property, for example) according to its degree of distress, declare an xsd:element name attribute such as 'DistressDegreeAxis'.

### 6.8.21 Declare an xsd:element with a substitutionGroup attribute equal to 'xbrldt:hypercubeItem' if a standard taxonomy schema contains no Table elements appropriate to the reporting axis needed.

Only create a new table to meet a reporting goal that cannot be met by modifying an existing table's relationships.

### 6.8.22 If an xsd:element is declared with a substitutionGroup attribute equal to 'xbrldt:hypercubeItem' then an xsd:element with a type attribute equal to 'us-types:textBlockItemType' must also be declared, to be used for the fact that will contain the entire text of that table.

This is required by definition linkbase rules in Section 6.9 below.

### 6.8.23 Define an xsd:element with a type attribute equal to 'us-types:textBlockItemType' if the standard taxonomy schema contains only text block type elements that, in the judgment of the registrant, are too broadly defined for a footnote or table.

Creating a new non-numeric, non-abstract element should always be a last resort. A non-numeric element in a company extension has the same reusability drawbacks of a numeric element, without the benefit of relationships such as calculation arcs to indicate how it relates to other existing elements.

For example, a text block can be created to tag text that covers the subject matter of two distinct, existing text blocks. For example, if a company discusses the sale of shares in consolidated subsidiaries and the sale of shares in equity method investees in the same footnote, then neither us-gaap:EquityMethodInvestmentsTextBlock nor us-gaap:StockholdersEquityNoteDisclosureTextBlock would be appropriate to cover all of the disclosures in that footnote. Accordingly, the registrant should declare an xsd:element with a name attribute such as 'IssuanceOfStockByEquityMethodInvesteesTextBlock' for the footnote.

## 6.9 Syntax of all Linkbases

This section defines rules governing syntax of linkbases. A valid Interactive Data linkbase is a valid XBRL 2.1 linkbase, but not all valid XBRL 2.1 linkbases are valid Interactive Data linkbases.

### 6.9.1 A link:linkbase must be XML Linking Language (XLink) 1.0 valid.

Two syntax rules about elements with a type attribute equal to 'extended' ("extended-type links") require emphasis:

1. The scope of the xlink:label attribute is only its enclosing extended-type link. The xlink:label attribute does not function like the XML id attribute, which must be unique in an entire document. Therefore, the same value of the xlink:label attribute may appear on any number of elements, so long as those elements appear in different extended-type links.
2. Two elements with a type attribute equal to 'arc' ("arcs") in the same extended-type link must not have the same values for the xlink:from attribute and the xlink:to attribute, even if their xlink:arcrole attribute is different. However, this prohibition against duplicate arcs is unrelated to any XBRL or EDGAR level syntax rule that forbids *equivalent* arcs (XBRL 2.1 section 3.5.3.9.7.4)

Reliance on these two rules of XLink syntax yields the meaning of the term 'base set' of arcs as defined in XBRL 2.1 and used elsewhere in this manual.

### 6.9.2 The xsi:schemaLocation attribute of link:linkbase must contain the 'link' namespace and its standard taxonomy.

### 6.9.3 An effective arc exists between a target and source element when there is an element with an xlink:type attribute of 'arc' and a use attribute of "optional" that has a higher value of the priority attribute than any equivalent arc in its base set.

This is a definition of the term 'effective arc' for the scope of this manual. Equivalent arcs are defined by XBRL 2.1.

### 6.9.4 A link:linkbase in a submission must have no ineffectual arcs.

Elements of the xlink:type='arc' attribute are ineffectual when there is an equivalent arc with the same or higher priority. An arc with use="prohibited" always takes precedence over arcs with use="optional" when their priorities are the same.

Examples:

- An arc with a use attribute equal to 'prohibited' with no equivalent arc is ineffectual.
- An arc with a use attribute equal to 'prohibited' with the priority attribute less than the priority attribute of an effective arc is ineffectual.

### 6.9.5 The xlink:role attribute of an element with a type='extended' attribute or a type='resource' attribute must be present and must not be empty.

### 6.9.6 The xlink:role attribute of an element with an xlink:type attribute of 'resource' must be present and must be defined in XBRL 2.1 or a standard taxonomy.

Custom roles are acceptable on extended links but not on resources.

### 6.9.7 The text preceding a sharp sign '#' in an xlink:href attribute of link:arcroleRef must be a standard taxonomy.

No custom arc roles.

### 6.9.8 All extended link elements in a single linkbase must have the same namespace and local name.

An element is an extended link if its type attribute is equal to 'extended'.

A single linkbase cannot mix different kinds of link elements.

### 6.9.9 Arcs in the same base set are defined as equivalent in XBRL 2.1 and having the same value for the use attribute are duplicate arcs.

This is a definition of "duplicate arc" for the scope of this manual.

### 6.9.10 The value of the priority attribute must be strictly less than 10.

Future standard taxonomy linkbases may need to prevent specific arcs from being prohibited.

## 6.10 Syntax of Label Linkbases

This section defines rules governing the syntax restrictions on label linkbases. A valid Interactive Data label linkbase is a valid XBRL 2.1 label linkbase, but not all valid XBRL 2.1 label linkbases are valid Interactive Data label linkbases.

### 6.10.1 An element used in a fact or xbrldi:explicitMember in an instance must have an English standard label in the DTS of that instance.

An element "has an English standard label" in a DTS if there is an effective arc with the defining xsd:element source, an xlink:arcrole attribute equal to 'http://www.xbrl.org/2003/role/concept-label' and target link:label with an xml:lang attribute equal to 'en-US' and an xlink:role attribute equal to 'http://www.xbrl.org/2003/role/label'.

This rule is particularly relevant to elements declared in the company schema, because a document that could contain a link:label for a company-specific element would never appear in a standard taxonomy, and therefore has to be in a label linkbase in the same submission. It is not necessary for the DTS to have a standard label for all elements declared in the DTS.

### 6.10.2 An element used in a fact or xbrldi:explicitMember in an instance must have at most one label for any combination of the xlink:role attribute and the xml:lang attribute in the DTS of that instance.

An element "has a label" in a DTS if there is an effective arc with the defining xsd:element source, an xlink:arcrole attribute equal to 'http://www.xbrl.org/2003/role/label' and target link:label with an xml:lang attribute starting with 'en'.

This rule is particularly relevant to elements declared in the company schema, because a document that could contain a link:label for a company-specific element would never appear in a standard taxonomy, and therefore has to be in a label linkbase in the same submission.

### 6.10.3 If an element used in an instance is assigned a label in the DTS whose xml:lang attribute does not start with 'en', then the DTS must also contain a link:label for the same element and all other attributes with an xml:lang attribute that starts with 'en'.

Non-English labels may appear for elements in the schema, but they must be translated into English if they are used in an instance.

### 6.10.4 The DTS of an instance must have no distinct elements having the same English standard label.

Users will most often see the English standard label of a concept, and it decreases clarity if distinct elements have the same label. Note that there is no restriction on elements having duplicated labels for other values of an xlink:role attribute.

### 6.10.5 A label linkbase must not have a definition for an element defined in a standard taxonomy.

The rule prevents an extension linkbase from removing the documentation from a published element. This is important for comparability and to prevent contradictory definitions for elements.

### 6.10.6 The ASCII text of link:label must be a xsd:normalizedString of fewer than 200 characters with no "special" characters, unless an xlink:role attribute is 'http://www.xbrl.org/2003/label/documentation'.

The special characters are ? | > < : / * " + ; = . & ! @ # %

Because ampersand cannot be used, XML numeric or entity references cannot be used.

### 6.10.7 The ASCII text of link:label with an xlink:role attribute equal to 'http://www.xbrl.org/2003/label/documentation' must not use ampersand.

Because the text is ASCII and ampersand cannot be used, XML numeric or entity references cannot be encoded in a link:label.

### 6.10.8 The text of link:label must not have leading or trailing XML whitespace.

Documentation text may contain the XML whitespace characters ASCII 9, 10, 13 and 32 anywhere except at its start or end.

## 6.11 Semantics of Label Linkbases

This section describes the processing and the semantics of filings. A label linkbase contains management assertions, and following the semantic rules in this section helps the filer to communicate those assertions as they were intended.

### 6.11.1 Assign a label of an element used in an instance the same text as the corresponding line item in the original HTML/ASCII document.

An element is defined to be "used in an instance" if the element is the element of any fact, or whose QName is a dimension attribute or content of xbrldi:explicitMember.

A label is "assigned to an element" by an effective arc with an xlink:arcrole attribute equal to 'http://www.xbrl.org/2003/role/concept-label' from the element declaration to the link:label.

Examples:

- The following line item appears in an income statement:

| (in thousands) | | 2007 | 2006 |
|---|---|---|---|
| Gross margin | $ | 15,212 | 10,195 |

- The appropriate element is us-gaap:GrossProfit and it has the label "Gross Profit". Both "gross profit" and "gross margin" mean "excess of revenues over the cost of revenues." The registrant assigns the label "Gross margin," and may choose to either exclude from the DTS the linkbase containing all standard labels, or to override the existing label using an equivalent link:labelArc with a use attribute equal to 'prohibit', and a link:labelArc with a use attribute equal to 'optional' and a value of the priority attribute greater than the existing link:labelArc priority attribute.

  Usually, the standard label of the element will be displayed to the user. This rule also requires the preferredLabel attribute on a link:presentationArc to be used when an instance is displayed using the presentation linkbase.

- The following line item appears in a balance sheet and the appropriate element is us-gaap:ReceivablesNetCurrent.

| (in thousands) | | 2007 | 2006 |
|---|---|---|---|
| Receivables, less allowances of $1,260 and $1,150 | $ | 31,659 | 31,601 |

The standard label of the element assigned in a standard taxonomy linkbase is "Receivables, Net, Current." If the linkbase is included in the instance DTS, that label must be changed. The registrant should assign a label of "Receivables, less allowances of $1,260 and $1,150".

### 6.11.2 Assign a label of a parenthetical element the same text as the corresponding text in the original HTML/ASCII document, ignoring minor differences such as capitalization and removing period-specific words.

For example, continuing the example from the previous rule, the treatment of the parenthetical will be approximately *as if* the original HTML/ASCII document had been arranged as follows:

| (in thousands) | | 2007 | 2006 |
|---|---|---|---|
| Receivables, Net | $ | 31,659 | 31,601 |
| (Less allowances) | | (1,260) | (1,150) |

The registrant assigns element us-gaap:AllowanceForDoubtfulAccountsReceivable a label "(Less allowances)." The appropriate xlink:role attribute for this label is 'http://xbrl.us/us-gaap/role/negatedLabel' showing the value as negative.

### 6.11.3 If an numeric element is in presentation relationships in a relationship group with other numeric elements, and its units differ from the other elements and in the minority, then the suffix of its label must specify those units.

Add a suffix such as "(in shares)" or "(in dollars per share)" to a label even though this would otherwise result in an exception to Rules 6.11.1 or 6.11.2 because the text differs.

| (in millions of dollars, except share amounts) | 2009 | 2008 |
|---|---|---|
| | | … |
| Adjustments | 12 | - |
| Net Earnings | 331 | 174 |
| | | … |
| Earnings per Share | .03 | .02 |

The element us-gaap:EarningsPerShare has a data type of xbrli:perShareItemType, which is different from (and in the minority of) the other xbri:monetaryItemType elements in this example. Therefore, in this case, assign the element us-gaap:EarningsPerShare the label "Earnings per Share (in dollars per share)".

### 6.11.4 An xsd:element should be assigned a total label if the element will be presented with different labels depending on whether it is shown as a line item or as a summation of other line items.

An element is assigned a total start label if and only if it is assigned a label with an xlink:role attribute equal to 'http://www.xbrl.org/2003/label/totalLabel'.

For example, a fact may be shown with the label "Marketable Securities" on a balance sheet, but in a note detailing its composition, the same fact may be shown as "Marketable Securities, Total".

The SEC Interactive Data Viewer will display a fact having a total label with an additional horizontal line below it. Moreover, the only way that the filer can arrange for such a horizontal line to be displayed in the SEC Interactive Viewer is by assigning a total label to the element that represents the total. As Rule 6.11.1 above points out, the preferredLabel of the presentation arc must also be set to the total label.

### 6.11.5 An xsd:element with a type attribute equal to 'xbrli:monetaryItemType' that does not have an xbrli:balance attribute must have a definition that disambiguates its sign.

In most cases the registrant does not need to provide a definition label (that is, one with an xlink:role attribute equal to 'http://www.xbrl.org/2003/role/documentation'. However, a special

case arises when a monetary item could take on a positive or negative value in different periods, and there is potential for confusion because it is not required to have an xbrli:balanceType attribute. The registrant must therefore either assign an appropriate xbril:balanceType attribute or assign a label with an xlink:role attribute equal to 'http://www.xbrl.org/2003/role/documentation' containing text that makes the meaning of a positive (or negative) value explicit.

For example, a registrant defines an element called "Other Loss Adjustments, Net" with a type attribute equal to 'xbrli:monetaryItemType' but does not provide an xbrli:balanceType attribute. The text of the documentation is "A positive adjustment value indicates a net increase in cumulative losses."

### 6.11.6 Assign a "negating" label to an xsd:element with an xbrli:balanceType attribute that is inconsistent with the presentation in the official HTML/ASCII document.

A numeric fact value will occasionally have the reverse sign of the figure as presented in the official HTML/ASCII document. A link:label has four possible xlink:role attributes that will ensure the number will be displayed with a reversed sign, called "negating" labels.

For example, one of the most common cases for a negating label is the monetary element us-gaap:TreasuryStockValue, which has xbrli:balanceType of 'debit'. Its negating labels could be assigned as shown in this table:

| xlink:role attribute | link:label |
|---|---|
| http://www.xbrl.org/2003/role/label | Treasury Stock, Value |
| http://xbrl.us/us-gaap/role/negated | (Less) Treasury Stock, Value |
| http://xbrl.us/us-gaap/role/negatedPeriodEnd | (Less) Treasury Stock, Value, Ending Balance |
| http://xbrl.us/us-gaap/role/negatedPeriodStart | (Less) Treasury Stock, Value, Beginning Balance |
| http://xbrl.us/us-gaap/role/negatedTotal | (Less) Treasury Stock, Value, Total |

### 6.11.7 If an xsd:element with an xbrli:periodType attribute equal to 'instant' could be presented as either a beginning or end of period value in a roll forward, assign period start labels or period end labels.

An element is assigned a period start label if and only if it is assigned a label with an xlink:role attribute equal to 'http://www.xbrl.org/2003/label/periodStart.

An element is assigned a period end label if and only if it is assigned a label with an xlink:role attribute equal to 'http://www.xbrl.org/2003/label/periodEnd.

This rule often applies to cash balances as presented in a statement of cash flows and other balances shown in roll forwards.

| xlink:role attribute | link:label |
|---|---|
| http://www.xbrl.org/2003/role/label | Cash and Cash Equivalents |
| http://www.xbrl.org/2003/role/periodEnd | Cash and Cash Equivalents, Beginning Balance |
| http://www.xbrl.org/2003/role/periodStart | Cash and Cash Equivalents, Ending Balance |

### 6.11.8 Assign an xsd:element different terse or verbose labels if the same element will appear with different labels depending on the presentation arcs that have it as a target.

An element is assigned a terse label if and only if it is assigned a label with an xlink:role attribute equal to 'http://www.xbrl.org/2003/label/terse'.

An element is assigned a verbose label if and only if it is assigned a label with an xlink:role attribute equal to 'http://www.xbrl.org/2003/label/verbose'.

The terms 'terse' and 'verbose' are only suggestive.

For example, a fact whose element has the standard label 'Earnings Per Share, Diluted' in a standard taxonomy might appear in an income statement with the label "Diluted, per share" and in an Equity note with the label "Per share, diluted"; as long as the two labels have different values of the xlink:role attribute, either could be considered terse, verbose, or even as the standard label.

## 6.12 Syntax of Presentation Linkbases

This section defines rules governing the syntax restrictions on presentation linkbases. A valid Interactive Data presentation linkbase is a valid XBRL 2.1 presentation linkbase, but not all valid XBRL 2.1 presentation linkbases are valid Interactive Data presentation linkbases.

### 6.12.1 The link:presentationArc element requires an order attribute.

### 6.12.2 All effective presentation arcs in the same base set with the same source element must have distinct values of the order attribute.

This rule ensures an intentional ordering of facts when displayed.

### 6.12.3 An element used in an instance must participate in at least one effective presentation arc in the DTS of that instance.

An element "participates in" a presentation arc in a DTS if it is a source or target of a presentation arc in that DTS.

An element is "a source of a presentation arc" in a DTS if there is an effective arc with the defining xsd:element source and an xlink:arcrole attribute equal to 'http://www.xbrl.org/2003/role/parent-child' in a document of that DTS.

An element is "a target of a presentation arc" in a DTS if there is an effective arc with the defining xsd:element target and an xlink:arcrole attribute equal to 'http://www.xbrl.org/2003/role/parent-child' in a document of that DTS.

Every fact must be displayable in some way using presentation arcs. This rule is relevant to all elements but particularly so to elements declared in the company schema, because a linkbase that could contain a link:loc element for a company-specific element would never appear in a standard taxonomy, and therefore has to be in a linkbase in the same submission.

Elements used in an instance only as QNames in xbrldi:explicitMember must nevertheless have a presentation arc in the DTS of that instance.

It is not necessary for the DTS to have a presentation arc for all elements declared in the DTS.

### 6.12.4 If an element used in an instance is the target in the instance DTS of an effective presentation arc having a nonempty preferredLabel attribute, then the element must have a label with a value of the xlink:role attribute equal to the preferredLabel attribute.

A presentation arc that would be used to render an instance cannot have an undeclared preferred label.

### 6.12.5 If element used in an instance is the target in the instance DTS of more than one effective presentation arc in a base set with the same source element, then the presentation arcs must have distinct values of the preferredLabel attribute.

This rule prevents the same fact from appearing twice in a set of line items, except when it is, for example, shown as both the beginning and ending value of a roll forward.

## 6.13 Semantics of Presentation Linkbases

This section describes the processing and the semantics of presentation linkbases. The contents of a presentation linkbase order and arrange the line items, and because order is sometimes significant, that implies management assertions. Following the semantic rules in this section helps the registrant to communicate those assertions as they were intended.

### 6.13.1 A presentation linkbase of a standard taxonomy should not be included in the DTS of an instance.

An exception to this general rule is when the presentation linkbase is required by a schema of a standard taxonomy. Note that in such a case some of the arcs may have priority attribute values that do not permit overriding.

### 6.13.2 The element of every fact in an instance must participate in an effective presentation arc in a base set whose xlink:role attribute corresponds to the locations where the fact appears in the original HTML/ASCII document.

This rule requires that each link:presentationArc be assigned an xlink:role attribute value placing facts into the appropriate part of the financial statement at the appropriate level of detail.

### 6.13.3 Organize the effective presentation arcs in a base set using the ordering and indentation of the facts in the original HTML/ASCII document.

Order a set of line items to appear as they do in the original HTML/ASCII document by using an element as their heading that will be the source of presentation arcs that have the line items as their target. If that heading has no facts associated with it, that element will be an element with an abstract attribute equal to ‘true’. In other words, to achieve effects such as ordering and nesting, use presentation arcs, and to insert headings, use abstract elements. A total element often appears at the end of the list under the heading. Normally, each base set in Rule 6.7.12 above will have a “root” element that is an abstract element, and that abstract element will be used by the SEC interactive data viewer to display a heading that precedes all the facts in the base set.

### 6.13.4 All elements of facts corresponding to parentheticals in the original HTML/ASCII document must be the targets only of effective presentation arcs in one base set and all having the same source abstract element.

Filers must declare a link:roleType to contain the parentheticals in each statement, as shown in the example of Rule 6.7.12, and use an abstract element to serve as a heading for every parenthetical in that statement. Normally, this would be the same abstract element at the root of the base set representing the corresponding statement. In example 6.6.14, the element us-gaap:AccountsReceivable appears in the balance sheet statement, so this rule would be satisfied with a presentation arc from the element us-gaap:BalanceSheetAbstract to the target us-gaap:AllowanceForDoubtfulAccountsReceivable in a base set separate from the main balance sheet statement itself.

## 6.14 Syntax of Calculation Linkbases

This section defines rules governing the syntax restrictions on calculation linkbases. A valid Interactive Data calculation linkbase is a valid XBRL 2.1 calculation linkbase, but not all valid XBRL 2.1 calculation linkbases are valid Interactive Data calculation linkbases.

### 6.14.1 Element link:calculationArc requires an order attribute.

### 6.14.2 Element link:calculationArc requires a weight attribute equal to 1 or -1.

### 6.14.3 The source and target of an effective calculation arc must have equal values of the xblri:periodType attribute.

Facts of elements with different values of the xbrli:periodType attribute must have different values of the contextRef attribute and therefore the calculation arc between them has no meaning.

### 6.14.4 The arc role http://www.xbrl.org/2003/role/summation-item is treated as if it were declared with link:arcroleType cyclesAllowed attribute equal to ‘undirected’.

This rule prevents a fact from participating in a summation that includes itself.

### 6.14.5 If an instance contains nonempty facts for the source and target of an effective calculation arc, then the source and target must appear in effective presentation arcs in the same base set in the DTS of the instance.

When facts participate in a calculation together, they must be shown with presentation arcs in the same relationship group, although not necessarily adjacent to each other.

For example, the us-gaap:GrossMargin element has a calculation arc to us-gaap:Revenues in a group with the xlink:role attribute corresponding to the Statement of Income. If an instance has nonempty facts for gross margin and revenues, then the xlink:role attribute corresponding to the Statement of Income must contain one or more presentation arcs to show gross margin and revenues.

## 6.15 Semantics of Calculation Linkbases

This section describes the processing and the semantics of calculation linkbases. The content of a calculation linkbase contains management assertions, and following the semantic rules in this section helps the filer to communicate those assertions as they were intended.

### 6.15.1 A calculation linkbase of a standard taxonomy should not be included in the DTS of an instance.

An exception to this general rule is when the linkbase is required by a schema of a standard taxonomy. Note that in such a case some of the arcs may have priority attribute values that do not permit overriding.

### 6.15.2 If the original HTML/ASCII document shows two or more line items along with their net or total during or at the end of the Required Context period, and the instance contains corresponding numeric facts, then the DTS of the instance must have an effective calculation arc from the total element to each of the contributing line items.

A calculation arc is a link:calculationArc with an xlink:arcrole attribute equal to 'http://www.xbrl.org/2003/role/summation-item'. The Required Context is defined in Rule 6.5.20 above.

Examples:

- A company's Cash flow from investments for the most recent quarter is shown as the sum of two lines: Payments for plant and equipment, plus Payments for marketable securities. Two calculation arcs are required.
- An income statement shows the line items "Revenues", "Cost of Goods Sold" and "Gross margin" as the net of the two values during the current quarter. Two calculation arcs are required. In this case, the arc subtracting Cost of Goods Sold will have a weight attribute of -1.
- A balance sheet shows assets as the sum of current and non-current assets, as of the date falling at the end of the period of the Required Context. Two arcs are required.
- An income statement shows only earnings per share and diluted earnings per share, but no reconciling per-share amount. Calculation arcs are not required.
- An income statement shows earnings per share before and after an adjustment for change in accounting principles, along with the adjusting amount. Two calculation arcs are required, from the net earnings per share, to its two contributing amounts.
- A balance sheet shows Net Current Receivables with a parenthetical value for Allowances. Only two values are shown, so no calculation arc is required. In general, parentheticals do not, by themselves, require calculation arcs.
- A footnote for ABC contains a table in which the Revenue of its separately reporting subsidiaries DEF, GHI and JKL are totaled. But, each of the four facts has a different contextRef attribute. Therefore, this does not require any calculation arcs.

There is no separate, independent requirement that every company-specific element be included in calculations. It is, however, one of the consequences of this rule that a company-specific

monetary or other numeric item is often defined in such a way that it must participate in calculation arcs anyway.

### 6.15.3 Footnotes that contain alternative line items in the original HTML/ASCII document that separately sum to the same total amount must result in calculation arcs in distinct base sets.

Calculation inconsistencies are tested separately in each base set.

For example, a tax liability is shown in a tax footnote as the sum of current and deferred tax liabilities, and elsewhere in the same footnote as the sum of domestic and foreign tax liabilities. There are two base sets, each containing two calculation arcs.

### 6.15.4 A fact in an instance whose element is the source of an effective calculation arc in the instance DTS should not have the same calculation arc target in more than one base set.

An xsd:element should be the source of only one link:calculationArc for any one target, without regard for base set.

Note that this rule refers to the calculation arc, not the element; an element can occur in any number of face financial statements or footnotes. Legitimate exceptions to this rule occur when an element is shown in different parts of the financial statement as a sum of different, but overlapping, sets of other elements.

Examples:

- The balance sheet contains amounts pre-tax income, tax, and post-tax income. There are two line items and their net; therefore two calculation arcs are required in the base set for the balance sheet. In the tax footnote there is another occurrence of pre-tax income, tax, and post-tax income. The tax footnote does not need two calculation arcs, because the same arcs already exist on the balance sheet.
- A balance sheet shows Net Current Receivables with a parenthetical value for Allowances. Only two values are shown, so no calculation arc is required. A footnote also includes an analysis of (the same) Net Current Receivables including, among other details, amounts for Gross and Allowances. The footnote has those two line items and their net and therefore a need for two calculation arcs. Whether any of these facts also appear elsewhere is relevant only if it would result in duplicated arcs.

## 6.16 Syntax of Definition Linkbases

This section defines rules governing the syntax restrictions on definition linkbases. A valid Interactive Data definition linkbase is a valid XBRL 2.1 definition linkbase, but not all valid XBRL 2.1 definition linkbases are valid Interactive Data definition linkbases.

### 6.16.1 Element link:definitionArc requires an order attribute.

This ensures an intentional displayed order of definition arcs.

### 6.16.2 The DTS of an instance must contain at most one effective arc with an xlink:arcrole attribute equal to 'http://xbrl.org/int/dim/arcrole/dimension-default' for each Axis source element.

In an instance, an xbrdli:explicitMember in which there is an effective arc with the xlink:arcrole attribute 'http://xbrl.org/int/dim/arcrole/dimension-default' from the QName value of the dimension attribute to its QName content is invalid in the XBRL Dimensions 1.0 specification.

### 6.16.3 The target of an effective arc with an xlink:arcrole attribute equal to 'http://xbrl.org/int/dim/arcrole/dimension-domain' or 'http://xbrl.org/int/arcrole/dimension-default' must be a Domain or Member.

In this rule both the dimension-domain and the dimension-default arc roles must have a source that is an Axis (xbrldt:dimensionItem); these two rules work together to ensure that each Axis has an meaningful set of domain members.

### 6.16.4 The xlink:arcrole attribute 'http://xbrl.org/int/dim/arcrole/domain-member' is treated as if it were declared with an allowedCycles attribute equal to 'none'.

For example, company ABC defines, in us-gaap:SegmentGeographicalDomain, the regions abc:MidwestMember and abc:SoutheastMember, but stpr:KY (Kentucky) cannot be in both regions.

This rule also impacts line items, so that the balance at the start and end a roll forward cannot appear twice under a single axis. The same rendering effect is achieved by including only the ending balance in the domain-member arcs, so that the beginning balance will appear simply as the ending balance of the previous period.

Tables define the rows and columns (the axes) that cells (the facts) may have. The domain-member arc role defines relationships within each row or column, such as those between a parent entity and its reportable segments, among sets of classes of equity, and or among geographical regions. Tables become difficult to consistently populate with facts and ambiguous to display when elements can appear in more than one Domain (or Member). This rule ensures that any given element does not appear in more than one place along an Axis, and will not have any overlapping domain subsets or members. In general, almost every situation that at first appears to call for an Axis with tangled and overlapping subsets of Member elements actually turns out to be a case more clearly modeled using two distinct axes.

### 6.16.5 The DTS of an instance must contain in each base set, for each source element, at most one effective arc with an xlink:arcrole attribute equal to 'http://xbrl.org/int/dim/arcrole/all'.

A fact can always appear in more than one Table (hypercube), but this rule prevents a fact from having contradictory meanings in different Tables.

### 6.16.6 An effective arc with an xlink:arcrole attribute equal to 'http://xbrl.org/int/dim/arcrole/notAll' must have an xbrldt:open attribute equal to 'true'.

A closed negative hypercube is better modeled with an open positive hypercube.

### 6.16.7 The target of an effective arc with an xlink:arcrole attribute equal to 'http://xbrl.org/int/dim/arcrole/notAll' should be the target of an arc with an xlink:arcrole attribute equal to 'http://xbrl.org/int/dim/arcrole/all' in the same base set.

An Axis cannot appear as an Axis of a negative hypercube (that is, axis excluded from a table) unless there is a table with that Axis. This rule establishes necessary, though not sufficient, criteria, to avoid such an anomaly. An instance DTS in which the arc role 'http://xbrl.org/int/dim/arcrole/notAll' does not appear will not be affected by this rule.

### 6.16.8 The source of an effective arc with an xlink:arcrole attribute equal to 'http://xbrl.org/int/dim/arcrole/notAll' must be the target of an arc with an xlink:arcrole attribute equal to 'http://xbrl.org/int/dim/arcrole/all' in the same base set.

This rule extends the same effect of 6.16.3 above to the line items (primary items) of a Table (hypercube).

## 6.17 Semantics of Definition Linkbases

This section describes the semantics of definition linkbases. The content of a definition linkbase contains management assertions, and following the semantic rules in this section helps the filer to communicate those assertions as they were intended.

### 6.17.1 A definition linkbase of a standard taxonomy should not be included in the DTS of an instance.

An exception to this general rule is when the linkbase is required by a schema of a standard taxonomy. Note that in such a case some of the arcs may have priority attribute values that do not permit overriding.

## 6.18 Syntax of Reference Linkbases

This section defines rules governing the syntax restrictions on reference linkbases. A valid Interactive Data reference linkbase is a valid XBRL 2.1 reference linkbase, but not all valid XBRL 2.1 reference linkbases are valid Interactive Data reference linkbases.

### 6.18.1 A reference linkbase of a standard taxonomy should not be included in the DTS of an instance.

An exception to this general rule is when the linkbase is required by a schema of a standard taxonomy. Note that in such a case some of the arcs may have priority attribute values that do not permit overriding.

## 6.19 Semantics of Reference Linkbases

This section describes the processing and the semantics of reference linkbases.

### 6.19.1 A fact whose element has a company specific namespace must not have a reference.

An xsd:element "has a reference" if the DTS of the instance contains an effective reference arc whose source is that xsd:element.

A reference linkbase should only be attached to a submission when it is a copy of a linkbase published along with a schema for early adopters. In that situation the schema would have a targetNamespace attribute of some authority other than the registrant itself.

## 6.20 EDGAR Module Processing with XBRL Taxonomy Extensions

EDGAR provides limited support for XBRL taxonomy extension documents as part of EDGAR Module processing. EDGAR Type 1 Modules (partial documents) are not allowed in XBRL format. Only EDGAR Type 2 Modules (complete documents) can be submitted in XBRL format.

EDGAR currently supports up to 10 EDGAR Module files per CIK. These 10 Modules may be used to store any combination of XBRL extension taxonomy files (schema and/or linkbase) and may be managed by the filer using the EDGAR Filing Website. These taxonomy extension files may be submitted before the official filing. Through the use of EDGAR Type 2 Module references to these XBRL documents, EDGAR can assemble these large documents into the filing without delaying the receipt of the entire filing.

As with any other kind of EDGAR Type 2 Module submission filed with EDGAR, filers may include an XBRL document, or XBRL documents, as attachments to an EDGAR Module submission, Template #5. A master submission may reference the XBRL EDGAR Module in a normal Type 2 fashion by using the Attached Documents page of the submission templates.

## 6.21 Segment Functionality Not Supported for XBRL Documents

At this time, EDGAR does not support EDGAR segment processing of XBRL documents as discussed in Section 5.3.

XBRL segments can be used as described in the XBRL Specification. However, segments as described in Section 5.3 of the EDGARLink Filer Manual are not supported. In EDGARLink, "segment" refers to parts of a filing that can be submitted ahead of time and later assembled in a submission. It is this functionality that is not supported for XBRL documents. In the XBRL Specification 2.1, "segment" also refers to an XBRL tag that is used to provide additional information in cases where the entity identifier is insufficient. This use of segment is supported.

## 6.22 Supported Versions of XBRL Standard Taxonomies

The following is a list of XBRL schemas for the core document files that are supported by EDGAR (e.g. instance, linkbase, XLink documents). The namespace that represents each document must be used in the form as shown. A recommended prefix that represents each namespace is provided. The location of the actual schema file is also identified.

Refer to the SEC's public website (http://www.sec.gov/info/edgar/edgartaxonomies.htm) for the listing of standard taxonomies that are supported by EDGAR (e.g. US GAAP – Commercial and Industrial, US GAAP – Investment Management, US Financial Reporting – Primary Terms – Elements), their locations, required namespaces and recommended namespace prefixes.

# 7. PREPARING AND TRANSMITTING EDGARLINK SUBMISSIONS

## 7.1 Introduction

EDGARLink allows you to prepare and transmit a number of submission types. The main content of these submissions is made up of attached documents one of which is the form itself. Usually the filer creates these documents first and then “builds” the submission through the tool.

In the EDGARLink application, headers are automatically created in XFDL when you enter filer supplied information (values) into EDGAR-specified fields in the EDGARLink submission template. When you create your submission using EDGARLink, you must enter information into specified fields. Some fields are required, some fields are required when applicable, and some fields are optional. Required fields have a yellow background. The EDGAR rules apply to both mandatory/required and optional fields. Because EDGARLink automatically creates headers you are no longer required to place header or document tags that are external to filing documents before and after the body of your documents.

Just as EDGAR uses access codes to recognize you as a filer, EDGAR needs information to accurately process the submission you are filing. For example, basic submission information identifies the entity for whom the filing is being made, gives information on fees, and indicates the type of document you are filing.

EDGARLink verifies that the information required for all submission validation has been entered. For example, if the submission requires the indication of a time period for which you are filing the report, EDGARLink verifies that you have provided a date in the Period field. For more information on field, document, or submission validation; see Section 7.4 Validating Your Submission. MESSAGES REPORTED BY EDGAR. APPENDIX A of this volume lists the submission header fields that apply to each form that you file electronically. You must enter information in all header fields designated as "required" in the submission or EDGAR will suspend the filing.

When you compile your submission using EDGARLink, you will use the Template Viewer, a Windows application that is based on templates. Most templates contain a large number of submission types. These templates are what help you create and merge the different parts of your submission. You can download these templates from the EDGAR Filing Website to your PC and work with them without being connected to the Internet or to EDGAR. These templates have fields where you enter information, such as submission type, CIK, CCC, SROS, document/ module/segment file names, and e-mail addresses. There are a number of templates based on the types of submissions, like a 10-Q or SC 13G. Before transmitting your submission, you should error check it with EDGARLink and save it to your PC hard drive. Once you enter all of the information needed and attach your documents, it is ready for transmission to EDGAR. Filings created using EDGARLink templates are usually submitted using the EDGAR Filing Website.

Specifically, the EDGARLink software helps you prepare, submit, and correct submissions by:

- Formatting your submission information using XFDL. This formatting is needed to process your submission in EDGAR. To manually create a submission in XFDL, see Chapter 10, FILER-CONSTRUCTED XFDL/XML SUBMISSIONS.
- Checking for formatting errors in the document and submission prior to transmitting it to us. If you validate your documents and submissions with EDGARLink software

before transmitting, you significantly reduce the chance of having your filing suspended.

- Assisting you in troubleshooting errors. EDGARLink provides a full screen text viewer that allows you to identify errors in the submission and correct them.

  **Note:** If there are errors in your submission document, you need to incorporate your changes, save the document, and reattach it to your submission document.

- EDGARLink automatically compresses the filing to reduce storage space and transmission time.

You can use the EDGAR Filing Website to submit EDGARLink Filings or you can use the EDGAR Gateway which will direct you to the EDGAR Filing Website.

**Note**: Please remember to enter **https**. You will not be able to access the EDGAR Filing Website without the "**s**" designation.

While the new EDGARLink works in tandem with the EDGAR Filing Website, the EDGAR Filing Website provides the following attributes:

- Accesses EDGAR's features using the Internet or direct dial networking.

◊ Provides submission transmission and template download capabilities.
◊ Provides editing capabilities to your company information.
◊ Provides submission notification messages.
◊ Provides requested Return Copy download capabilities.
◊ Allows filers to update their EDGAR Password.

To run a standard web browser and the EDGARLink application, you will need to use a 32-bit version of the Windows operating system. Windows 95 version B or higher, 98, 2000, NT, or XP meets this 32-bit standard (Note: EDGARLink is not supported on Windows 95). If your operating system is something other than Windows, you may be able to access EDGAR using the Windows emulator. However, the EDGARLink application was developed and is certified to run on a PC-based Windows 32-bit platform and is not guaranteed to run correctly in a non-Windows (i.e., Linux, Macintosh, or OS/2) session. If you have a proxy server or a firewall you may experience problems downloading EDGARLink.

We require that your browser support Java script and we recommend that you accept browser "cookies" when accessing this website. The EDGAR Filing Website software contains functions that allow us to remind you if you need to update your software depending upon the last time you visited the EDGAR Filing Website. This information is recorded in your browser cookies.

It is your decision as to the best means to access the Internet. EDGAR accepts transmissions from any Internet source, so you can decide which Internet Service Provider (ISP) best suits your needs.

Most filers will use the Internet website to submit EDGARLink filings. You may also connect to the EDGAR Filer Website using direct dial telecommunications lines via your modem. In using any of the Windows-based operating systems, this is commonly referred to as direct dial networking. You will setup Windows to use direct dial networking using a Point-to-Point Protocol (PPP) application. You will also be asked to provide a telephone number. To direct dial

EDGAR, use 703-914-7140 as the telephone number. All EDGAR modems associated with this telephone number are configured to accept the direct dial transmissions. When you use the direct dial option, you are restricted to website links on the EDGAR Filing Website only.

The third option for submitting EDGARLink filings is to connect using a Leased Line. This method is commonly used by bulk filers.

### 7.1.1 Using the EDGAR Filing Website

Later in this document will be step-by-step instructions for downloading EDGARLink software and templates. To do this you will use the EDGAR Filing Website. Before you get started on this process, read this section to get general information about this website. It will cover the basics about using a browser and accessing the EDGAR Filing Website. Detailed information on the screens is also included. To access the EDGAR Filing Website, either use the EDGAR Gateway or follow the directions listed below to access the EDGAR Filing Website directly:

1. Connect to the Internet or activate a dial-up networking connection.
2. Go to the EDGAR Filing Website Login page.
3. Click in the CIK field and enter your CIK.
4. Press [Tab] and enter your password. This is your login password, not your CCC, PMAC, or passphrase. Your password is case-sensitive. See the Notes at the end of this section for more information about passwords.
5. Click the [Login to EDGAR] button.
6. If your CIK and password are valid and you have a passphrase, the Welcome page appears. The Create Passphrase page appears if your CIK and password are valid and you do not have a passphrase. See Volume I of this manual for information on creating a passphrase.

We have placed information and menu links on the EDGAR Filing Website Home page, that connect you to websites concerning filing and submission types, help files, SEC Rulemaking, and fee information.

**Note:** If you are accessing the EDGAR Filing Website using direct dial (PPP), links to outside websites will not work.

Once you login to EDGAR, an option menu appears on the left-hand side of the browser window. This menu allows you to navigate easily through EDGAR without having to return to a menu page. Figure 7-1: EDGAR Menu illustrates the menu.

**Figure 7-1: EDGAR Menu**

Two additional functions will help you use the EDGAR Filing Website. The [Logoff] button ends your EDGAR session. Clicking Home brings you to the EDGAR Welcome page. From this menu you can move back and forth between pages, find news, download software or template updates, or get additional assistance.

This menu is broken down into three different sections:

- Information Exchange
- Downloads
- Support

#### 7.1.1.1 Information Exchange

In the Information Exchange section there are two links:

- Transmit

- Retrieve/Edit Data

By clicking on Retrieve/Edit Data, you can query company, filing, or module/segment information, retrieve your Return Copies or change your password or CCC. The transmit link allows you to transmit your EDGARLink filing to EDGAR.

#### 7.1.1.2 Downloads

This subsection of the menu allows you to download the EDGARLink software, templates, and fee rate table. Details for using this section are covered in Section 7.2, Installation.

Please be aware that the Update Information block on the EDGAR Filing Website Home page alerts you to updates in the software or templates. It contains a list of updates either to new submission types or to the EDGARLink software or templates. The date of these updates is posted, as well as links to the information or files available to download.

#### 7.1.1.3 Support

This menu section provides links to a number of resources that will assist you in the filing process. In addition to general help, you can review topics like frequently asked questions, and rule making.

##### 7.1.1.3.1 General Web Help

If you need help while using EDGAR on the Internet, click on General Help from the menu to bring up the General Support Menu page that displays a list of help topics. See Figure 7-2: General Help Page. When you click on a topic, you are shown information or additional links to specify the type of assistance you need.

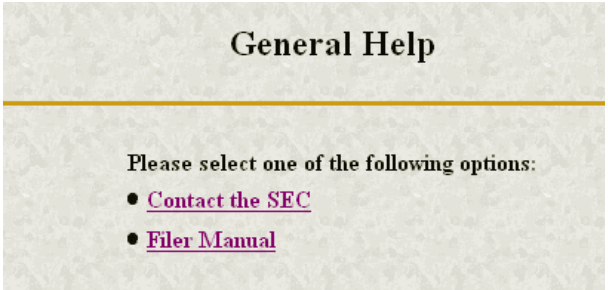



**Figure 7-2: General Help Page**

##### 7.1.1.3.2 Frequently Asked Questions

Frequently Asked Questions opens the EDGAR Frequently Asked Questions page. The FAQ page includes different questions that have been asked most often. You may find the answers helpful while using EDGAR and EDGARLink. Click on the hyperlink topic to display the answer in the lower portion of the window.

##### 7.1.1.3.3 SEC Rulemaking

The SEC Rulemaking link leads you to an area of the SEC's Public Website that gives you up-to-date rule information. You will get information about rules that have been proposed or adopted, as well as other bulletins and notices.

##### 7.1.1.3.4 Fee Information

The Fees link in the EDGAR menu opens the EDGAR Fee Information page. This page contains information on fee categories, amounts, forms, and the applied fees.

#### 7.1.1.3.5 Unused Money Requests

This link directs you to the SEC's Public Website page that displays instructions for requesting unused monies. It also accesses an account statement example, which is similar to the statement mailed to active SEC filers.

#### 7.1.1.3.6 Company Search

This link opens the Company Search page and redirects your browser to the EDGAR Company Database. From this website you can perform company searches through the EDGAR database that is updated daily.

### 7.1.2 Information on Headers

Header information for your filing documents are still required in EDGAR, but you should not add them if you use EDGARLink. By using EDGARLink, your header tags and information are automatically placed in the correct nesting order and in the correct places within your submission.

## 7.2 Installation

EDGARLink is a 32-bit based software program supported by Windows 98, 2000, NT, or XP and is designed to help you prepare and transmit an electronic filing. You download the software from our EDGAR Filing Website and install it on your computer. You can download the software items from the EDGARLink Software Download page described in Section 7.2.1, Step 1 - Downloading the EDGARLink Software. You will also want to download templates for the requested submission types you wish to file and the fee rate table.

### 7.2.1 Step 1 - Downloading the EDGARLink Software

After you click on EDGARLink Software from the main EDGAR menu, the EDGARLink Software Download page appears. This page provides a link to download the EDGARLink software from the EDGAR Filing Website or to the SEC's Public Website where you can download N-SAR software.

**Figure 7-3: Software Download Page**

Downloading the software is the first step in installing the EDGARLink software. To download the software:

1. Click on the [Download EDGARLink] button. Filers who need to file N-SAR submissions must download that application from the SEC's Public Website.
2. The EDGARLink/Windows Download Confirmation page appears; click on Download EDGARLink/Windows.

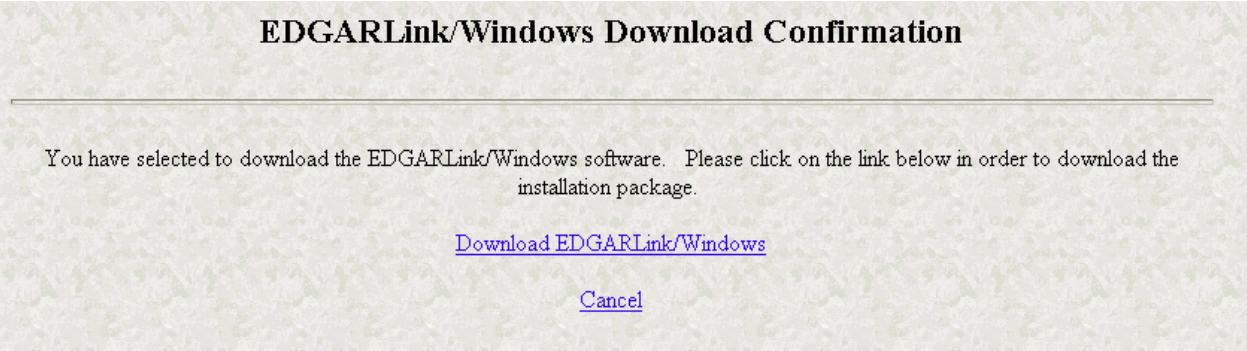



**Figure 7-4: EDGARLink/Windows Download Confirmation Page**

3. The File Download window appears. (See Figure 7-5: File Download Window.) Click on the [Save] button.

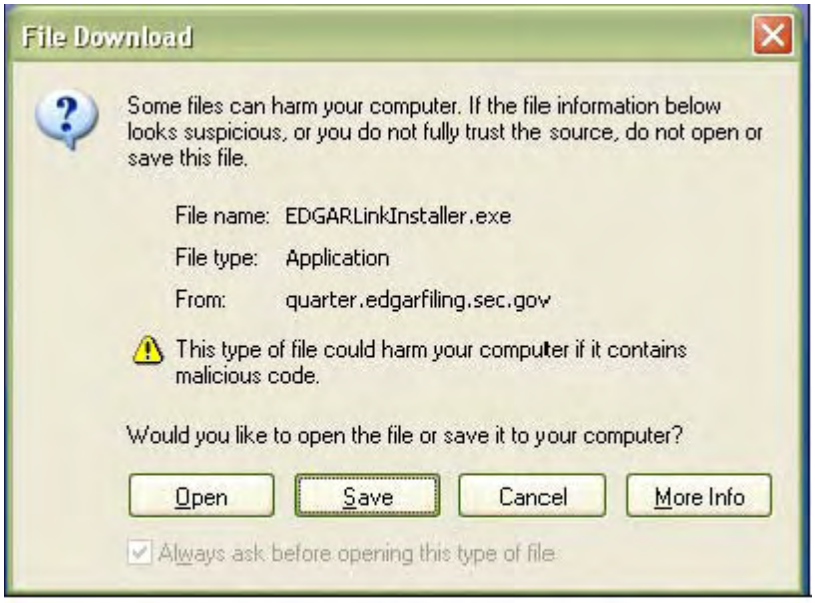



**Figure 7-5: File Download Window**

4. The Save As window appears. (See Figure 7-6: Save As Window.) Choose the location on your system to save the self-extracting executable file and click on the [Save] button.

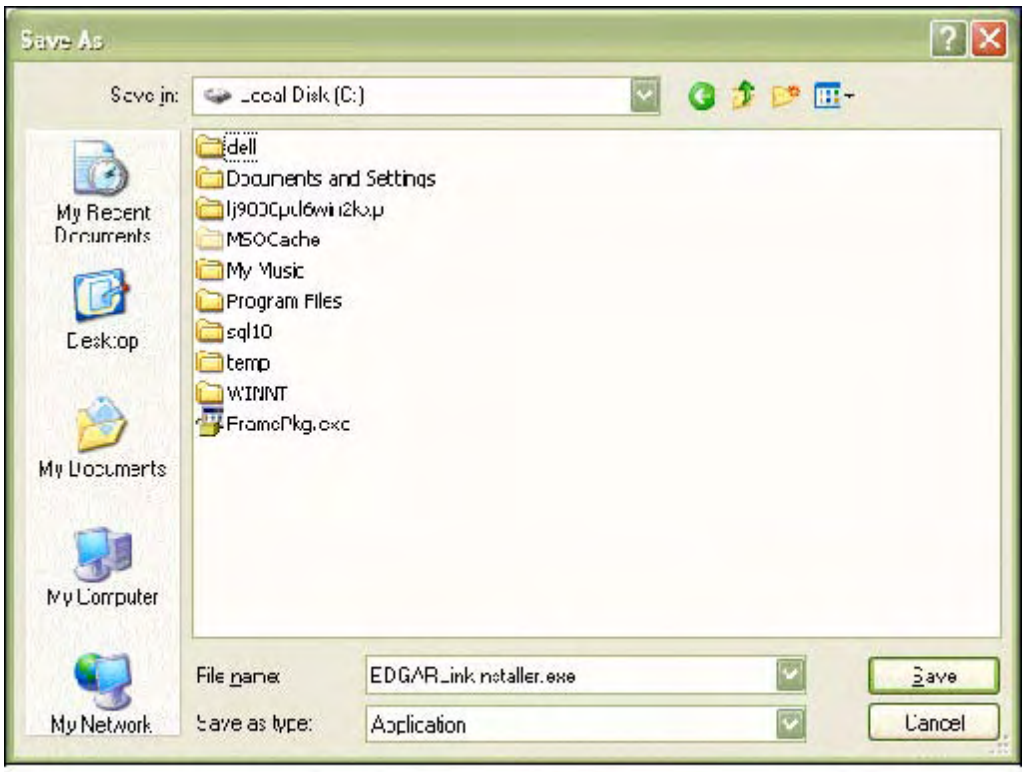



**Figure 7-6: Save As Window**

5. The Saving Progress window appears and displays the status (percentage) of download. (See Figure 7-7: Saving Progress Window.)

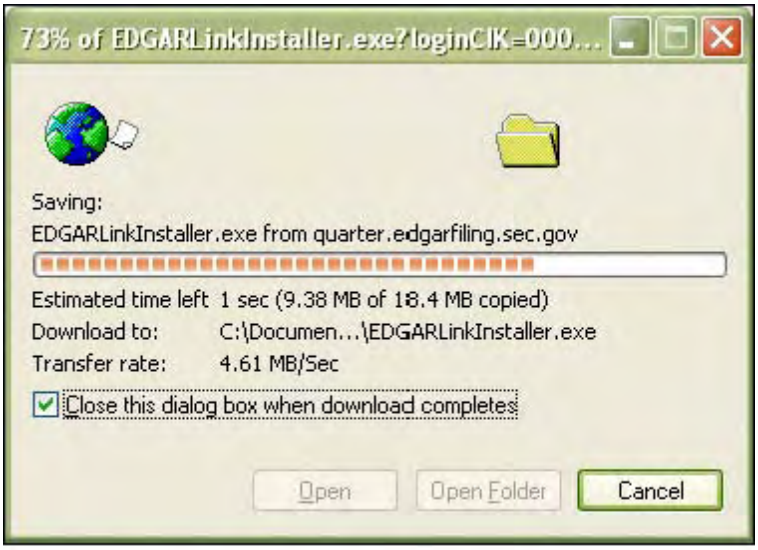



**Figure 7-7: Saving Progress Window**

While downloading, you can cancel the save by clicking on the [Cancel] button.

**Notes:** (1) New EDGAR releases include modifications to the EDGARLink software and EDGAR submission templates. Please download, install, and use the new EDGARLink software and submission templates to ensure that submissions will be processed successfully.

(2) You should use the Windows Add/Remove Programs function to un-install any previous version of the Template Viewer, JRE, and/or EDGARLink before installing the new software. Please select "No" or "No to all" when prompted to remove any shared files.

### 7.2.2 Step 2 - Installing on Your PC

Once you have downloaded EDGARLink software from the website, you are ready to install it on your machine:

1. Close all applications.
2. Click on the [Start] button at the bottom of your Windows Desktop.
3. Click on the Run option.
4. Click on the [Browse] button.
5. Use the Browse window to find the **EDGARInstaller.exe** application.
6. Click on **EDGARInstaller.exe** and click on the [Open] button.
7. Click on the [OK] button. EDGARLink installs itself.

**Note:** If you do not want to use the above method of installing EDGARLink, you can also use other methods to start the software installation:

- Run the executables in a DOS window
- Run the executable through Windows Explorer

To do this you will need to open the directory where you downloaded the files and enter the executable name in DOS or double-click the file in Windows Explorer.

The executable begins unpacking the software; the InstallShield window appears and walks you through installing EDGARLink.

We recommend using the default directory settings. If you change the default directories you may experience program or performance problems.

The EDGARLink Installer package installs a new PureEdge Viewer for Windows, version 6.0. There are folders created when the viewer is installed,**C:\Program Files\PureEdge\Viewer 6.0**.

When you have completed your submission template, click on Transmit to open the Transmit Submission page. From this page you can transmit Live, Test, or Bulk filings.

#### 7.2.2.1 Directory Structure

Once you install EDGARLink, you may want to create a folder on your desktop to place files, such as blank submission templates. When you install EDGARLink, the following directory structure is created automatically and filled with the files. EDGARLink adds three directories to the **Program Files** directory on your hard drive. These directories are where the EDGARLink files are stored:

- **PureEdge**

  Contained in the **PureEdge** directory is a single subdirectory, **Viewer 6.0** that contains eleven subdirectories: **ActiveX**, **API**, **extensions**, **help**, **Icons**, **JAWS**, **Marshaller**, **Modules**, **Plugin**, **Readme**, and **SSCE514,** which hold files necessary for the submission type template to run. The **Viewer 6.0** directory is where the EDGARLink template executable, **masqform.exe**, as well as the **license** is located. The API subdirectory contains the subdirectories and class files necessary for EDGARLink to execute.

- **Java**

  Contained in the Java directory is the jre1.5.0_10 directory. The jre1.5.0_10 directory contains the bin and lib subdirectories and all the copyright, readme, and license files.

- **EDGAR**

  The **EDGAR** directory contains the **EDGARLink** subdirectory, which is where the EDGARLink application shortcut, the EDGARLink icon, the **README.txt** file, the JRE install application, the Integrity Check files, and the **Help** directory containing the EDGARLink help files reside.

**Warning:** If you move or delete files and/or subdirectories, EDGARLink may not run correctly.

#### 7.2.2.2 Version Verify

Occasionally there will be updates to the EDGARLink software. Notices are posted on the EDGAR Home page as well as on the Download Software page.

The EDGAR Filing Website warns you if you have previously downloaded the current templates or software. This screen is illustrated in Figure 7-8: Version Verification Warning Message:

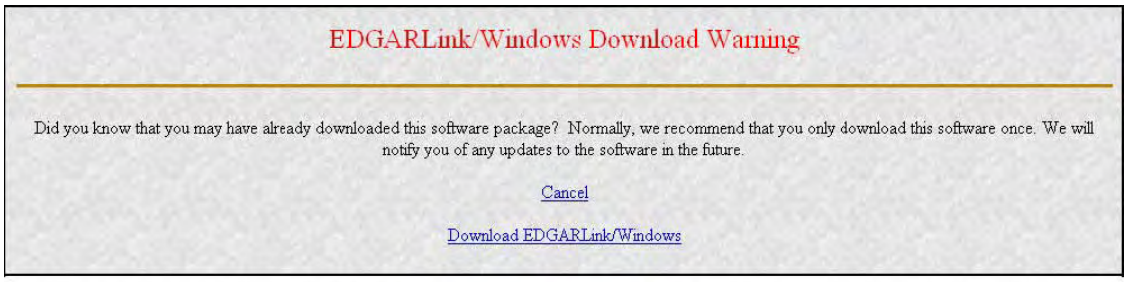



**Figure 7-8: Version Verification Warning Message**

You will also be warned if you choose to download a template of which you have the current version. The screen that appears is shown in Figure 7-9: Submission Template Download Warning Page.

**Figure 7-9: Submission Template Download Warning Page**

### 7.2.2.3 EDGARLink System Integrity Check

A new feature to EDGARLink is the System Integrity check. It assists you when troubleshooting your EDGARLink install and setup. This check looks in all of the EDGARLink directories to ensure that all of the correct and up-to-date files have been extracted correctly. At the end of this check, you see a report displaying the number of missing files and files that failed verification. These reports are stored in the **EDGARLink** directory and are called **EDGARLink.log** and

**EdgarVerify.log**. The Integrity check runs automatically after you install the EDGARLink software.

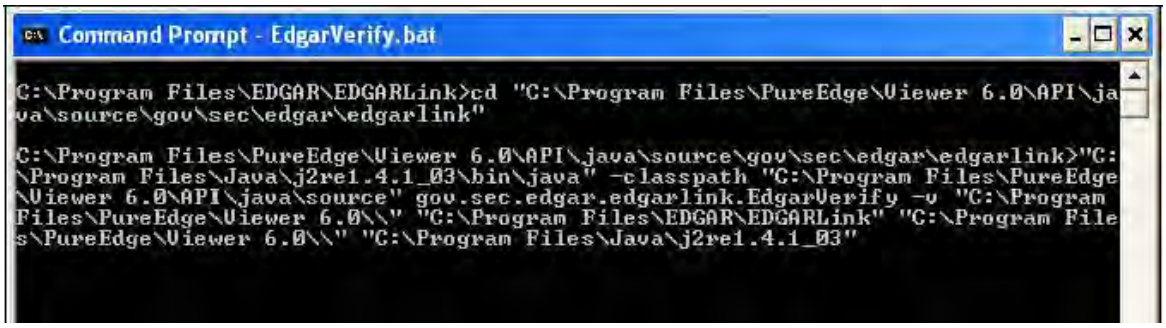



**Figure 7-10: EDGARLink Integrity Check Window**

After the Integrity check runs, you are prompted to view the report, **EdgarVerify.log**, in the Notepad Viewer:

- Click on the [Yes] button to open this file.
- Click on the [No] button to return to the EDGARLink install window.

If you want to return to the **edgarverify.log** later, you can use Word or Notepad Viewer to open the file. The default location for this file is in the **C:\Program Files\EDGAR\EDGARLink**.

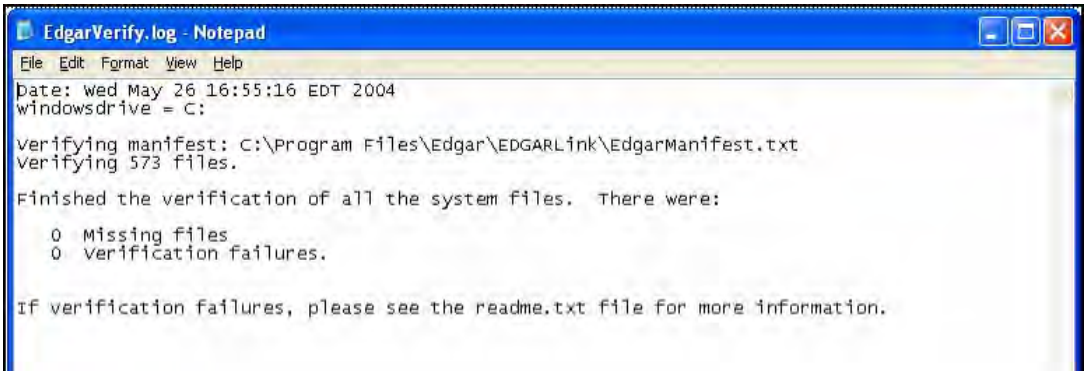



**Figure 7-11: EdgarVerify.log Report**

### 7.2.3 Step 3 - Downloading the Submission Templates

After you have downloaded EDGARLink and installed it on your system, you are ready to download a template and create a submission. On the EDGAR Filing Website you can locate the different templates you need to download to create a submission.

There are six different submission templates that cover all the submissions you can transmit to EDGAR using this tool. There are special templates for Correspondence, Modules and Segments, and Bulk Filings. Although there are different types of templates available, you will notice that EDGARLink works similarly no matter which template you are filling out. To conserve space in this manual, we will walk you through completing one template. Because the templates are similar, you can use these steps whether you are compiling correspondence, an annual 10-K, or submitting segments.

Submission templates consist of sets of fields and information designated for specific submission types. You will need to fill out the appropriate template before you transmit your submission.

To download one or all of the six submission templates:

1. Access the EDGAR Filing Website and login.
2. Click on Submission Templates.
3. When the Submission Template Download Options page appears, scroll through the Submission Types field and locate the submission type you are submitting.
4. Select a submission type by clicking on it, then click on the [Get It] button.
5. The Submission Template Download Confirmation page appears.

**Note:** New EDGAR releases can include substantial modifications to EDGARLink software and EDGAR submission templates. Please download, install, and use new EDGARLink software and submission templates to ensure that submissions will be processed successfully.

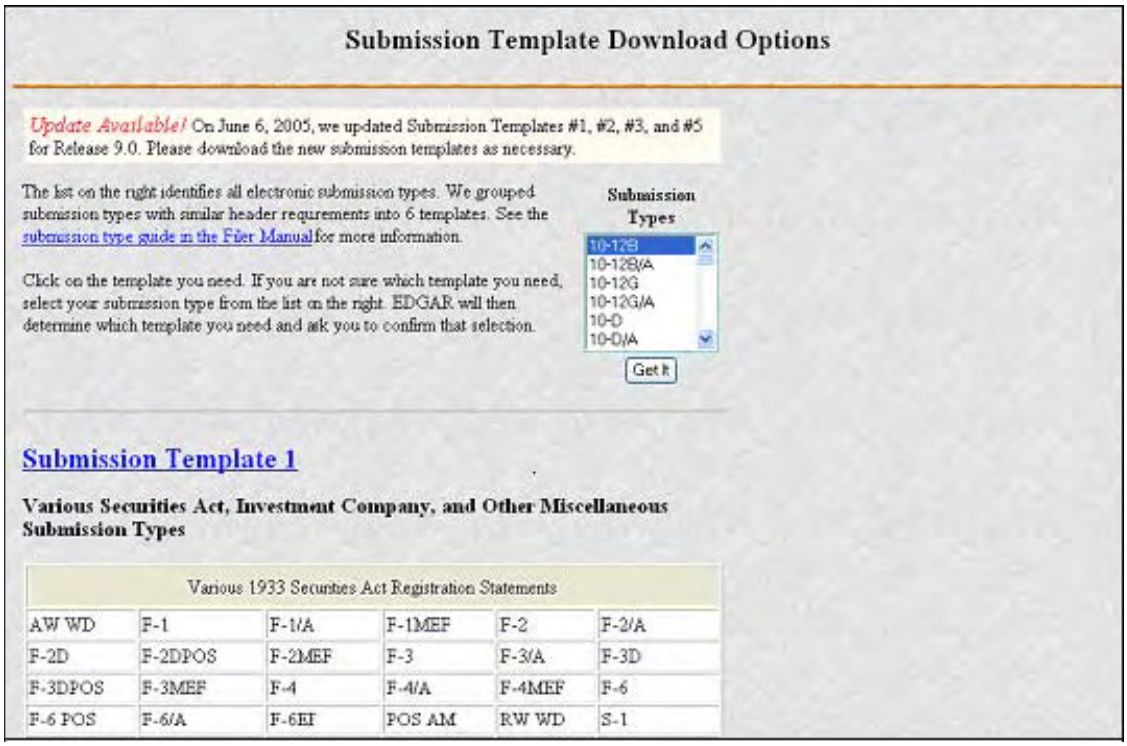
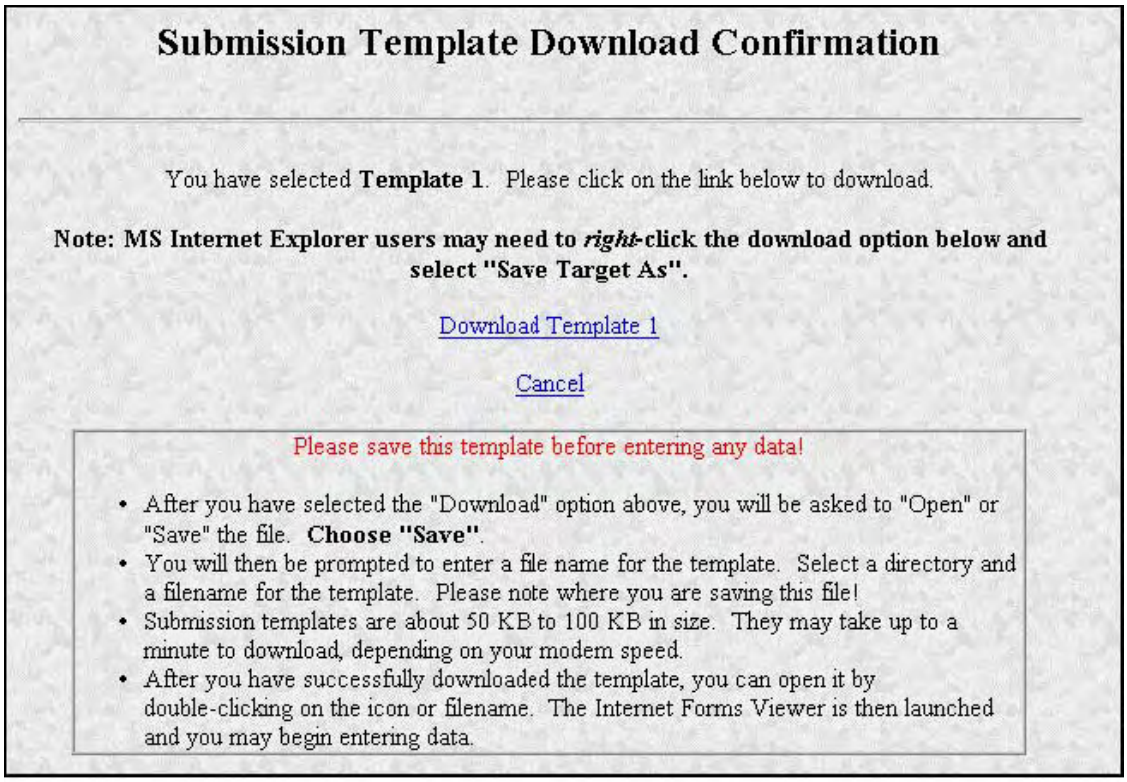



**Figure 7-12: Submission Template Download Options Page**



**Submission Template Download Confirmation**

You have selected **Template 1**. Please click on the link below to download.

**Note: MS Internet Explorer users may need to *right*-click the download option below and select "Save Target As".**

Download Template 1

Cancel

Please save this template before entering any data!

- After you have selected the "Download" option above, you will be asked to "Open" or "Save" the file. **Choose "Save"**.
- You will then be prompted to enter a file name for the template. Select a directory and a filename for the template. Please note where you are saving this file!
- Submission templates are about 50 KB to 100 KB in size. They may take up to a minute to download, depending on your modem speed.
- After you have successfully downloaded the template, you can open it by double-clicking on the icon or filename. The Internet Forms Viewer is then launched and you may begin entering data.

**Figure 7-13: Submission Template Download Confirmation Page**

To download the submission template:

1. You will start your download from the Submission Template Download Confirmation Page. The page will show you which template includes the submission type you have chosen. If you do not want to download the template, click on Cancel. Otherwise click on the Download Template # to start the download process.
2. A window pops up in your browser prompting you to save the template to your computer.
3. Click on the [Save it to disk] radio button and choose a location to save the blank template in the Save As window. We recommend using the template in the EDGARLink Template Viewer rather than your browser.
4. Click on the [OK] button. To preserve your blank template you should not change the template name until you begin editing it.
5. The template will be saved to your computer. You can access it by double clicking the template from your Window Explorer window, or the Template Viewer icon on your desktop. If you use the Template Viewer icon, you will have to locate the place where you saved your template.
6. EDGARLink starts and the blank submission template appears.

If you have your browser set to accept cookies, EDGAR will inform you whether or not you already have the template downloaded. If you have already downloaded the template:

- Click on Cancel.

If you canceled the template download because you already have it, you should open the blank template that you saved originally, select your submission type, then save the template using another unique name that identifies that particular submission.

**Note:** If you do not enter an extension for the file name, then EDGARLink will default the extension to **.xfd**.

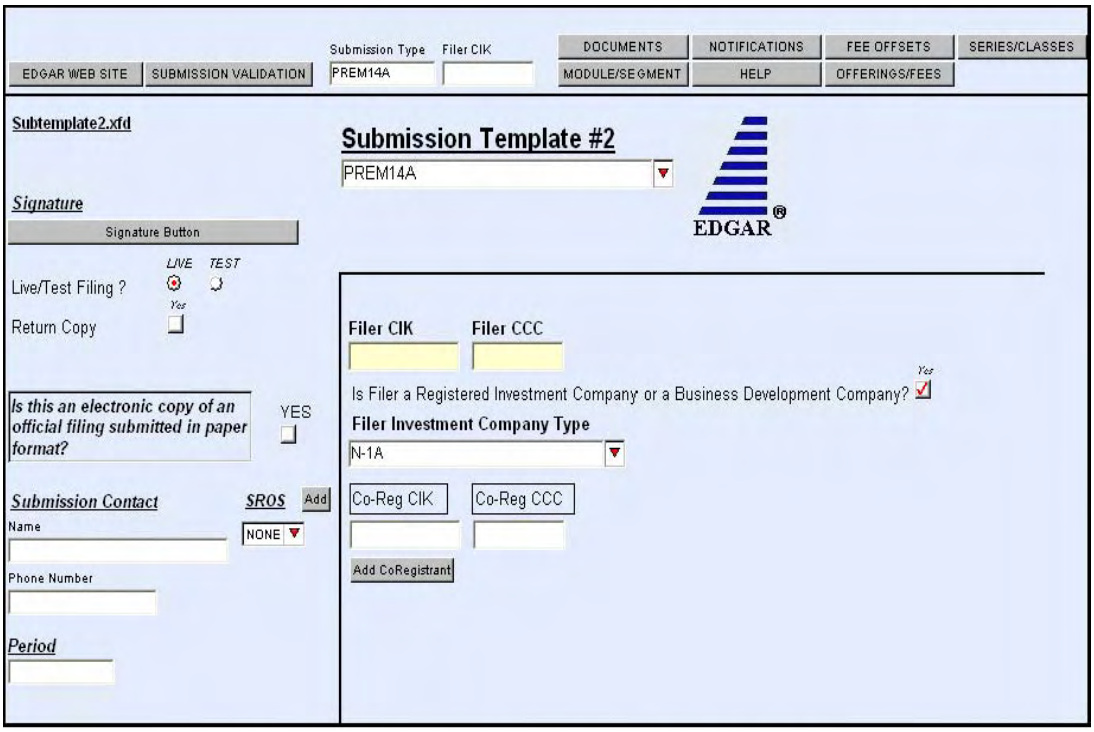



**Figure 7-14: Submission Template Main Page**

To save your submission template:

- Click on the [Save] button. It appears as a diskette in the upper left tool bar.

Save the template on your computer by selecting a location either on your hard drive, floppy disk, or LAN. To preserve the blank template, you should change the filename of your template to a unique name that represents the submission type, i.e., **r8k.xfd** or **r10q.xfd**.

Before you begin filling in the form, you should save the template using an additional unique name. Saving the template using an additional unique name, e.g., **r10q1099.xfd**, allows you to preserve the blank template. Saving a blank template keeps you from making mistakes when removing field or module/segment information or detaching documents from a previous submission. Each template may support different submission types.

You should save the blank template to your computer for two reasons:

1. You can use the template later to fill out submission information for another submission type. Submission templates 1, 2, and 3 support a vast number of submission types; you can use one template to prepare many different types of submissions. For example, if you need to submit a 10-Q, you would download

Template 3. If you save the template before you enter your 10-Q information, when you need to submit an 8-K, you can open the blank template and begin entering your 8-K information. Otherwise you would need to delete 10-Q information and detach the documents.

When you change submission types in EDGARLink, you are prompted whether or not you want to delete existing information. If you answer "Yes," all currently entered information and attached documents are discarded. If you answer "No," all currently entered information and attached documents will be preserved. Information entered in fields that do not appear for the new submission type will not be deleted and will be transmitted with your submission and you may receive a submission warning during processing.

If you changed from a fee-bearing submission type to a non fee-bearing submission type, all fee information will be deleted. For more information see Section 7.3.2.1, Tips for Submission Template Data Entry.

2. If you are submitting the same submission type, it may save you time by editing the previous submission without having to recreate the submission from scratch. You may need to replace, or delete submission documents; see Section 7.3.4.2, Document Count.

When the file completes saving, you can either double click on the submission template from the Windows Explorer window or use your Template Viewer icon and click on the template from the Open Template window.

**Note**: If you do not enter an extension in the File name field, EDGARLink inserts the **.xfd** extension.

### 7.2.4 Step 4 - Downloading the Fee Rate Table

One of the features for EDGARLink is the SEC Fee Rate Table. This table contains the latest fee rates from the SEC and automatically inputs this information into the Fee and Offering Information page. You must download this table from the EDGAR Filing Website and save it to the **Program Files\Edgar\EDGARLink** directory on your hard drive:

1. Login to the EDGAR Filing Website.
2. Click on the Fee Rate Table link in the EDGAR Menu.
3. The Fee Rate Table Download Confirmation page appears.
4. Click on the Download Fee Rate Table link.
5. The File Download window appears. Choose the Save As radio button and click on the [OK] button.
6. The Save As window appears:

- In the Save In: field, click on the down arrow, and select your C:\ drive by clicking on it. If you have installed EDGARLink in another location, you need to save the Fee Rate Table in that location.
- Double click on the Program Files folder.

- Double click on the EDGAR folder.
- Double click on the EDGARLink folder.
- Click on the [Save] button.
- Click on the [Close] button, if the File Download Complete window does not automatically disappear.

When you begin working on your fee bearing submission, EDGARLink uses this information to update the amount owed by automatically loading the rate into your submission. When the fee rates change, we will update the Fee Rate Table, which you will have to download. Check the EDGAR Filing Website for changes in fees.

**Figure 7-15: Fee Rate Table Download Confirmation Page**

## 7.3 Preparing Your EDGARLink Submission

### 7.3.1 Submission Templates

There are six submission templates. This section of the document will outline how to use templates one through four. Template 5 is for preparing module and segment submissions. That template is the topic of Section 7.3.11, Module and Segment Submissions. Template 6 supports the transmission of bulk submissions. Refer to Section 7.3.14, Bulk Filing for details. Once you have selected, downloaded, and installed the EDGARLink software and downloaded the submission template you need, open the template in EDGARLink:

1. Double click on the Template Viewer icon on your desktop.
2. Open the location where you saved your template in the Open Form window.
3. Double click on the template you want to open.

At this time you should save the blank submission template before you begin entering your submission information:

4. To save the blank template, click on the Save Form icon on the upper left corner of the form template window (the diskette).

EDGARLink warns you that you have invalid data in the submission template; click the [Yes] button. This warning appears because you have not yet entered data in any of the required fields.

5. Enter a unique name in the File Name field.

6. Click on the [Save] button.

If you need to complete more than one submission type, i.e., 10-Q and 8-K, you might use the same template more than once. Both the 10-Q and 8-K are located in Template 3. To avoid having to delete your 10-Q information as well as remove the documents or change the notification addresses, you can save the template using a unique name: **r10q99.xfd** or **r8kfy98.xfd**, and reuse the blank template as often as you need:

1. Click on the Save Form icon in the toolbar.
2. When the Save Form window appears, enter a unique name in the File Name field.
3. Click on the [Save] button.

**Note:** If you do not enter an extension, EDGARLink inserts the **.xfd** extension to your filename.

EDGARLink saves the template using the name you entered. The next time you create that submission, you can open the previous submission template, edit the necessary changes, change the submission documents, and resubmit the filing. Exit EDGARLink and you are ready to transmit your submission.

#### 7.3.1.1 Submission Template Structure

To create a submission, EDGARLink provides you with a Graphical User Interface (GUI) screen that contains fields where you enter your values. Different forms have different fields that appear or disappear depending upon which template you are submitting.

The Submission Template is broken down into sections, called blocks; see Figure 7-16: Submission Template Main Page. The top block contains two fields that display the filer's CIK and the submission type. This information automatically appears once you enter it on the Main page. These fields are read-only which means you cannot edit the information displayed in them. You must edit the fields on the main page to change this information. In this block there are buttons that open the different pages you need to create your submission and other buttons that access the EDGAR Filing Website, Submission Validation, and EDGARLink Help. The lower block contains fields where you enter submission information. As discussed in Section 7.1.1, Using the EDGAR Filing Website, some of these fields are required, and some are optional. As you enter information in these fields, you are creating your submission. In this chapter we discuss in general terms the process of submission preparation which includes all the different types of documents you can transmit: correspondence, cover letters, and exhibits. APPENDIX C contains sample submission types.

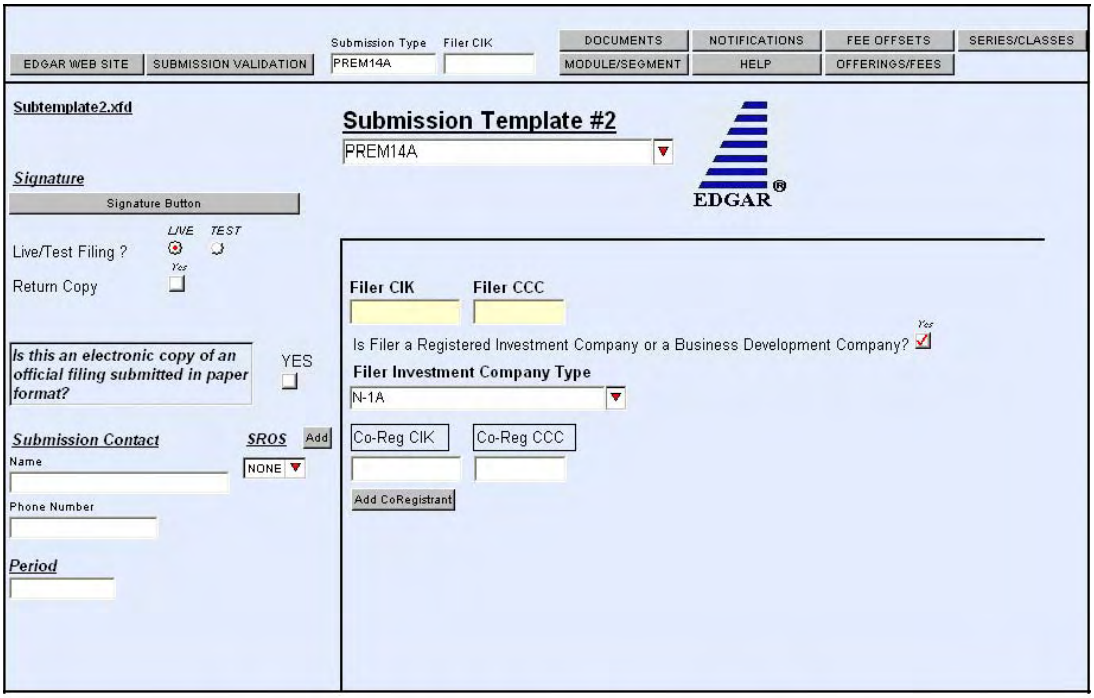



**Figure 7-16: Submission Template Main Page**

### 7.3.1.2 Template Menu Buttons

The EDGARLink submission templates are easily navigated using the buttons displayed in the upper block of the window:

- Documents
- Notifications
- Module/Segment
- Series/Classes (appears only on S/C Investment company form types)
- Fee Offsets (appears only on fee bearing form types)
- Offering/Fees (appears only on fee bearing form types)

The first three buttons appear when you open the template. The later three appear only after you have selected a series and classes or fee bearing form type.

In each EDGARLink submission template, there are seven working pages: Main Header, Attached Documents List, Notification Information, Referenced Module/Segment List, Series and Classes (Contracts) Information, Fee and Offering Information, and Fee Offset Information. A button with [Main Page] appears when you are working on one of the other screens. The first three buttons appear when you open the template. The next button appears when the form type is chosen as a Series/Classes (Contracts) type and the filer indicates through a choice of Investment Company type that they must report series and classes. The last two appear only after you have selected a fee bearing form type.

There are three additional buttons that perform other functions:

- Submission Validation
- EDGAR Website
- Help

The [Submission Validation] button activates the EDGARLink submission checker. This checker informs you if you have invalid data entered in your submission.

The [EDGAR Website] button brings up the EDGAR Filing Website Login page. This page gives you access to EDGAR functions such as Filer News, Downloads, and Support menu options. See Volume I for more information on the EDGAR Filing Website Home page.

The [Help] button activates the help functions for EDGARLink. If you need help filling out one of the templates, you can access the help files to assist you in the process.

#### 7.3.1.3 EDGARLink Tool Bar

The tool bar located at the top of the EDGARLink window helps you perform basic functions like save, open, and set EDGARLink preferences. The following list displays the buttons and explains what function the button performs:

The Open Form button opens another submission template.

The Save Form button saves the current submission template. This saves your template fields and attached documents into one file. EDGARLink will put an .xfd extension, and this is the file you will transmit to the SEC

The Print button prints all the submission template windows, windows with and without information entered:

- You will print the fields and the visible text they contain.
- Submission documents will not be printed. For more information on printing submission documents; see Section 7.3.4.11, Printing Documents.

The Preferences button opens the EDGARLink preferences window.

The Check Spelling button checks the spelling of the value in the selected text field. It is only available when a writable text field has been selected.

The Check All Spelling on Page button checks the spelling of the values in all writable text fields on the current page.

The Help Mode button activates the cursor help text boxes:

- If you click on this button you turn on the cursor help and intuitive text boxes appear when you hold the mouse over a field.
- To turn the help off, click the button again.

The Viewer Help button opens a window displaying general help for the viewer.

#### 7.3.1.4 Template Fields

While you are using EDGARLink, notice how the submission fields are displayed in the window. Sometimes the whole submission field may not fit into the window, so you may have to scroll to complete some submission fields. When you look at the fields, notice that some of these fields are mandatory (dark or shaded), some are optional (white or blank). If the mandatory fields are filled out incorrectly, your submission will be suspended and you will need to edit and transmit your submission again. The white fields are not required. However, we do ask that you provide any relevant information.

As you are looking at the submission template, there are certain fields that appear with all templates and some fields that disappear. Some of the fields common to all templates are the Submission Type, Filer CIK, CCC, Submission Contact, and SROS. To enter information in any field in the template, click a field and enter the information by using your keyboard. Some fields have a pick list, so you do not need to enter information. You can scroll through the list and click on the entry you want to appear in the field.

EDGARLink checks the entry of each field for format and length. If you enter data incorrectly, the field turns red and your cursor help is activated for that field.

Some fields do not require input; they read information that has already been entered. For instance, on the Documents page, there is a Document Count field that automatically updates when you attach submission documents. EDGARLink counts the number of documents and inserts that number in this field.

Some information is not entered in fields. On the forms these are called radio buttons and check boxes. These types of fields insert a condition. For example, the Documents page contains a Validate check box. While you are attaching the documents, you can have EDGAR validate certain document(s) by activating the check boxes next to the document; see Section 7.4.2, Document Validation.

Once you have downloaded a template, you should save the template using a unique name, i.e., **r10q1099.xfd.** Then you will enter your submission information, attach your submission documents, save, validate, and close your template. You can then transmit the completed submission to EDGAR. The process of creating a submission is contained in this section.

**Note:** If you do not enter an extension, EDGARLink inserts the **.xfd** extension to your filename.

Before EDGAR can receive, process, and disseminate submissions electronically, filers must include filer information in EDGARLink's fields. We call the process of adding required information to a prepared submission EDGARizing. The EDGARLink software automatically inserts the required new EDGAR Extended Forms Definition Language (XFDL) header and document tags around your submission.

In addition to adding information to your submission, EDGARLink helps you format the values correctly. For instance, in the case of a pre-effective amendment to a Form S-1, where the correct value for the Submission Type field is "S-1/A" (not "S-1" or anything else), EDGARLink recognizes the correct combinations of required information and removes much of the submission preparation burden from you.

### 7.3.2 EDGARLink Submission Preparation Map

The submission template pages for electronic filing are outlined in Figure 7-17: Submission Requirements for Electronic Filing.

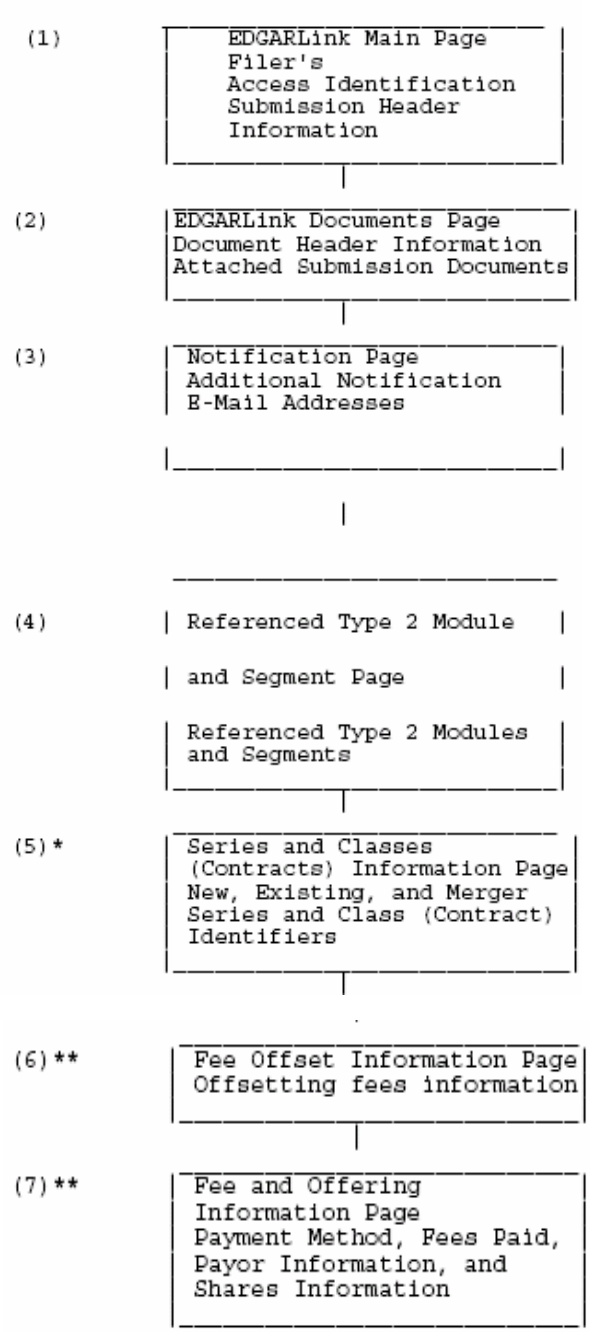



**Figure 7-17: Submission Requirements for Electronic Filing**

Certain elements are common to all submissions.

* (5) is used only on submission for investment companies that have series and classes (contracts).

** (6) and (7) are common only to fee bearing submissions only.

**KEY:**

**(1)** EDGAR requires identification of the filer, regardless of the medium chosen for an electronic submission:

- **For Internet or direct dial transmission**, you must provide the Filer CIK and CCC whether you have made your connection through the Internet or some other direct dial software
- **For Leased Line transmission**, you must contact us for the Leased Line Specification Document

For each submission, you must supply submission and filer information (basic information for one entire submission that includes the CIK, CCC, SROS, etc.) This submission information is automatically inserted into the correct EDGAR format from the fields on the Main page. Each submission may require specific information. If required information is missing, EDGAR will suspend your submission.

**(2)** You may attach multiple submission documents in ASCII, HTML, or PDF format in a single submission in addition to correspondence and cover letters.

You can also attach referenced graphics, ***.jpg** or ***.gif**, as part of your submission.

**(3)** The maximum size of your submission must not exceed 100 MB.

**(4)** In addition to receiving submission notification messages to your primary company e-mail address, you may send submission notification messages to additional e-mail addresses listed on that page.

#### 7.3.2.1 Tips for Submission Template Data Entry

When you begin your submission using EDGARLink there are fields where you enter information that is recorded in your submission. Entering information in the fields is as easy as typing on a word processing application:

1. Click in the field using your mouse.
2. Use your keyboard to enter information.

You can use your mouse to move from field to field. You can also use the [Tab] key to move your cursor to the next field.

**Note:** In EDGARLink it does not matter in which order you enter your fields, or on which page you start, because you can save the template and return to it later; however, all required fields must be filled out before you transmit the submission.

EDGARLink allows you to enter any type of information via a keyboard: numbers, letters, or special characters. EDGARLink checks the validity of the value. For example, your CCC is eight characters long and must contain at least one number, one letter, and one special character, @, #, $, or *. If you enter your CCC incorrectly (does not conform to these rules), the field turns red and you cannot complete the processing of your submission until you correct the entry.

Some fields contain pick lists that display when you click on the down arrow on the right hand border. When the list appears, click on the option you want to choose for that field. Other fields

automatically format your entry. For instance when you enter information in the Phone Number field under the Submission Contact, hyphens are automatically placed between the first, second, and third sets of numbers. The Period field automatically converts dates to the correct EDGAR mm-dd-yyyy format.

Check boxes allow you to tell EDGARLink that you want to activate a function or validate a submission document. To turn a check box on, click it once. A check appears in the box. If you want to turn the check box off, click it again, and the check disappears.

Radio buttons work similarly to check boxes, but a radio button informs EDGAR of a condition. When you use the Live/Test Filing radio button, you are telling EDGAR what type of submission you are filing. **The default for this button is Live**. **In order to submit a test filing, you need to change the Live radio button to the Test radio button.** To change the filing to a Test filing, click once on the Test radio button. You can also send a filing using the Transmit a Test Filing; see Section 7.6.5 Test Submissions.

### 7.3.3 The EDGARLink Main Page

Just as EDGAR uses access codes to recognize you as a filer, EDGAR needs information to accurately process the submission you are filing. For example, basic submission information identifies the entity for which the filing is being made, gives information on fees, and indicates the type of document you are filing.

EDGARLink verifies that the information required for all submission validation has been entered. For example, if the submission requires the indication of a time period for which you are filing the report, EDGARLink verifies that you have provided a date in the Period field. APPENDIX C, EDGAR SUBMISSION TEMPLATES, lists the submission header fields that apply to each form that you file electronically. You must enter information in all header fields designated as "required" in the submission or EDGAR will suspend the filing.

Fields are categorized in the following two ways for a particular submission template:

- **Required** -- EDGARLink will not allow you to omit a required field. Fields that are required when applicable should be entered when your filing situation requires them. Required fields have a yellow background.
- **Optional** -- Optional fields and their values provide important information but are not required for EDGAR to accept your submission. We encourage you to use such fields where applicable, but, if you do not, EDGAR will not suspend your submission.

EDGARLink uses some of the information you have entered to process your submission and to create a “header” for your submission. Headers are automatically created in XFDL when you enter filer-supplied information (values) into EDGAR-specified fields in the EDGARLink submission template. Header information is included when your submission is disseminated.

#### 7.3.3.1 Entering Submission Information

Once you open the submission template, you can begin entering submission information. On the Main page, you are required to fill out the Submission Type, Filer CIK, Filer CCC, and SROS fields:

1. Click on the Submission Type field, and enter the submission type.

- If you click on the down arrow in that field, the entire list of submission types will be displayed.
- Use the down arrow key on your keyboard to scroll through the Submission Types in the template.

**Note:** If you change a submission type on a previously completed submission template, you have a choice to clear all field entries. If you choose not to clear all fields, the attached documents will not be removed.

2. Click in the Filer CIK field and enter your CIK. You do not need to enter the leading zeros (0); EDGARLink automatically inserts them before the number you enter.
3. Click in the CCC field and enter your CCC. If there are any Co-Registrants, add their CIK and CCC. If there is more than one co-registrant, click on the [Add CoReg] button. If there are more co-registrant CIK and CCC fields than you need, use only the number you need. When processing your submission, EDGAR ignores all extra empty fields.
4. Click in the SROS field and enter your Self-Regulatory Organization. If none, select “none.”

Depending upon the submission type you are preparing, you may have completed all the required fields for that template. Some templates require other fields. For a list of the submission type samples, see APPENDIX C.

When you change submission types in EDGARLink, you are prompted whether or not you want to clear entered information. If you answer "Yes," all currently entered information and attached documents are discarded. If you answer "No," all currently entered information and attached documents are preserved. Information entered in fields that do not appear for the new submission type will not be deleted and will be transmitted with your submission and you may receive a submission warning during processing. If you changed from a fee-bearing submission type to a non fee-bearing submission type, all fee information will be deleted.

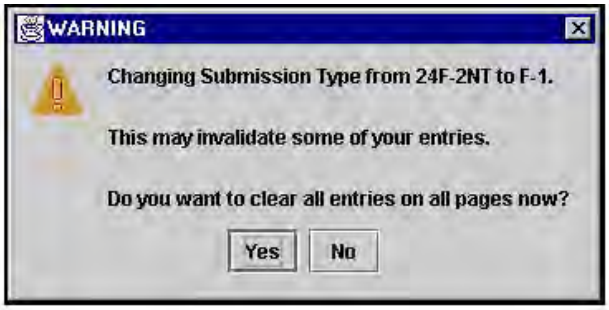



**Figure 7-18: Change Submission Form Type Warning**

### 7.3.3.2 Field Values and Definitions

In this manual, the term "value" refers to the information that you need to supply. When EDGAR encounters a field, it determines if you have supplied the required information. In some cases, no value is required; however, in most cases, values are required.

For EDGAR to process values, you must enter them in a specified format. For example, when the Submission Contact Phone Number field is used, the value should contain at least ten digits (e.g., 123-456-7890). EDGARLink automatically places the hyphens between the first, second, and third set of numbers.

EDGAR is programmed to verify if there is a specified number of characters for each value. This specified number of characters is the field length. For example:

- The CIK field has a field length of up to 10 digits, 1234567890.

In EDGARLink, the Main page field values will not allow you to exceed the specified number of characters. In some cases, as in CIK, EDGARLink inserts leading zeros before your inputs if the value is less than the field length.

Table 6-1: Information Fields Available on Main Page contains a list of all the fields available on the Main page for all submission type templates. You may only see some of these fields depending upon the submission type you are entering.

**Table 6-1: Information Fields Available on Main Page**

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 1 | Submission File Name* | q1_10k.xfd | Name of the submission type file (*.xfd). |
| 2 | Submission Type* | 10-Q | Name of the submission type. |
| 3 | Filer CIK* | 1234567890 | Your SEC-supplied CIK. This field allows up to 10 characters. |
| 4 | Submission Type | 10-Q | Type of submission you are filing. |
| 5 | Test or Live | Radio Button | Marks a submission to be treated as a test or live filing. Unless the submission is marked as TEST, or is submitted under the EDGARLink option “Send a Test Filing”, the filing will be treated by EDGAR as a LIVE filing and, if accepted, be disseminated. Submit live filings in live mode if using EDGARLink. We cannot change a test submission into a live submission, nor can we change a live submission into a test submission. |
| 6 | Return Copy | Check Box | Requests Return Copy of the filing as we receive it. Copies of accepted filings are stored on the EDGAR Filing Website for seven (7) business days for you to download. |
| 7 | SROS | AMEX | Identifies one or more stock exchanges or other self-regulatory organizations on which the issuer's securities are listed or traded. If none applies, enter the value “NONE”. |
| 8 | Submission Contact | Label | Marks the area of the submission contact information. |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 8a | Name | A. Jones<br>This field is not required; however we recommend that you enter a value. | Identifies a person to contact if there are questions about the submission. This field allows up to 30 characters. |
| 8b | Phone | 202-555-1111<br>This field is not required, however we recommend that you enter a value. | Phone number of the contact person; you must include an area code. This field allows up to 20 characters. |
| 9 | Filer CIK | 1234567890 | Your SEC-supplied CIK. This field allows up to 10 characters.<br>**Note:** In those instances where a single filing is being made on behalf of more than one person or entity, you must enter separate filer information for each such entity or fill in the Group Members field, depending upon the filing being made. See Section 7.3.3.1, Entering Submission Information, for more information on co-registrants. |
| **Note:** | This field is necessary for all forms except Form 144, in which case it is called the Reporting Owner Information field. | | |
| 10 | Filer CCC | X21234@1 | Your CCC (8 characters, at least one of which must be a numeral and at least one must be @, #, $, or *). It is case-sensitive. |
| 11 | File Number | 333-00000-1111 | SEC-supplied file number required for Confirming Copy submissions, some amendments, and other specific submission types. The field is up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen. |
| 12 | Duty to File Reports Remains | Yes | Select Yes or No to indicate if the registrant's duty to file reports under section 13(a) or 15(d) remains. |
| 13 | Duty to File Reports Remains | Yes | Select Yes or No to indicate if the registrant's duty to file reports under section 13(a) or 15(d) remains. |
| 14 | Form Type | Pick List** | Form type for Filer or Co-Registrant used for combining filing form types in a single submission. |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 15 | Is Filer a Registered Investment Company or a Business Development Company? | Check Box | This must be checked by Investment Companies to display fields specifically for Investment Companies. |
| 16 | Filer Investment Company Type | Pick List*** | Registered Investment Companies and Business Development Companies must indicate their type based on their last effective registration statement (except N-14). (See Rule 313(a) of regulation S-T.) |
| 17 | Co-Registrant | Label | These fields are required for submissions with more than one registrant. EDGAR will suspend your filing if you include more than 999 co-registrants. |
| 17a | Co-Registrant CIK | 1234567890 | The SEC-supplied CIK for a registrant associated with this submission. |
| 17b | Co-RegistrantCCC | x21234@1 | The CCC for a registrant associated with this submission. (8 characters, at least one of which must be a numeral and at least one must be @, #, $, or *). It is case-sensitive. |
| 17c | Co-Registrant File Number | 333-00000-1111 | SEC-supplied file number. Required for amendments to 1933 Act registration statements and with specific form types. This field allows up to 17 characters. When adding a new co-registrant to an amendment, you must type "New" in the File Number field of the new co-registrant. |
| 17d | Co-Registrant Duty File Reports Remains | Yes | Select Yes or No to indicate if the co-registrant's duty to file reports under section 13(a) or 15(d) remains. |
| 17e | Co-Registrant Form Type | S-3/A | Used to specify a different form type for a co-registrant filing, or to indicate a combination filing. |
| 18 | Reporting Owner Information | Label | Marks the beginning of reporting owner identification and must be followed by the CIK and CCC. |
| **Note:** This group replaces the Filer CIK/CCC for Form 144. | | | |
| 18a | CIK | 1234567890 | SEC-supplied reporting owner's CIK. This field allows up to 10 characters. |
| 18b | CCC | x21234@1 | Reporting owner's CCC (8 characters, at least one of which must be a numeral, and at least one must be @, #, $, or *; case-sensitive). |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 18c | Relationship | DIRECTOR | Identifies relationship of the reporting owner to the subject company. |
| 19 | Period | 12-31-2000<br>or<br>12 31 2000<br>or<br>DEC 31 2000<br>or<br>31 DEC 2000<br>or<br>Dec 31 2000<br>or<br>12/31/00 | End date of report or period of filing; preferred order is month, day, and year (i.e., mmddyyyy) and EDGAR will convert your input to this format. Months should be abbreviated using the first three letters only (i.e., Apr or JAN).This field is also used for proxy meeting dates (field up to 20 characters; use hyphen, slash, or space to separate numbers). Unless otherwise specified, future dates for most form types will be flagged as errors. Refer to Appendix E for information regarding which forms will allow you to use future dates in the Period field. |
| 20 | Act | 33 40<br>or<br>33<br>40 | For certain filings by investment companies, the field identifies Act or Acts when the form type may be filed under more than one Act. Valid values when required are 33 and/or 40. If both apply, use the entry with both Acts. |
| 21 | Delaying Amendment | Check Box | Indicates that submission includes a delaying amendment. |
| 22 | References 429 | 333-00000 | Refers to 1933 Act Registration Statements updated pursuant to Rule 429. The value represents the file number of the prior registration statement. If more than one applies, repeat the field for each value. This field allows up to 17 characters. |
| 23 | Reference 462b | 333-00000 | Identifies the 1933 Act file number associated with the prior effective registration statement for the same offering pursuant to Securities Act Rule 462(b). This field allows up to 17 characters. |
| 24 | Subject Company | Label | Marks the area of subject company information fields. |
| 24a | CIK | 1234567890 | Identification of the subject company. This field allows up to 10 characters. |
| 24b | IRS Number | 22-7777777 | Subject company's IRS employer identification code. The IRS number usually appears on the cover page of a Form 10-K (nine characters plus an optional hyphen; EDGARLink displays a hyphen with this tag). |
| 24c | Name | Small Co. Ltd. | Name of the subject company. This field allows up to 150 characters. |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 24d | File Number | 005-00000 | SEC file number used under subject company for confirming copies and other specific submission types. This field allows up to 17 characters. |
| 25 | Is Subject Company a Registered Investment Company or a Business Development Company? | Check Box | This must be checked when the subject company is an Investment Company to display fields specific to Investment Companies. |
| 26 | Investment Company Type | Pick List*** | Used when subject company is a Registered Investment Company or Business Development Company to indicate their type based on their last effective registration statement (except N-14). (See Rule 313(a) of Regulation S-T.) |
| 27 | Items | 1.02<br>5.05<br>7.01 | Identifies each reportable event declared in an 8-K filing. If more than one applies, repeat the field for each event. See listing of item values and event definitions in Appendix E. (field is one item selection for each entry). |
| 27a | Fiscal Year | 12/31<br>05/31 | Identifies the new Company fiscal year end date mm/dd format. This field allows up to 5 characters). Item 5.03 Amendments to articles of Incorporation or Bylaws; Change in Fiscal Year requires you to enter the new Fiscal Year end date (mm/dd) in the Fiscal Year field. |
| 27b | Item Submission Type | 425<br>DEFA14A<br>DFAN14A<br>SC TO-C | Identifies an optional additional Submission Type that the 8-K submission simultaneously satisfies as an additional filing obligation under Rules 425, 14a-12, 14d-2(b), or 13e4(c). Items 1.01, 1.02, 2.01, 5.01, or 8.01 allow an optional field, Item Submission Type, to specify an additional Submission Type that the 8-K submission simultaneously satisfies as an additional filing obligation. |
| 27c | Depositor CIK | 1234567890 | SEC-supplied Depositor's CIK. Required when an 8-K is the 1st filing for an Asset-Backed Security Issuing Entity and an Item 6.01 is specified. This field allows up to 10 characters. |
| 27d | Depositor 33 File Number | 333-12345 | SEC-supplied file number. Required when an 8-K is the 1st filing for an Asset-Backed Security Issuing Entity and an Item 6.01 is specified. This field allows up to 17 characters. |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 28 | Serial | Check Box | Used when an offering is made from an effective shelf registration statement and the offering relates to interests in a separate legal entity, such as a trust or partnership, that is distinct from the registrant. Used when applicable to submissions of form type 424B1, 424B2, 424B3, 424B4, 424B5, 424B7 or 424B8. This will initiate the generation of a new CIK for the serial company created by this filing. |
| 28a | Serial Company Name | Small Co Ltd | Name of the serial company. If more than one, repeat the field. This field allows up to 150 characters. The name should be in conformed format. See conformance definitions in Appendix E. |
| 29 | Confirming Copy | Check Box | A confirming copy is not an official filing. This tag should be used only when the official filing was previously made on paper. When a confirming copy is sent, the File Number field is visible and mandatory for non-subject company filings. For subject company filings, the File Number field is mandatory and is located under the Subject Company label. If you are using EDGARLink, the field automatically appears when you activate the Confirming Copy check box. |
| 30 | Group Members | John Smith<br>Jane Doe | Identifies list of group member names or joint filers. Used with Williams Act filings when there is more than one member of a Williams Act group or where there are joint filers. The list should exclude the entity identified in the filer tags (there is only one filer). Each name must appear in a separate field. |
| 31 | Effectiveness Date | 10-15-2000<br>or<br>10/15/2000<br>or<br>10 15 2000<br>or<br>15 Oct 2000<br>or<br>10/15/00<br>or<br>OCT 15 2000 | Filer requested effectiveness date that applies to all co-registrants in a co-registrant filing for certain Investment Company filings. Preferred order is month, day, and year, i.e., mmddyyyy EDGAR will convert your input. This field allows up to 20 characters. Use hyphen, slash, or space to separate numbers. |
| 32 | Depository | International Financial Corporation | Identifies the bank foreign filers deposited SEC filing fees. This field allows up to 50 characters. |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 33 | Shell Company | Check Box | Select Yes or No to indicate if company meets the shell company criteria: a company with no or nominal operations, and with no or nominal assets or assets consisting solely of cash and cash equivalents. |
| 34 | Well-known seasoned issuer | Check Box | Select Yes or No to indicate if primary registrant meets the well-know seasoned issuer criteria noted in Rule 405 of Regulation C under the Securities Act of 1933 [17 CFR 230.405]. |
| 35 | Voluntary Filer | Check Box | Select Yes or No to indicate if primary registrant (other than an investment company) is not required to file reports pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934. |
| 36 | Accelerated Filer Status | Accelerated Filer | Indicates whether the primary registrant is a Large Accelerated Filer, Accelerated Filer, Non-Accelerated Filer, or Not Applicable. Indicate Not Applicable where the accelerated filer status is unknown for the filing period. |
| 37 | Fee Table in Prospectus | Check Box | Indicates a prospectus that contains a fee table. |
| 38 | Rule 163 | Check Box | Indicates that the communications are made under Rule 163. |
| 39 | Rule 433 | Check Box | Indicates that the communications are made under Rule 433. |
| 40a | First Issuing Entity Filing | Check Box | Indicates that the Free Writing Prospectus is the first filing for an Asset-Backed Security Issuing Entity. |
| 40b | Depositor CIK | 1234567890 | SEC-supplied Depositor's CIK. Required when a Free Writing Prospectus is the 1st filing for an Asset-Backed Security Issuing Entity. This field allows up to 10 characters. |
| 40c | Depositor 33 File Number | 333-12345 | SEC-supplied file number. Required when a Free Writing Prospectus is the 1st filing for an Asset-Backed Security Issuing Entity. This field allows up to 17 characters. |
| 41 | Smaller Reporting Company (Investment Companies may not select this option) | Check Box | Indicates that the company is a smaller reporting company with both a public float and revenues of less than $75 million. |

*These fields are read-only. You do not need to enter information: EDGARLink automatically fills these fields.

**The values on the Form Type pick-list are:

S-1
S-3
S-1/A
S-3/A
S-1MEF
S-3MEF

***The values on the Investment Company Type pick-list are:

Form N-1A Filer (Mutual Fund)

Form N-1 Filer (Open-End Separate Account with No Variable Annuities)

Form N-2 Filer (Closed-End Investment Company)

Form N-3 Filer (Separate Account Registered as Open-End Management Investment Company)

Form N-4 Filer (Variable Annuity UIT Separate Account)

Form N-5 Filer (Small Business Investment Company)

Form N-6 Filer (Variable Life UIT Separate Account)

Form S-1 or S-3 Filer (Face Amount Certificate Company)

Form S-6 Filer (UIT, Non-Insurance Product)

#### 7.3.3.3 Test and Live Filings

If you want to submit a test filing through EDGARLink, you do not have to set the "Test" radio button on the Main page. Instead you can use the EDGAR Filing Website “Transmit as a Test Filing” or “Transmit as a Test Bulk Filing” option. EDGAR treats the submission as a test and it will not be disseminated. The option to send a Test or Live filing is available when using the Internet or direct dial. Refer to Chapter 7, PREPARING AND TRANSMITTING EDGARLINK SUBMISSIONS, for instructions on sending Test or Live filings.

**WARNING**: (1) If you want your submission to be live, you must use the "Live" radio button and select the Transmit LIVE Submission link: Acceptance processing and public dissemination is an automated process that takes place immediately upon receipt of live filings. Public portions of a live filing are immediately disseminated to the public.

(2) If you use the "Test" radio button, the filing is not an official filing. If you intended to submit a live filing, you must change the radio button to "Live", save the submission and transmit the submission again.

#### 7.3.3.4 Filing on Behalf of More than One Entity

When a registration statement is made on behalf of more than one entity, you must include the co-registrant CIK and CCC for each entity in the Main page in the fields provided.

**Caution:** All co-registrant filings must apply to the same Act(s). Only registrants identified in the Filer CIK field as the filer in the original registration can be part of the submission of an amendment.

**Note:** A maximum of 999 co-registrants is acceptable per submission. Co-registrants in excess of this number must make multiple submissions.

When a submission requires Series and Classes, EDGAR will suspend the submission if the filing does not include at least one valid Series and Class ID:

- For the registrant.
- For each existing co-registrant.

When a filing involves a single registration statement under the 1933 Act filed on behalf of more than one registrant (co-registrants), you must add a CIK and CCC field for each registrant on the Main page. If the filing is an amendment to the registration statement, you must include the File Number for each registrant. If you are adding a new co-registrant to an amendment, you must type "New" in the File Number field of the new co-registrant. There are only a few submission form types that can be filed in these combinations. If the submission type is not listed below, then each co-registrant must transmit the submission separately.

| When the submission type is: | Then the Form-Type can only be used to refer to: |
|---|---|
| S-1 | S-1 or S-3 |
| S-3 | S-3 or S-1 |
| S-1/A | S-1/A or S-3/A |
| S-3/A | S-3/A or S-1/A |
| S-1MEF | S-1MEF or S-3MEF |
| S-3MEF | S-3MEF or S-1MEF |

See Section 7.4, Validating Your Submission for details of all submission types that can be combined, either with multiple registrants or a single registrant.

Another unique situation where multiple registrants need to report on the same submission relates to Williams Act Submissions. In this case the filing is based on a group. Use the Group-Members field when a Williams Act filing (SC 13D or SC 13G) is being made on behalf of more than one entity, for example, for members of a group or joint filers. Identify only one filer in the Filer field. List the other members of the group (or the other joint filers) under the Group-Members field by name (no CIKs are necessary). See Figure 7-19: Entering Group Members.

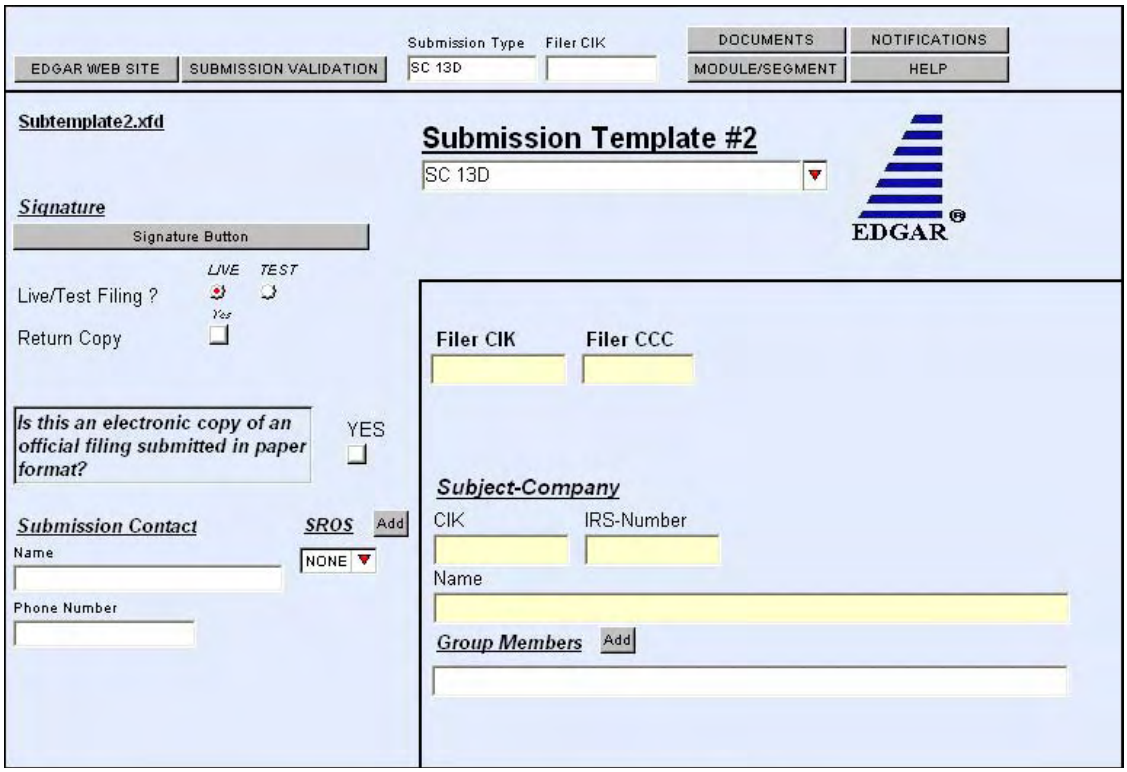



**Figure 7-19: Entering Group Members**

### 7.3.4 The EDGARLink Documents Page

The Documents page will list your documents after you attach them, and is designed similarly to the Main page, in that there are fields, check boxes, and buttons that assist you in entering descriptions about your documents, validating your documents, and navigating from one screen to another.

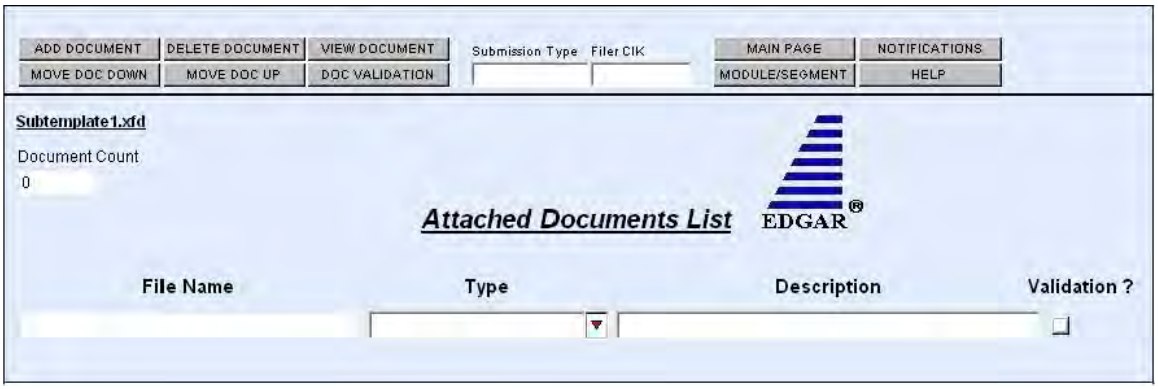



**Figure 7-20: Attached Documents List Page**

### 7.3.4.1 Documents Page Fields

On the Documents page, there are three fields. The first field, File Name, is automatically entered when you attach a document; see Section 7.3.4.4, Attaching a Document. The next field is the Type field. This field provides you with a list of document types you can attach such as: Cover, Correspondence, Graphic, EU-1, NASAA document, and exhibits. The third field, which is optional, is the Description field. You can enter a description up to 255 characters in length. You can attach as many documents as you would like; see Section 7.3.4.5 Attaching Multiple Documents. Corresponding with each attached document is a Validate check box, which informs EDGARLink to validate the attached document for formatting errors; see Section 7.4.2, Document Validation.

Above the document fields is the Document Count field. This field automatically inserts the number of submission documents you attach to the submission. EDGARLink automatically calculates these numbers based on the number of submission documents you attach. For more information on attaching submission documents; see Section 7.3.4.4 Attaching a Document.

Table 6-2: Information Fields Available on Documents Page lists all the fields available on the Documents List page.

**Table 6-2: Information Fields Available on Documents Page**

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 42 | Document Count ** | 1 | Number of documents included in the submission. |
| 43 | File Name** | r10q99.txt | The file name of the document you attach. The file name is automatically inserted from the Attach window. |
| 44 | File Name** | Opinion.txt | The file name of the document you attach. The file name is automatically inserted from the Attach window. |
| 45 | Module or Segment Name* | Opinion 1 | The name of the module or segment currently stored on EDGAR. |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 46 | Master Segment CIK* | 1234567890 | The CIK of the filer for the master segment, the submission you are attaching the segment to. |
| 47 | Type | 10-Q | Indicates to EDGAR the type of document being attached. This field assists EDGAR in keeping public and non-public documents separated. |
| 48 | Description | 2000 Quarterly Report | Is not a required field. We do ask that you describe the document, graphic, or exhibit you are attaching. This field allows 255 characters maximum. |
| 49 | Validation | Check Box | Indicates whether you want EDGARLink to validate a document. |

* These fields appear in the Module/Segment submission template only.

** These fields are read-only: you do not need to enter information. EDGARLink automatically fills these fields.

Type 1 and 2 modules and segments must have unique file names and unique module and segment names.

**Note:** When you assemble a submission that includes multiple documents, i.e., correspondence, cover letter, etc., EDGARLink updates the File Name fields automatically when you attach additional documents. When you incorporate segments and modules, these values represent the number of documents that will be contained in the submission after final assembly.

#### 7.3.4.2 Document Count

Although this field is read-only and EDGARLink automatically fills in this field, there are limitations on its value. Please use the following guideline when adding a document to a filing.

A submission may include a maximum of 612 documents in the following combinations:

- At least one (1) primary submission document*
- Up to ten (10) cover letters (document type "COVER")
- Up to one hundred (100) correspondence documents (document type "CORRESP")
- Up to five hundred (500) exhibits/graphics files (document type "EX__")**
- One (1) EU-1

* The primary document must include the primary filing; exhibits must be included in separate exhibit documents appropriately labeled.

** For appropriate labels for exhibits, please see APPENDIX C and/or in accordance with rule or form requirements.

#### 7.3.4.3 Submission Documents

In previous sections, we discussed preparing the documents that you are including in your submission. The documents supported include: ASCII, HTML, PDF, XBRL, and ***.jpg/*.gif** graphics only. In text documents, lines cannot be more than 80 characters wide, unless in a table that is no more than 132 characters wide, and no special characters. When you prepare your documents using EDGARLink, you no longer include Header or Document tags. EDGARLink automatically takes care of that for you.

EDGARLink does not support the preparation of N-SAR documents at this time. You are still required to use the N-SAR DOS version to create N-SAR documents (**answer.fil**). There is, however, a submission template, Submission Template Number 3, that allows you to assemble N-SAR submissions and attach N-SAR documents.

- For HTML document support, see Section 5.2.2, HTML
- For PDF document support, see Section 5.2.3, Unofficial PDF

#### 7.3.4.4 Attaching a Document

Once you have prepared your submission document, correspondence, or cover letter, you can include it in your submission by using EDGARLink. This procedure assumes you have a submission template open and a submission document prepared:

1. Click on the [Documents] button.
2. The Document page appears, Figure 7-20: Attached Documents List Page.
3. Click on the [Add Document] button.
4. EDGARLink displays the Form Attachments window, Figure 7-21: Attachments Window.

To attach multiple documents to a submission you can select multiple files in the browser window before selecting the [Done] button.

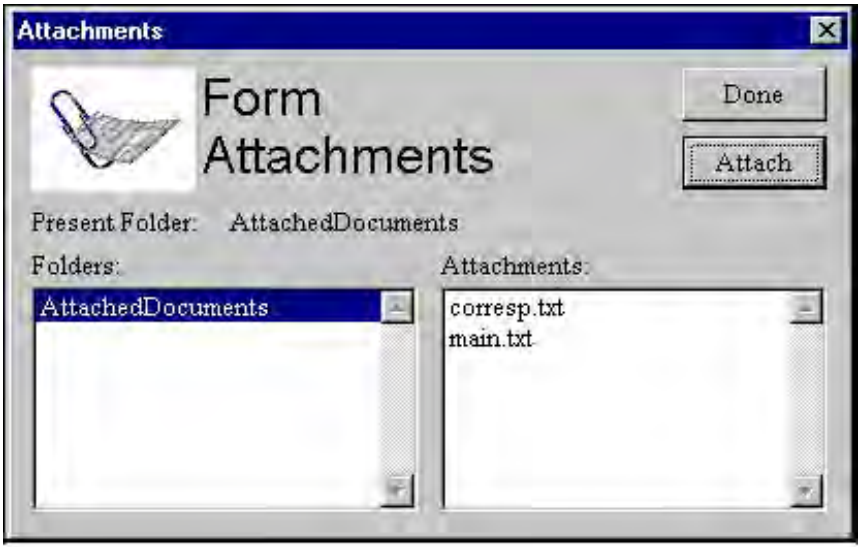



**Figure 7-21: Attachments Window**

The Attachment window displays a list of documents attached to your submission.

5. Click on the [Attachment] button. The Attach File window appears, Figure 7-22: Attach File: Choose the File Window. Open the location of your documents using the Look In: field:

**Figure 7-22: Attach File: Choose the File Window**

- Click on the down button in the right hand side of the field.
- Select the folder you want to open by clicking on it.
- The folder structure appears in the window with the subdirectories and files. Double click on the subdirectory folders until your submission file appears.

6. Click once on the file you want to attach; it could be a document, graphic, N-SAR, or PDF file.
7. Click on the [Open] button. The file you select appears in the Attachments list.
8. Click on the [Done] button to return to the Attach Documents List page.

#### 7.3.4.5 Attaching Multiple Documents

While creating a submission, there are occasions where you will attach more than one document, for instance, a cover letter, correspondence, a revised submission document, and a PDF version of your submission document. In order for EDGAR to divide documents into public and private documents, each of these documents should be listed individually on the Attach Document List field rather than compiled into one document. To attach multiple documents, follow the same procedures as attaching a single document. This creates additional lines in the document list:

- Press the [Shift] key to select a list of documents.
- Press the [Ctrl] key to select more than one document in a list.

#### 7.3.4.6 Organizing Documents

EDGARLink has added a new feature on the Document page. After you attach your documents and the file names appear in the Name field, you can organize the document names on the

Document page. EDGARLink has two additional buttons on the Document page: [Move Document Up] and [Move Document Down].

To move a document up the list:

1. Select the document you want to move by highlighting the Name field.
2. Click on the [Move Document Up] button.

To move a document down the list:

1. Select the document you want to move by highlighting the Name field.
2. Click on the [Move Document Down] button.

**Note:** This organization function moves the documents only until they are either at the top or bottom of the list.

#### 7.3.4.7 Correcting a Document

If errors are found after validation is performed, EDGARLink displays the errors in the document view window. To ensure your changes are reflected in future submissions, you should use the original application (e.g., word processor) to correct the errors, save the document, and re-attach your submission documents; see Section 7.3.4.9.

#### 7.3.4.8 Removing a Document

As you are compiling your submission, you may need to detach or delete a document from your submission. The process to remove a document from your submission is as easy as attaching a document:

1. Click on the [Delete Document] button.
2. The Form Attachments window appears. Select the document you want to delete by clicking on it.
3. Click on the [Remove] button.

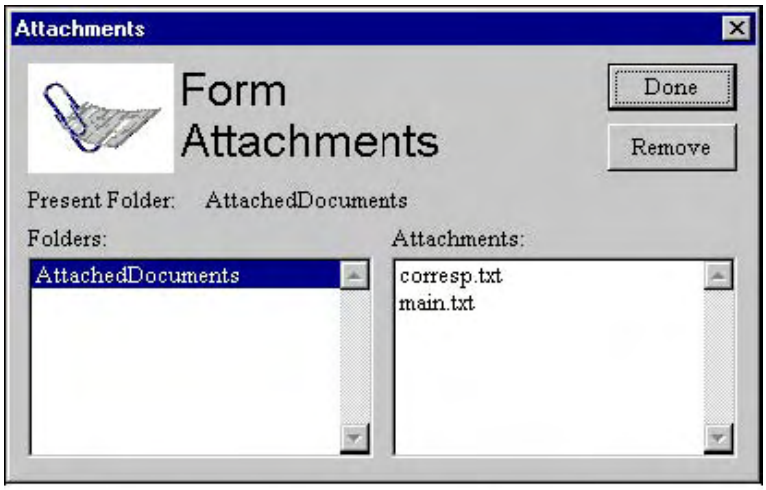



**Figure 7-23: Remove Attachments Window**

EDGARLink prompts you to confirm that you want to remove your document. See Figure 7-24: Remove Attachment Confirm Window. If you click on [Yes], then EDGAR removes the

document from your submission. You can use this process if the file contains errors when you validate your document.

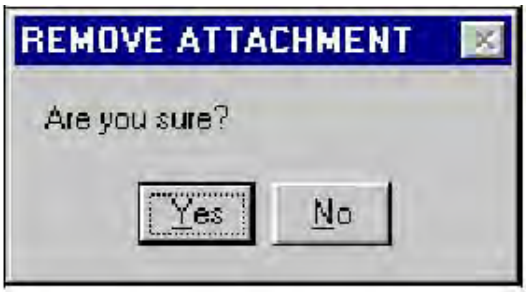



**Figure 7-24: Remove Attachment Confirm Window**

#### 7.3.4.9 Replacing a Document

Rather than removing an incorrect document, you can re-attach a corrected version of the document with the same name:

1. Click on the [Add Document] button.
2. Click on the [Attach] button.
3. Choose the corrected submission document and click on the [Open] button.
4. EDGARLink warns you that the document is already attached, and asks if you would like to replace it?
5. Click on the [Yes] button if you want to replace it.

EDGARLink then replaces the document in your submission.

#### 7.3.4.10 Viewing a Document

Once you have attached a document, you may want to view the document's text:

1. Click on the [View Document] button.
2. The attached document appears. From here you can review your document by scrolling through it or printing a copy.
3. To return to your submission template close the viewer window.
4. If you have multiple documents attached in your submission, you will have to choose which documents you want to view:

   (a) The Form Attachments window appears when you click on the [View Document] button.

   (b) Click the document you want to view.

   (c) Click the [Display] button.

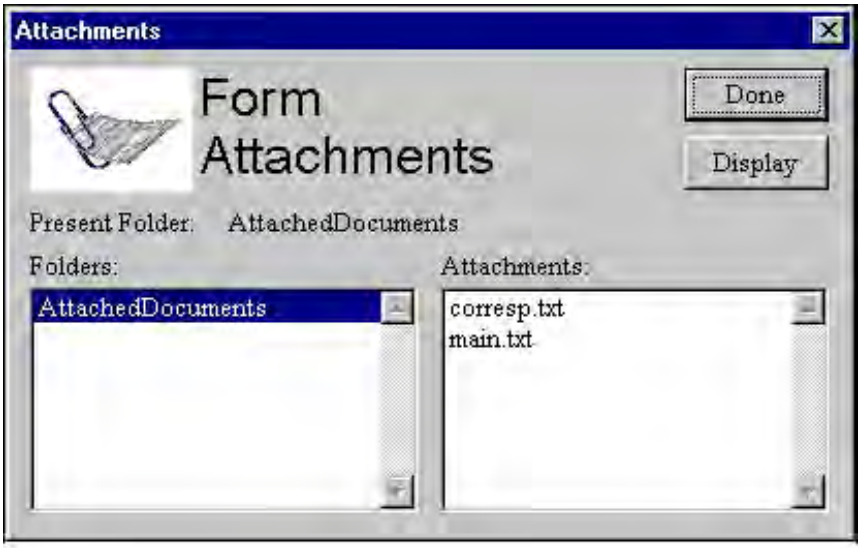



**Figure 7-25: View Document Window**

The document you selected is displayed. Close the viewer window to return to your submission template.

#### 7.3.4.11 Printing Documents

Before you transmit your submission, you might want to print your submission document. You can do this using EDGARLink:

1. Display your submission document, as described above.
2. When your document appears in an application window, use the application's print feature to send your document to your printer.

### 7.3.5 The EDGARLink Notification Page

EDGARLink allows you to notify multiple e-mail addresses of the status of your EDGAR submission. You can add these additional addresses on the Notification Information page. They will receive acceptance/suspense messages for both Live and Test filings.

**Figure 7-26: Notification Information Page**

If you need to change your default notification address, you can change it on the EDGAR Filing Website using the Company Information page.

Table 6-3 contains the fields available on the Notification page.

**Table 6-3: Information Fields Available on Notification Page**

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 50 | Internet Notification Address | Jsmith@xyz.com | Identifies Internet User IDs that are to receive submission acceptance or suspense messages. Cannot be used to request Return Copies. This field must be in standard Internet address format, including exactly one "@" character and all necessary "." characters; only EDGAR acceptable characters are allowed in the address; each address may be up to eighty (80) characters long. |
| 51 | Notify via Filing Website Only | Check Box | For a filer who wants only to download their notifications from the EDGAR Filing Website. This is suggested if you are transmitting a filing after 5:30 p.m. |

#### 7.3.5.1 Adding Notification Addresses

Place your additional notification e-mail addresses on the Notification Information page:

1. From your open submission, click on the [Notifications] button.
2. The Notification Information page appears, Figure 7-26: Notification Information Page.
3. Enter the additional Internet e-mail address in the Internet Notification Address field. Click on the [Add] button.

   **Note:** If there are additional Internet e-mail addresses that you want to enter click on the [Add] button. You are allowed to add as many e-mail addresses as you would like.

### 7.3.6 The EDGARLink Module/Segment Page

A module or segment is information that is stored on the non-public data storage area of EDGAR. Information about creating module and segment documents is covered in Section 5.3 Preparing or Referencing Module and Segment Documents. Also included in this section is information on including references to Type 1 modules and segments in other filing documents. Before using either Type 1 or Type 2 modules/segments in a filing, you must submit them so that they reside on the non-public data storage. The submission of these documents is outlined in Section 7.3.11 Module and Segment Submissions. Information on managing your modules and segments while they are in the private storage area is covered in Section 11.5.2 Retrieve Module/Segment Information.

This section will tell you how to add Type 2 module and segment documents as you assemble your submission. When you add these documents, EDGARLink automatically inserts the reference in your submission, retrieves the document from the non-public storage area, and

places the documents at the end of the submission. To add Type 2 module/segment documents to a submission on the EDGARLink Main Page, click on the Module/Segment Button. Figure 7-27: Referenced Module/Segment List Page will appear. You can use this screen to add the documents. Fields on the page will be based on whether the document you are adding is a module or segment. If you choose M from the drop down list on the first field, since modules require both the CIK and CCC fields will appear. If you choose S in the first field for segment, the entry boxes under the CIK and CCC will disappear.

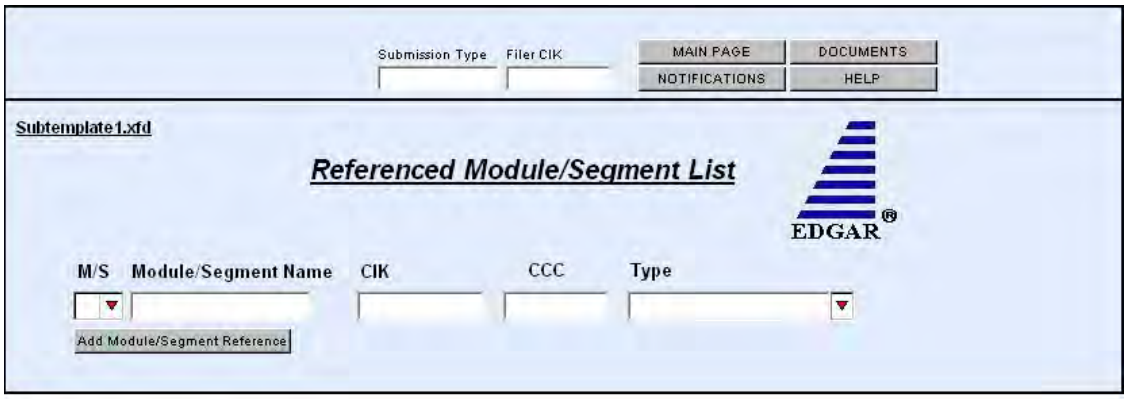



**Figure 7-27: Referenced Module/Segment List Page**

Table 6-4: Information Fields Available on the Referenced Module/Segment List Page contains the fields available on the Referenced Module/Segment List page. It will help you correctly complete the fields on this page by defining the content of each field and giving an example.

**Table 6-4: Information Fields Available on the Referenced Module/Segment List Page**

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 52 | M/S | M | Identifies the reference as a (M)odule or (S)egment reference. |
| 53 | Module/Segment Name | OPINION1 | Identifies the name of the Type 2 module or segment currently residing on EDGAR that you are including in your submission. |
| 54 | CIK | 1234567890 | Identifies the primary owner of the Type 2 module you reference in your submission. |
| 55 | CCC | x21234@1 | Identifies the CCC of the primary owner of the Type 2 module you reference in your submission. |
| 56 | Type | EX-1 | Identifies the document type of module or segment you are referencing. |

### 7.3.6.1 Referencing Your Module or Segment Document

When you reference Type 1 modules and segments (partial documents) in your submission, you should make reference inside your submission document to a Type 1 module or segment currently residing on the EDGAR system.

Type 1 and 2 modules and segments should have unique filenames and module and segment names.

You reference your Type 2 modules in EDGARLink on the Module/Segment page. When EDGAR processes your submission, the module (or segment) residing on the system is automatically attached to the bottom of the submission.

When you reference Type 2 modules and segments (one complete document), EDGARLink automatically inserts the reference in your submission. The following sections describe how to reference Type 2 modules and segments.

#### 7.3.6.2 Including Type 2 Modules in Your Submission

These instructions assume that EDGAR has previously accepted your module:

1. Click on the [Module/Segment] button. The Referenced Module/Segment List page appears.
2. Select "M" in the M/S field. Click on the down arrow and click on your selection. The CIK and CCC fields appear.
3. Enter the module name (not the module file name) in the Module/Segment Name field.
4. Enter the CIK and CCC of the filer whose module you are placing within your submission.
5. Select the document type of your module in the Type field:

- Click on the down button.
- Scroll until you see the module document type.
- Click on the type to enter it in to this field.

If the referenced module does not exist on EDGAR, your submission will be suspended.

#### 7.3.6.3 Including Type 2 Segments in Your Submission

These instructions assume that EDGAR has previously accepted your segment:

1. Click on the [Module/Segment] button. The Referenced Module/Segment List page appears.
2. Select "S" in the M/S field.
3. Enter the segment name (not the segment file name) in the Module/Segment Name field.
4. Select the document type of your segment in the Type field:

- Click on the down button.
- Scroll until you see the segment document type. If your document is a cover letter or correspondence, be sure it is correctly marked.
- Click on the type to enter it in to this field.

**IMPORTANT:** If your document is a cover letter or correspondence, be sure to give it the correct type. Otherwise it will be disseminated immediately to the public.

If the referenced segment does not exist on EDGAR, your submission will be suspended.

#### 7.3.6.4 Errors in Segments

EDGAR validates segments at the time you submit them. If a segment contains errors, EDGAR reports those errors to you and/or your filing agent.

If a transmitted Type 1 or 2 segment contains only white space (is blank), EDGAR will suspend the entire submission.

If an error arises when the EDGAR system attempts to combine segments, or if EDGAR detects an error in the master segment, EDGAR will suspend the filing. The expiration dates of subordinate segments referenced in the master segment are extended six business days from the day of suspension of the master segment.

When EDGAR detects an error in a subordinate segment, the segment is not accepted and you must re-submit the corrected subordinate segment.

**Note:** EDGARLink will raise an error when it is error-checking a master segment with Type 2 segment references and it cannot find the segment referenced. This error will not occur if all subordinate segments are present on EDGAR when the master segment is filed and the document count accounts for all documents in the assembled filing.

### 7.3.7 The EDGARLink Series and Classes (Contracts) Information Page

Refer to Rule 313 of Regulation S-T [17 CFR 232.313] for the substantive rule requirements underlying the functions of this page.

The Series/Classes button will appear on the Main Page based on responses to information on the Main Page. The answers that trigger the display of the Series/Classes button may include the following:

- When the form type can includes series and class(contract) information,
- When the filer has checked the box on the main page indicating that they are a Registered Investment Company or a Business Development Company,
- When the Filer Investment Company type selected is an S/C type, listed below:

◊ Form N-1A (Mutual Fund)
◊ Form N-3 (Separate Account registered as Open-End Management Investment Company)
◊ Form N-4 (Variable Annuity UIT Separate Account)
◊ Form N-6 (Variable Life UIT Separate Account)

See Figure 7-28, Main Page for Investment Company with Series and Classes (Contracts), for an illustration of a template that fulfills all of these conditions and shows the Series/Classes button.

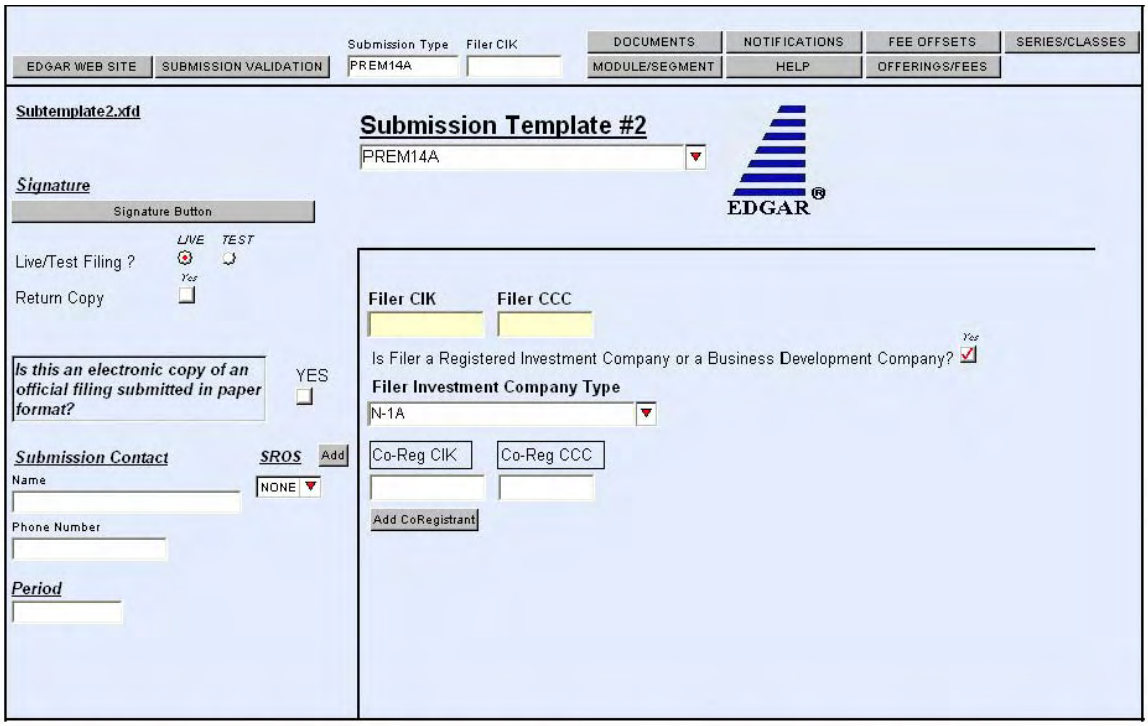



**Figure 7-28: Main Page for Investment Company with Series and Classes (Contract)**

The filer may click the Series/Classes button on the Main Page to access the page shown in Figure 7-29: Series and Classes (Contracts) Information Page. This page is used to add series and class (contract) information to a filing.

This page is used for three purposes:

- Indicating existing series and class (contract) identifiers on behalf of which a filing is being made (Existing radio button)
- Adding new series and class (contract) names on behalf of which a filing is being made (New radio button)
- Provide identifying information on series and classes (contracts) that are parties to a merger (Merging radio button)

The page is first displayed with the Existing radio button selected. Selecting the New radio button will change the fields displayed on the form and will be illustrated in figures in this section. The submission form type will determine which of the buttons are available. For example, the N-14 submission form type will display the Merging radio button, while the 485APOS form type will display the Existing and New radio buttons. In addition to the radio buttons being dependant on the form type, the fields available will depend on the Investment Company Type. For example, an N-1A filer will be asked for both series and class information, while the N-6 filer will not enter series information but will be asked instead for contract information.

**Figure 7-29: Series and Classes (Contracts) Information Page**

An S/C Fund investment company also has a duty to update and keep current existing series and class (contract) information. See Rule 313(a) (1) and (2) of Regulation S-T. Filers can update information via the Series and Classes (Contracts) Information page accessible on the EDGAR Filing Website. See EDGAR Filer Manual, Volume I, Maintenance of Company Data for more information. Use the Series and Classes (Contracts) Information page for the following:

- Series and class (contract) name changes and adding ticker information after the ticker has been received from the exchange.
- In the case of a merger, the filer must use the page to set the status of series and classes (contracts) to Merge after a merger becomes effective.
- Set the status of series and classes (contracts) to Inactive after all required filings have been made for the series or class (contract).

#### 7.3.7.1 EDGAR Submission Form Types with Investment Company Type and the Series and Classes (Contracts) Information Page

For those EDGAR submission types identified in this filer manual, a S/C Fund must include all series and/or class (or contract) identifiers of each series and or class (or contract) on behalf of which a filing is made. See Rule 313(a) (3) of Regulation S-T.

EDGARLink is programmed to help the filer by asking questions only when appropriate. Questions on the Investment Company Type and/or series and classes (contracts) information will be based on the form type. On registration statements and pre-effective amendments, the Investment Company Type of the primary registrant is determined based on the EDGAR submission form type.

Thus on the Main Page for the registrations and pre-effective amendments, the pick-list for Investment Company Type shows the IC type and all other values are grayed-out. Filers may not change the IC type on these form types. The following form types are registrations and pre-effective amendments.

| | |
|---|---|
| N-1, N-1/A | N-5, N-5/A |
| N-1A, N-1A/A | N-6, N-6/A |
| N-2, N-2/A, N-2MEF | S-1, S-1/A |

| | |
|---|---|
| N-3, N-3/A | S-3, S-3/A |
| N-4, N-4/A | S-6, S-6/A |

Other form types for Investment Companies are filed by the primary registrant but are not registrations and pre-effective amendments. On these EDGAR submission form types, a pick-list is provided for the Investment Company Type of the primary registrant. On most of these form types, Series and classes (contracts) identifiers might also be required in the submission. The exception is the NSAR-U and NSAR-U/A, where series and classes will not be included in the filing.

| | |
|---|---|
| 24F-2NT, 24F-2NT/A | N-CSR, N-CSR/A, N_CSRS, N-CSRS/A |
| 485APOS, 485BPOS, 485BXT | N-PX, N-PX/A |
| 497, 497AD, 497J, 497K1, 497K2, 497K3, 497K3B | N-Q, N-Q/A |
| DEF 14A, DEF 14C | NSAR-A, NSAR-A/A, NSAR-AT, NSAR-AT/A, NSAR-B, NSAR-B/A, NSAR-BT, NSAR-BT/A |
| DEFA14A, DEFA14C | NSAR-U, NSAR-U/A |
| DEFM14A, DEFM14C | NT-NCSR/A, NT-NSAR, NT-NSAR/A |
| DEFR14A, DEFR14C | POS AMI |
| N-14, N-14/A | PRE 14A, PRE 14C |
| N-30B-2 | PREM14A, PREM14C |
| N-30D, N-30D/A | PRER14A, PRER14C |

These EDGAR submission form types are for registrant and non-registrant third party filers making proxy filings with respect to subject investment companies. On these EDGAR submission form types, an Investment Company type pick-list defines the IC type of the subject company. Series and classes (contracts) identifiers might be required, depending on the (subject company) Investment Company Type and the form type.

| | |
|---|---|
| DEFC14A | PREC14A |
| DEFC14C | PREC14C |
| DEFN14A | PREN14A |
| DFAN14A | PRRN14A |
| DFRN14A | PX14A6G |
| 425 | PX14A6N |

#### 7.3.7.1.1 Series and Class (Contract) Information based on EDGAR Submission Form Type

Some of the EDGAR submission form types listed above in Section 7.3.7.1 can be used by filers to identify merged and new series and classes (contracts).

New series and classes (contracts) identifiers may be obtained by the filing of most registration statements, pre-effective and post-effective amendments. There are a few exceptions to the general rule however. Form N-4 and N-6 filers get an automatically generated single series. The name of the series is identical to the investment company name when the first class (contract) is defined. The second exception is that the 485BPOS may only be used to obtain identifiers for new classes (contracts), but not for new series. The form types in this group are as follows:

| | |
|---|---|
| N-1A, N-1A/A | 485APOS, 485BPOS |
| N-3, N-3/A | POS AMI |
| N-4, N-4/A | N-6, N-6/A |

A few submission form types can be used to identify series and classes (contracts) merger data. These form types are as follows:

| | |
|---|---|
| 425 | N-14, N-14/A |
| DEFM14A, DEFM14C | PREM14A, PREM14C |

Some submission form types are used by both registered investment companies and other filer types. The template helps distinguish between the two types of filers by asking whether the filer is a registered investment company or a business development company before the fields for investment companies are displayed. These form types are as follows:

| | |
|---|---|
| DEF 14A, DEF 14C | PRE 14A, PRE 14C |
| DEFA14A, DEFA14C | PREC14A, PREC14C |
| DEFC14A, DEFC14C | PREM14A, PREM14C |
| DEFM14A, DEFM14C | PREN14A |
| DEFN14A | PRER14A, PRER14C |
| DEFR14A, DEFR14C | PRRN14A |
| DFAN14A, DEFR14C | PX14A6G, PX14A6N |
| 425 | S-1, S-1/A |
| | S-3, S-3/A |

#### 7.3.7.1.2 Non-Registrant Third Party Filings

Registrant and non-registrant third party filers making proxy filings with respect to subject investment companies may file using the EDGAR submission form types as previously mentioned in Section 7.3.7.1. See Rule 313(d) of Regulation S-T. In these cases, the investment company type specified is that of the subject company. The filer will also include series and/or class (contract) identifiers on whose behalf the filing is being made. The series and class (contract) identifiers for the subject company can be found in the SEC-EDGAR Company Database at http://www.edgarcompany.sec.gov.

### 7.3.7.2 Existing Series and Classes (Contracts) Identifiers

Figure 7-30: Including Series and Classes (Contracts) Identifiers shows the fields displayed when the Existing radio button is selected. This page would be used by Form N-1A or Form N-3 filers. When the Investment Company Type is for Form N-4 or Form N-6 filers, the series fields are not displayed since these types companies have only a single series, however information on multiple classes (contracts) can be included.

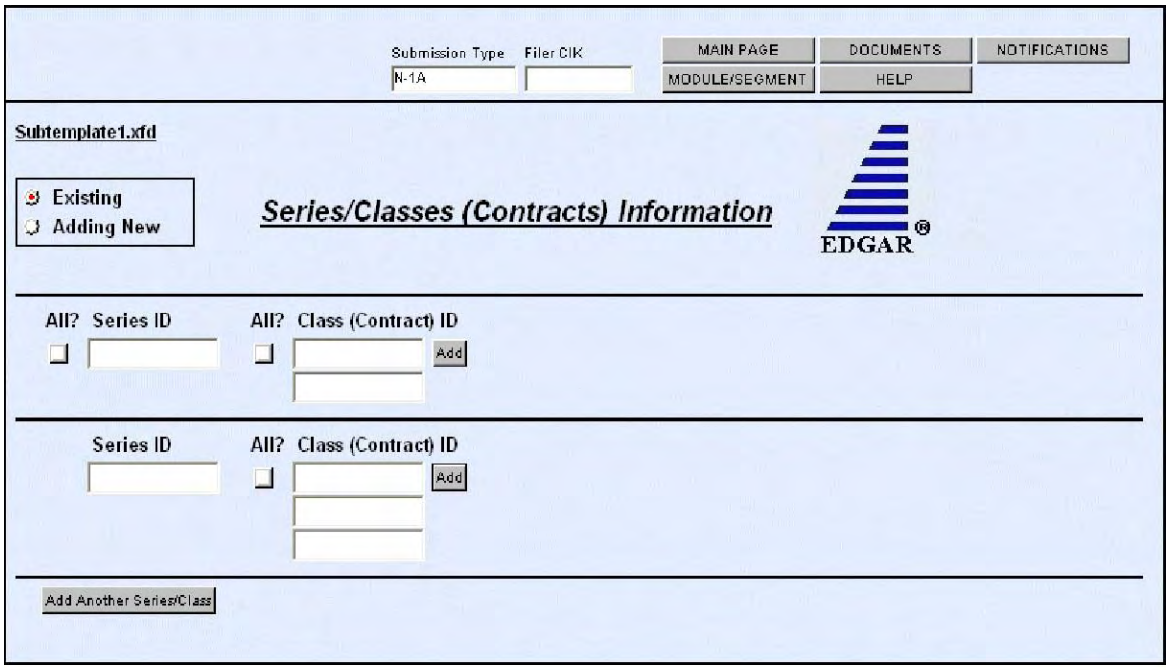



**Figure 7-30: Including Series and Classes (Contracts) Identifiers**

Enter the Existing Series ID and Class (Contract) ID associated with the filing. Use the "All?" Series ID box to indicate that you are making the filing on behalf of all your series and classes (contracts) with a status of Active. Use the "All?" Class (Contract) ID box to indicate that you are making the filing on behalf of all the classes of a series with a status of Active. If you are not using either of the "All?" boxes and you are identifying individual classes, clicking the Add button for Class (Contract) ID will display a field to add another Class (Contract) ID to the series on whose behalf the filing is being made. Clicking the Add Another Series/Class button will display fields to indicate another set of series and classes (contracts) on whose behalf the filing is being made.

**Caution:** If you enter a number of Series IDs and then later select the "All?" button, the entered Series ID fields will be eliminated. The class "All?" button works identically to that of the Series. Be careful before selecting the button if you have entered either series or class (contracts) identifiers.

### 7.3.7.3 Adding New Series and Classes (Contracts)

For those form types that allow the filer to add new series and classes (contracts), selecting the Adding New radio button displays the fields to enter new series and class (contract). The fields displayed depend on the Investment Company Type of the primary registrant or the subject company and the EDGAR submission form type being used. Figure 7-31: New Series and

Classes (Contracts) on Registration Statements, shows the fields displayed on the N-1A and N-3 EDGAR submission form types. When the Investment Company Type is for Form N-4 or Form N-6 filers, the series fields are not displayed since these types companies have only a single series.

**Figure 7-31: New Series and Classes (Contracts) on Registration Statements**

Enter a series name and the name for its first class (contract). Each series must have at least one class (contract). For the first series you may use your company name as the Series Name by clicking on the "Use Company Name as Series Name?" box. The series for a "stand alone fund" without separate series will have the same name as the fund itself. If the series does not have separate classes, the filer should use the series name as the class name. To do this, click on the "Use Series Name as Class (Contract) Name?" box. The class for a series without separate classes will have the same name as the series itself. This is the only case where the class name should use the series name. You may enter additional classes (contracts) for the series by clicking on the Add button. Multiple series may be added by clicking on the Add Series/Class button.

You must enter a unique name for each series, i.e., you may not enter duplicate series names for your investment company (although its series might have the same name(s) as the series of other investment companies). For each series, you should enter the name by which that series is most commonly known. For example, if the "Acme Trust" complex has a series named the "Bond Fund" which is known and marketed as "the Acme Bond Fund," the fund should enter the name "Acme Bond Fund" as the name of the series.

For a series, you must enter a unique name for each of its classes (contracts), i.e., you may not enter duplicate class (contract) names for classes (contracts) of the same series. Most class names are letters (e.g., A or B) or names such as "Institutional" or "Retail." Insurance company separate

accounts must enter unique names for their contracts; if they currently have duplicate names, then the separate account information should be added to the contract name. Further identifying information, such as a number indicating the date of the contract's creation or the Securities Act file number issued to that contract may also be used.

N-4 and N-6 filers have one "dummy" series which is automatically created when their first class (contract) is created and has the same name as their company. These funds enter the information for their contracts, and receive their contract identifiers, at the class level.

Figure 7-32: New Classes (Contracts) on Pre-effective and Post-effective Amendments shows fields for adding a class to an existing series based on Investment Company Type for Form N-1A or Form N-3 filers.

**Figure 7-32: New Classes (Contracts) on Pre-effective and Post-effective Amendments**

To add an additional class to an existing series of an investment company of type N-1A or N-3, click on the "Existing Series?" box and enter and existing Series ID and a new class name.

### 7.3.7.4 Mergers

When a registered investment company with series and classes (contracts) is involved in a merger, the filer must identify merger information. See Rule 313 (c) of Regulation S-T. The filer may be the primary registrant or could be filing with respect to a subject company. In either case, the filer must supply series and classes (contracts) information about the acquiring fund and the target (and their series and classes or contracts, if any, in existence). Figure 7-33: Parties to a Merger on Series and Classes (Contracts) Information Page shows the fields used to identify the parties to a merger.

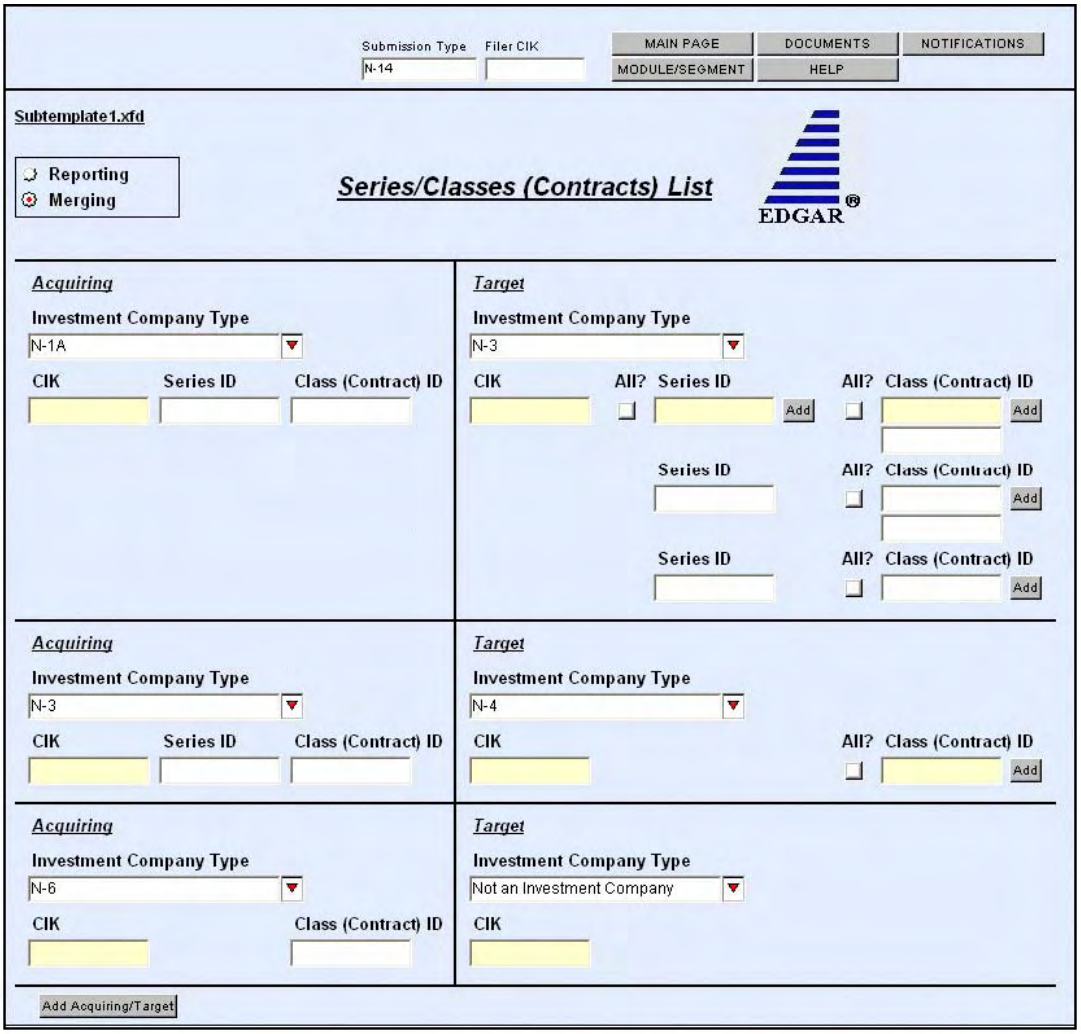



**Figure 7-33: Parties to a Merger on Series and Classes (Contracts) Information Page**

To enter information for the Acquiring or Target company of a merger, first select its Investment Company Type to display the appropriate fields. Since series and class (contract) specific information may not be available at the time of the filing, the filer is required to supply at a minimum one set of CIKs involved in the merger. To assist the filer, default values based on the primary registrant or subject company and their role in a merger are pre-filled. You may change the pre-filled values. The target company must be the primary registrant or co-registrant on submissions with co-registrants.

For investment companies with series and classes (contracts), enter the Series ID and Class (Contract) ID involved in the merger. For the target company, using the "All?" checkbox in front of the Series ID box indicates that all of the series and classes with a status of Active are included in the merger. If a series is a target of a merger, use the "All?" Class (Contract) ID box to indicate all of the classes of the series with a status of Active are included in the merger. Clicking the Add button for Series ID will display fields to add another target series. Clicking the Add button for Class (Contract) ID will display fields to add another class to the target series.

Clicking the Add Acquiring/Target button will display fields to add another merger specification to the filing.

### 7.3.7.5 Field Definitions for Series and Classes (Contracts) Information Page

**Table 6-5: Series and Classes (Contracts) Information Page**

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 57 | Existing | Radio-box | Displays fields to identify Series ID and Class (Contract) ID included in the filing |
| 58 | Adding New | Radio-box | Displays fields to add new series and/or classes (contracts) to the registration and obtain identifiers in the filer notification message |
| 59 | Merging | Radio-box | Displays fields to identify parties to a merger including Series ID and Class (Contract) ID if they exist |
| 60 | All? (Series ID) | Check-box | Indicates that a filing is being made on behalf of all the series with an active status and their classes with an active status |
| 61 | Series ID | S000000999 | Investment Company Series Identifier 10 characters (‘S’ and nine numeric) |
| 62 | All? (Class Contract ID) | Check-box | Indicates that a filing is being made for all classes with an active status for the associated series |
| 63 | Class (Contract) ID | C000000999 | Investment Company Class (Contract) Identifier (‘C’ and nine numeric) |
| 64 | Add Another (Class(Contract)ID) | Button | Displays input field for an another class(contract) identifier |
| 65 | Add Another Series/ Class (ID) | Button | Displays input fields for an another series and class (contract) identifier set |
| 66 | Series Name | Global Large Cap | Investment Company Series Name (150 characters) |
| 67** | Use Company Name as Series Name? | Check-box | Indicates that the Company Name will be used as the Series Name for the first series |
| 68 | Class (Contract) Name | A, B, C, K | Investment Company Class (Contract) Name (150 characters) |
| 69* | Use Series Name as Class (Contract) Name? | Check-box | Indicates that the Series Name will be used as the Class (Contract) Name for the first class (contract) |
| 70* | Add (Class Name) | Button | Displays input fields for an another class(contract) name |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 71* | Add Series/ Class (Name) | Button | Displays input fields for an another series and class (contract) name set |
| 72* | Existing Series? | Check-box | Displays Series ID field to add a class (contract) to an existing series |
| 73* | Investment Company Type | Pick-list* | Used to select the Investment Company Type for the Acquiring and Target parties to a merger |
| 74* | CIK | 0123456789 | Used to supply the CIK for the Acquiring and Target parties to a merger (10 numeric characters) |
| 75* | All? (Target Series ID) | Check-box | Indicates that all the series with a active status and their classes with an active status are targets of the merger |
| 76* | All? (Target Class Contract ID) | Check-box | Indicates that all classes with an active status for the associated series are targets of the merger |
| 77* | Add Acquiring/ Target | Button | Displays input fields for an another series and class (contract) name set |

*The values on the Investment Company Type pick-list are:

Form N-1A Filer (Mutual Fund)

Form N-1 Filer (Open-End Separate Account with No Variable Annuities)

Form N-2 Filer (Closed-End Investment Company)

Form N-3 Filer (Separate Account Registered as Open-End Management Investment Company)

Form N-4 Filer (Variable Annuity UIT Separate Account)

Form N-5 Filer (Small Business Investment Company)

Form N-6 Filer (Variable Life UIT Separate Account)

Form S-1 or S-3 Filer (Face Amount Certificate Company)

Form S-6 Filer (UIT, Non-Insurance Product)

Not an Investment Company

### 7.3.8 The EDGARLink Fee Offsets Page

Filers can add fee offset information via the Fee Offsets Page in EDGARLink. You can add multiple fee offsets for each submission. Figure 7-34: Fee Offset Information Page illustrates the page. Table 6-6: Information Fields Available on the Fee Offset Page contains the values required in each field. Finally, follow the specific directions that are listed after Table 6-6 to complete the page.

**Figure 7-34: Fee Offset Information Page**

**Table 6-6: Information Fields Available on the Fee Offset Page**

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 78 | CIK | 1234567890 | Identifies the filer/registrant who previously paid the offset amount. Required if there is an offset. This field allows up to 10 characters. |
| 79 | Form Type | S-1 | Indicates form type in which the offsetting fee amount was paid. Required if there is an offset amount. This field allows up to 10 characters. |
| 80 | File Number | 333-00000000-001 | References the file number for the offset filing. This field allows up to 16 characters. |
| 81 | Offset Filing Date | 10/15/2000 | Indicates filing date of the offsetting payment; preferred order is month, day, year (i.e., mm/dd/yyyy). |
| 82 | Amount | 4000 | Indicates an offsetting payment against your filer's fee obligation, as provided for in Section 14 of the Exchange Act. (0 - 99,999,999,999,999.99). |
| 83 | Fee Offset Total | 4000 | Read-only field containing the sum of Amount fields for all offset rows entered for the submission. |

Place the fee offset information on the Fee Offsets page.

1. From your open submission, click on the [Fee Offsets] button.
2. The Fee Offset Information page appears, Figure 7-34: Fee Offset Information Page.

3. Enter the Filer/Registrant CIK in the CIK column.
4. Select the form type in the Form Type field.
5. Enter the file number in the File Number field.
6. Enter the date of the offset filing in the Offset Filing Date field.
7. Enter the amount of the offsetting amount in the Amount field.
8. Click or tab out of the Amount field in order to automatically update the Fee Offset Total field with the sum of each Amount field.

- If there are additional offsets to be applied, click on the [Add Fee Offset Line] button. You are allowed to enter as many fee offset rows as you would like.

### 7.3.9 The EDGARLink Fee and Offering Information Page

The Fee and Offering Information page contains the fee-relevant fields for your submission and simulates the facing page of the registration statement for normal registration offerings. Calculations for the estimated filing fees are automatically generated and displayed. The EDGAR Fee Rate Table must be downloaded for the correct Fee rate as of field to become populated; see Section 7.2.4, Step 4 - Downloading the Fee Rate Table.

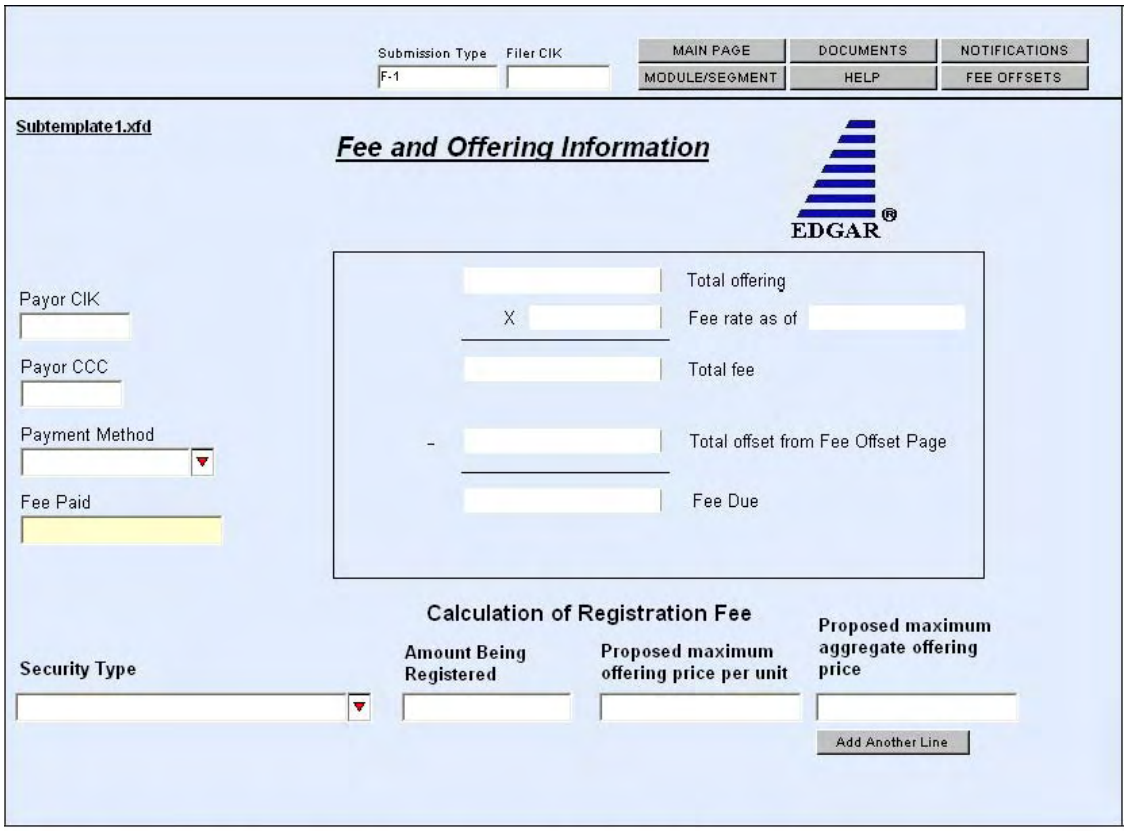



**Figure 7-35: Offering Submission Fee and Offering Information Page**

#### 7.3.9.1.1 Entering Fee and Offering Information

1. If someone other than the Primary CIK is paying the fees, enter that CIK and CCC into the Payor CIK and Payor CCC fields.
2. Select the Payment Method, if applicable.
3. Enter the amount paid for this submission in the Fee Paid field.
4. Select the Security Type from the pull down field.
5. Enter:

- The number of shares in the Amount Being Registered field.
- The maximum price per share in the Proposed maximum offering price per unit field. The Proposed maximum aggregate offering price will compute and automatically appear.

**OR**

6. Enter the total offering price in the Proposed maximum aggregate offering price field.

**Table 6-7: Fields Available on the Fee and Offering Information Page**

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 84 | Payor CIK | 1234567890 | CIK of a third-party payor for the fee obligation. This field allows up to 10characters. |
| 85 | Payor CCC | X21234@1 | CCC of a third-party payor for the fee obligation (8 characters, at least one must be @, #, $, or *; case-sensitive). |
| 86 | Payment Method | Lockbox | Indicates how the fee is being paid to us. Values accepted are: Fedwire and Lockbox. This field allows up to 7characters. |
| 87 | Fee Paid | 100.00 | Indicates the amount of fee paid with the filing being submitted (0 - 99,999,999,999,999.99). |
| 88 | Type of Payment | Pay in advance Pay as you go | For Automatic Shelf Registration only. Indicates in the offering line whether the filing fees will be paid in advance or on a “pay-as-you-go” basis. |
| 89 | Security Type | Non-Convertible Debt | For offering submissions only. Indicates the type of security being registered, offered, or sold. Values accepted are: Debt, Non-Convertible Debt, Debt Convertible into Equity, Equity, Asset-Backed Securities, Mortgage Backed Securities, Limited Partnership Interests, Unallocated (Universal) Shelf, ADRs/ADSs, Face Amount Securities, Other. |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 90 | Amount being registered | 250,000 | Number of units being registered (0 - 99,999,999,999,999.99). |
| 91 | Proposed maximum offering price per unit | 10.0123 | Dollar value per unit (0 - 99,999,999,999,999.99). |
| 92 | Proposed maximum aggregate offering price | 2,500,000.00 | Computed product if both optional values for Proposed amount being registered and Maximum offering price per unit are provided; otherwise, total dollar amount of the security. Even if the value is computed the filer can override (0 - 99,999,999,999,999.99). |
| 93 | Total offering | 2,500,000.00 | Computed total of Proposed maximum aggregate offering price for all rows provided (0 - 99,999,999,999,999.99). |
| 94** | Fee Basis | 30,000,000 | For transactional submissions only. Total amount for certain submission types (the amount on the filing fee is based pursuant to Exchange Act Rule 0-11). Refer to Note1 after this table (0 - 99,999,999,999,999.99). |
| 95* | Late submission flag | Checkbox | Activates the Number of Days Late, Total fee, Estimated interest, and Rate fields. |
| 96* | Number of Days Late | 240 | Number of calendar days by which the submission is overdue; maximum value is 9999. |
| 97* | Itemize | Checkbox | Requests itemization of sales entries |
| 98* | Series ID | S000000002 | Investment Company Series Identifier ('S' followed by nine numeric characters). |
| 99* | Class (Contract) ID | C000000001 | Investment Company Class (Contract) Identifier ('C' and nine numeric characters) |
| 100* | Sales Proceeds | 1,999,999.00 | Proceeds of sales of shares. See Note 2 that follows this table. (0 - 99,999,999,999,999.99). |
| 101* | Redeemed Value | 9,999 | Redeemed value of shares. (0 - 99,999,999,999,999.99). |
| 102* | Net Value | 1,990,000.00 | Calculated net value of shares (Sales Proceeds – Redeemed value) (read-only field). |
| 103* | Fee | 497.50 | Calculated fee based upon the net value of shares (read-only field). |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 104* | Fee Rate | .000250 or 2.5 % | Current fee rate for Offering, Transactional, Flat, or Sales Shares Submissions as read from the Fee Rate Table downloaded from the Filer Web (read-only field). |
| 105* | Fee Rate as of Date | 12/21/2000 | Effectiveness date of the Fee rate displayed (read-only field). |
| 106* | Estimated interest | 2.50 | Calculated amount of interest owed due to filing late (read-only field). |
| 107* | Rate | .0006 or 6% | Current interest rate for late filing as read from the Fee Rate Table downloaded from the Filer Web (read-only field). |
| 108* | Total Fee | 625.00 | For offerings, sales shares, and transactional submissions: computed product of Total offering times the fee rate. (read-only field). |
| 109 | Total Fee Offset from Fee Offset page | 1250 | Value of the Fee Offset Total from the Fee Offsets page (read-only field). |
| 110 | Fee due | 625.00 | Calculated fee due (read-only field). |

* Sales shares submission field.

** Transactional submission field.

**Notes:**

1) When you prepare submission types PREM14A, PREM14C, PRER14A, PRER14C, SC 13E1, SC 13E1/A, SC 13E3, SC 13E3/A, SC13E4F, SC13E4F/A, SC14D1F, SC14D1F/A, SC TO-I, SC TO-I/A, SC TO-T, and SC TO-T/A, enter the transactional amount (i.e., the amount on which the filing fee is based pursuant to Exchange Act Rule 0-11) in the Fee Basis field. When submitting submission types PREM14A and PREM14C, use the Fee Basis field in the same manner, unless the filing fee is not based upon the amount of the transaction because it is for the sole purpose of changing your address (Exchange Rule Act 0-11(c)(1)(ii) or because the filer is an investment company). In this case, you should not enter an amount in the Fee Basis field. When submitting submission types SC 13E3, SC TO-I, SC TO-T, SC13E4F, or SC14D1F a positive Fee Basis must be provided. For other submission types, the Fee Basis field can be a positive number or zero only.

2) When you submit an amendment under Rule 24F-2 under the Investment Company Act of 1940 to report a change in the total offering amount (submission type 24F-2NT/A), you should report only incremental INCREASES in SALES PROCEEDS or REDEEMED VALUE. These values can only be a positive number or zero. Report negative values as zero. For 24F-2NT, the value for Sale Proceeds is the value reported in Form 24F-2, Item 5(i).

3) When you amend a Securities Act registration statement to report a change in the Offering Amount field, you should report only incremental additions to the offering amount as the value(s) for the Amount being registered and Proposed maximum offering price per unit fields or the Proposed maximum aggregate offering price field.

The calculation of fees in the EDGARLink application occurs whenever the value of a fee-related field changes. The fee related fields are located on the Fee Offset Information page and the Fee and Offering Information page. The filer entered fields used in calculating a fee are the Amount field(s) (Offset page) and the Amount being registered, the Proposed maximum offering price per unit and the Proposed maximum aggregate offering price fields, Sale Proceeds and Redeemed value or Fee Basis (Offering page).

On the Offset page, the read-only Fee Offset Total field contains the sum of the Amount field(s) in each offset row. This value is updated whenever an Amount field value is changed for one or more fee offsets.

On the Offering Information page the read-only Total Offering field contains the sum of the Proposed maximum aggregate price field(s) in each Offering row. The Fee Rate and Fee Rate as of Date fields are read-only fields displaying the information for Offerings from the Fee Rate Table file downloaded from the Filer web. The Total fee field (read-only) is the product of the Total Offering and Fee Rate fields, the sum of the Shares Information fees or the product of the Fee Basis and Fee Rate fields. The Total offset from Fee Offset page (read-only) displays the Fee Offset Total value from the Fee Offsets page. The Fee Due field is the calculated fee for this submission.

#### 7.3.9.1.2 Fee and Offering Information Page for Form 24F-2 Submissions

Figure 7-36: Non-Itemized Fee and Offering Information Page is only for Form 24F-2 submissions and amendments. This figure also illustrates when the Itemize checkbox is not checked as is appropriate for investment companies that do not have series and classes (contracts) or for investment companies that choose not to compute the fee separately for series and classes (contracts). When the Investment Company Type field on the Main Page has a value selected for filers who do not have series or classes (contracts), the Itemize checkbox cannot be selected.

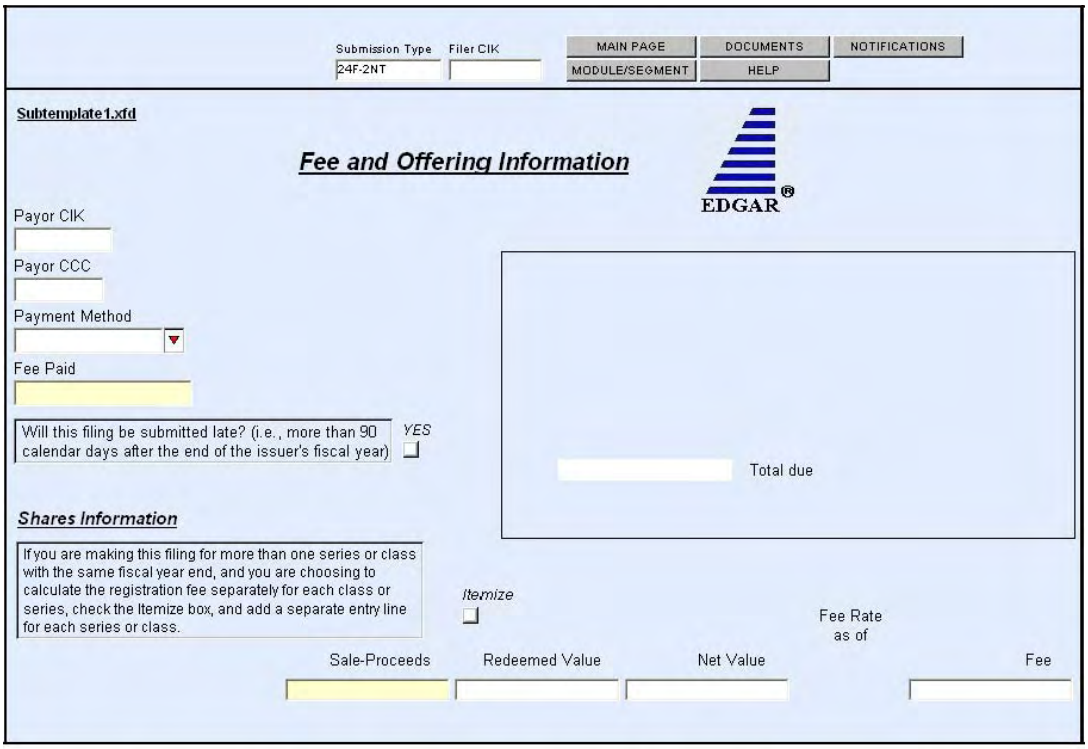



**Figure 7-36: Non-Itemized Fee and Offering Information Page**

To add Sale proceeds and Redeemed Value fields for each series or class (contract), click on the Itemize button. To add another set of values, click on the [Add Another Line] button. Figure 7-37: Itemization of Fee Data by Series/Class (Contract) shows the Itemize button checked. When the filer Investment Company Type is Form N-1A or Form N-3, a Series ID field is displayed. If the filer indicates that they are a Form N-4 or Form N-6 filer, a Class (Contract) ID field is displayed. Series IDs or Class (Contract) IDs used in the Itemization section must also be reported on the Series and Classes (Contracts) Information Page.

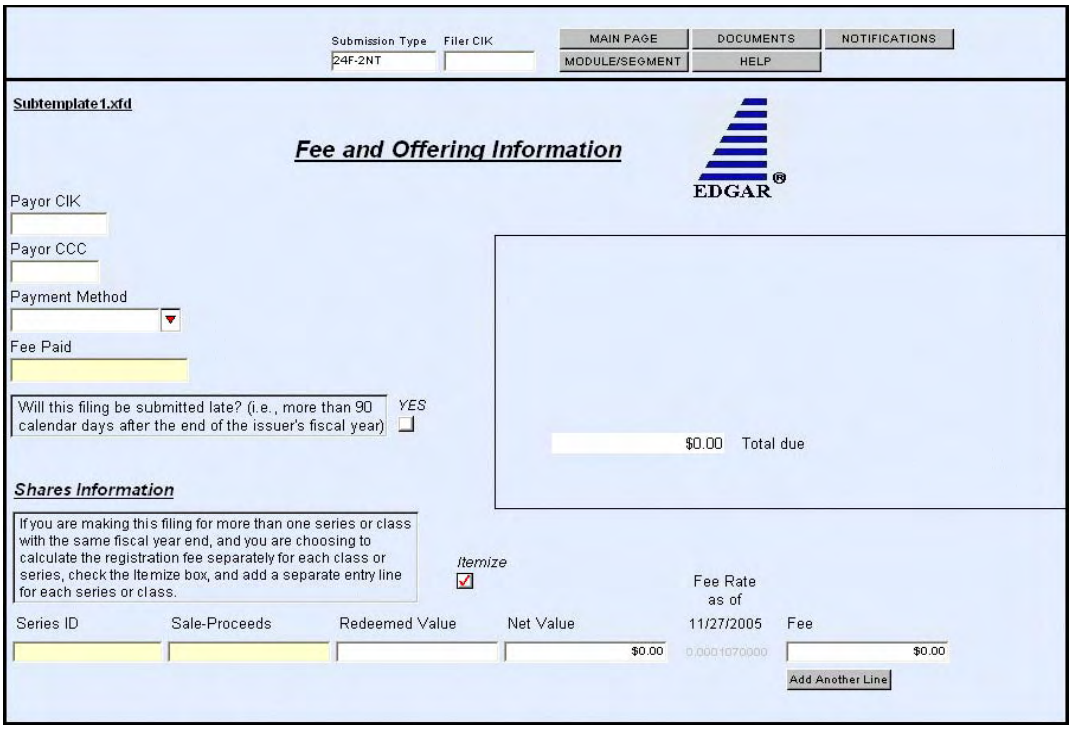



**Figure 7-37: Itemization of Fee Data by Series/Class (Contract)**

**Note:** Amendments under Rule 24F-2 should be used to report a change in the total offering amount on Submission type 24F-2NT/A. This means that the filer should report only incremental CHANGES in SALES PROCEEDS or REDEEMED VALUE. Values in the template can only be positive numbers or zero. If by reporting only the incremental values, the calculation results in an incorrect incremental net value, then the filer should consult with the Division of Investment Management before completing this form. For 24F-2NT, the value for Sale Proceeds is the value reported in Form 24F-2, Item 5(i).

For example if a filer reported $2,000,000 in Sales Proceeds on the original 24F-2NT and $100,000 in Redeemed Value, then the Net Value would be $1, 900,000. If actual sales proceeds were $2,300,000, then the filer should enter the difference or $300,000 into the sales proceeds box for the amendment filing. This would result in an additional fee.

#### 7.3.9.1.3 Fee and Offering Information Page for Transactional Submissions

Figure 7-38: Transactional Submission Fee and Offering Information Page is only for transactional submissions.

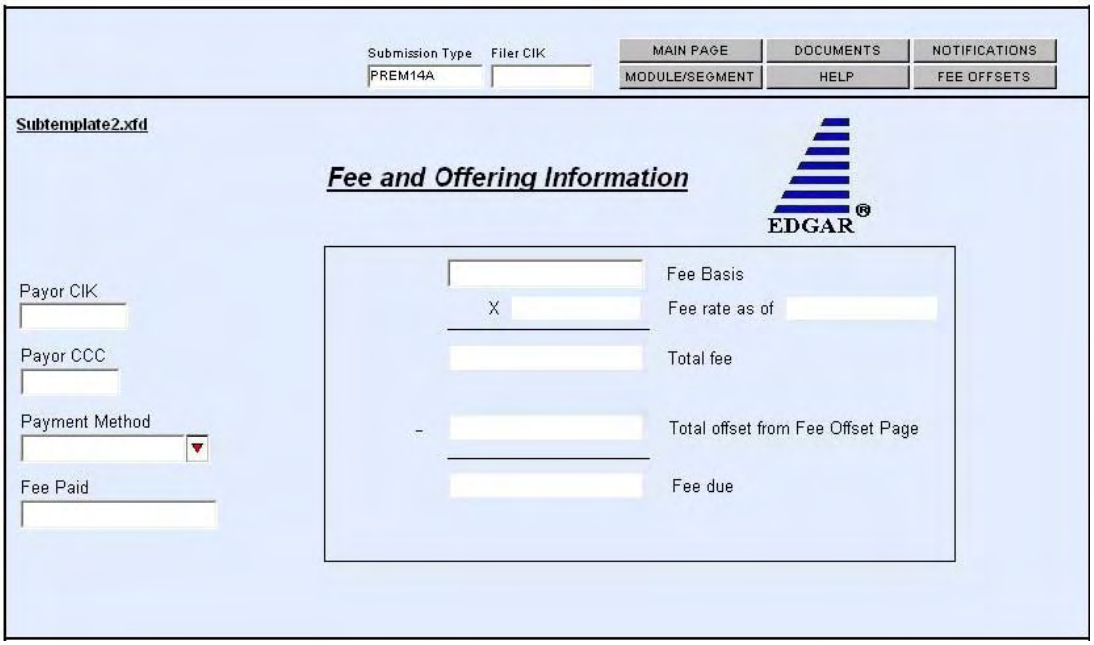



**Figure 7-38: Transactional Submission Fee and Offering Information Page**

### 7.3.10 Combining Form Types in a Single Submission

#### 7.3.10.1 Multi-Form Type Registration Statements

A registration statement can be made for more than one entity. Sometimes these entities are required by rule to file different form types. In a few circumstances it is permitted to fulfill both filing obligations in a single submission on behalf of the multiple registrants, but for the form types listed below only:

| When the submission type is: | Then the Form-Type can only be used to refer to: |
|---|---|
| S-1 | S-1 or S-3 |
| S-3 | S-3 or S-1 |
| S-1/A | S-1/A or S-3/A |
| S-3/A | S-3/A or S-1/A |
| S-1MEF | S-1MEF or S-3MEF |
| S-3MEF | S-3MEF or S-1MEF |

The submission type is listed in the first column. For each registrant, along with their CCC, you will also be required to specify the form type that can only be the values listed in the second column. EDGARLink will only permit the correct combinations of the submission types and form types. An example of an incomplete form type showing the S-1 and S-3 combination is shown in Figure 7-39: Combination Registration Statement.

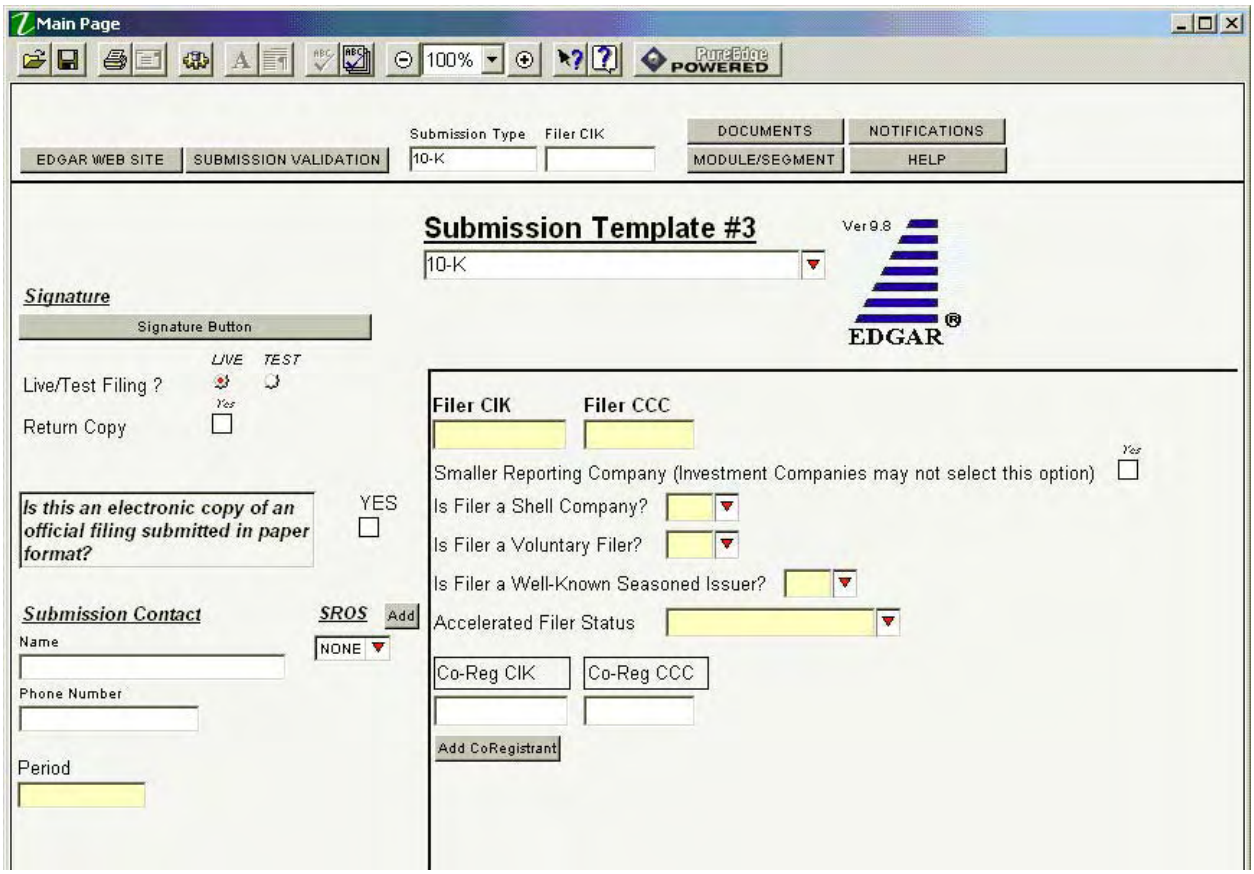



**Figure 7-39: Combination Registration Statement**

### 7.3.10.2 Combining Selected Williams Act Filings into a Single Submission

EDGAR can process the following submission type combinations in a single submission only when the combined filings are paired in any of the specified combinations:

SC TO-I and a SC 13D/A or a SC 13E3 or a SC 13E3/A

SC TO-I/A and a SC 13D/A or a SC 13E3 or a SC 13E3/A

SC TO-T and a SC 13D/A or a SC 13E3 or a SC 13E3/A

SC TO-T/A and a SC 13D/A or a SC 13E3 or a SC 13E3/A

In this case the filing can be for a group. Identify only one filer in the Filer field. List the other members of the group (or the other joint filers) under the Group-Members field by name (no CIKs are necessary). See Figure 7-40: Combination Williams Act Submission.

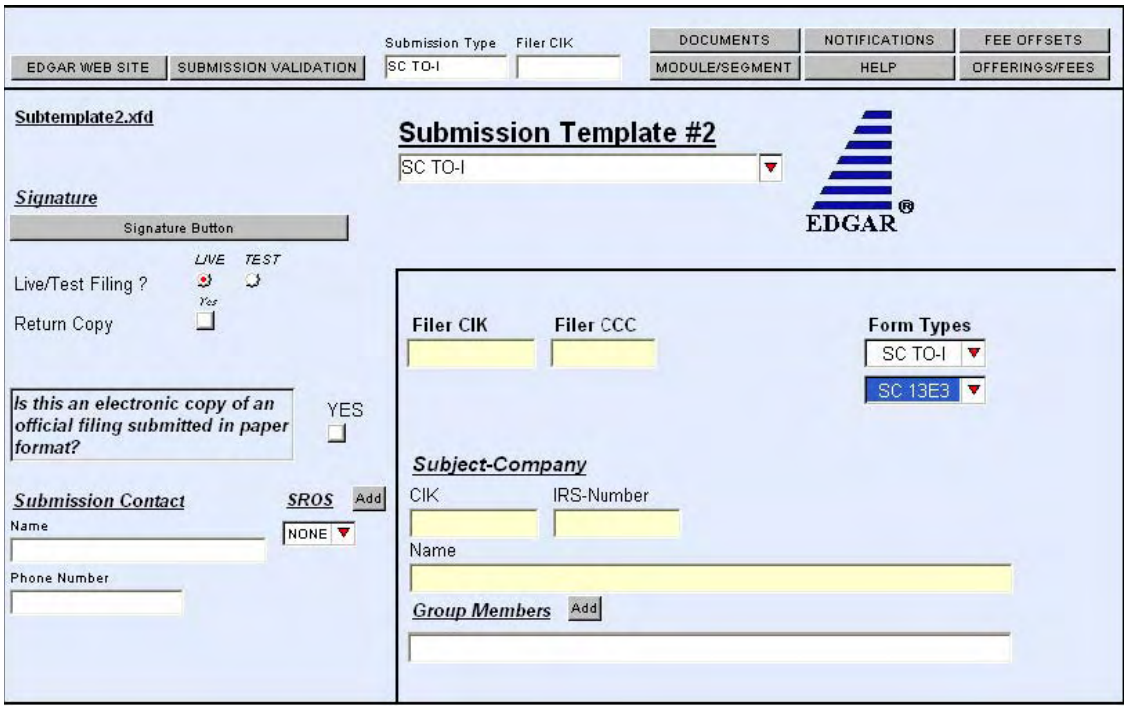



**Figure 7-40: Combination Williams Act Submission**

When you are submitting one of the above combinations, the Submission Type field should be SC TO-I, SC TO-I/A, SC TO-T, or SC TO-T/A. The Document Type field on the Documents page must match the Submission Type field. See Figure 7-41: Setting the Correct Document Type.

**Figure 7-41: Setting the Correct Document Type**

When you make a combination filing, EDGARLink automatically counts the number of documents and places the correct submission type names in your submission.

### 7.3.10.3 Form 8-K Combined Submissions

Form 8-K and its variants (8-K/A, 8-K12G3, 8-K12G3/A, 8-K15D5, 8-K15D5/A, 8-K12B, 8-K12B /A) are used to report specific reportable events usually within four days of occurrence.

The list of reportable events is specified in Appendix E (Table E-1: Form 8-K Item Numbers for Reportable Events), which also lists an Item Number to be used for each reportable event. Up to nine items may be specified on a single EDGARLink Form 8-K submission. A Period field is

provided for the applicable report date for all the items specified on a single Form 8-K. Items with a different report Period must be submitted on separate Form 8-K submissions.

For certain reportable events (Items), the Form 8-K filing may be used to simultaneously satisfy the filing obligations of Rules 425, 14a-12, 14d-2(b), or 13e-4(c). The EDGARLink 8-K submission template has a field, Item Submission Type, which appears after certain 8-K Items (1.01, 1.02, 2.01, 5.01, or 8.01) have been selected, to optionally allow the filer to select another submission type to simultaneously satisfy a second filing requirement with the single Form 8-K combined submission. The selectable values for Item Submission Type are: 425, DEFA14A, DFAN14A, SC TO-C. The Item Submission Type allowed with each Item type is shown in Table 6-8. Allowable Set of Item Submission Type Values Based on Items Selected. After the second submission type is selected, if necessary for subject company filings, additional fields will appear on the EDGARLink template to collect more information for the second submission.

When the subject company is an Investment Company with series and classes (contracts) and the required submission is a 425, DEFA14A, or DFAN14A, file the submissions separately instead of using the Form 8-K Combined Submissions.

When the Form 8-K is submitted to EDGAR, if it contains a value for Item Submission Type, EDGAR will treat it as two submissions. The filer will receive two notification messages, each with its own unique accession number: one for the 8-K and another one for the second submission. If an error is detected in either submission, the filer will receive two notification messages of suspended filings, one for each submission, and neither submission is accepted.

**Table 6-8. Allowable Set of Item Submission Type Values Based on Items Selected**

| Items | 425 | DEFA14A | DFAN14A | SC TO-C |
|---|---|---|---|---|
| **1.01** | X | X | X | X |
| **1.02** | X | X | X | X |
| **2.01** | X | | | |
| **5.01** | X | | | X |
| **8.01** | X | X | X | X |

### 7.3.11 Module and Segment Submissions

Once you have created your module or segment document, you are ready to prepare it for submission to EDGAR. Use the Module/Segment template (Template Number 5) that is available on the EDGAR Filing Website:

1. Login to EDGAR.
2. Open the Submission Template Download Options page.

3. Open Template 5 by scrolling down the page and clicking on Template 5, or scrolling down the Submission Types list, clicking on either module or segment, and clicking the [Get It] button.
4. Download the Module/Segment template to your computer.
5. Open the template and enter your filer information in the appropriate fields:

- Submission Type: “Module” or “Segment”
- Filer CIK
- CCC

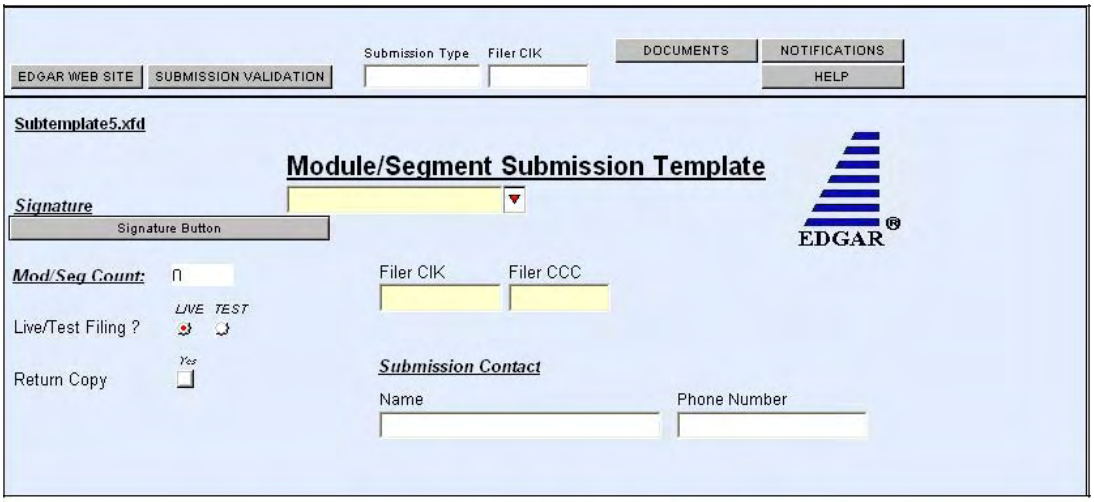



**Figure 7-42: Module/Segment Main Page**

When you are ready to attach your module or segment to the template:

1. From the Module/Segment Main page, click on the [Documents] button in the toolbar. The Module/Segment Documents page appears.
2. Click on the [Add Document] button and the Attachments window appears, Figure 7-16: Attachments Window. Attach the module(s) or segment(s) one at a time, as described in Section 7.3.2.3.3, Attaching a Document.
3. Once your module or segment document(s) are attached, enter the module or segment reference name, a description of the document, and the type of document you are attaching. If you want the module or segment validated, click on the Validation check box.
4. If you are submitting a segment, you will need to enter the Master Segment CIK in the Master Seg CIK field.

Both Type 1 and 2 modules and segments are stored on EDGAR as documents and are incorporated in your submission when your submission is processed. Where the modules or segments appear in your submission document depends upon where you reference the module or segment:

- Type 1 module or segment is not a complete document and is referenced within a submission document text.
- Type 2 module or segment is one complete document and is included in your submission.

#### 7.3.11.1 Testing Module and Segment Submissions

The EDGAR system validates modules/segments at the time you submit them. If a module/segment contains errors, EDGAR will report those errors to you and/or your filing agent. Module and segment submissions that contain errors will be suspended and will not be placed in the non-public storage area.

There are two ways to test your module and segment documents to be sure that all documents will be accepted by EDGAR. One way is to send in a test module/segment submission. If you activate the Test radio button on the Main page (Figure 7-42: Module/Segment Main Page), EDGAR will check the module/segment submission for errors during processing, but will not store it (i.e., test modules/segments are not stored for referencing in subsequent submissions). You will receive via e-mail the results of your submission and, if needed, can make corrections to the module and segment documents before they are submitted as live.

Another and much better way to validate your documents is to use EDGARLink to make the check prior to submission. Just like with other EDGARLink templates, the module/segment template provides a validation step. Check the validation box as shown in Figure 7-43: Attach Module/Segment List Page, and a validation window will appear that tells you if your submission has errors. See Section 7.4 Validating Your Submission, for complete details.

**Figure 7-43: Attach Module/Segment List Page**

### 7.3.12 Correspondence Submissions and Documents

You may submit a correspondence document (CORRESP) on the Attach Documents List page, or as a separate correspondence submission to EDGAR. EDGAR does not immediately disseminate correspondence documents and submissions to the public, but they do become a part of our records. The SEC staff may release all or portions of these documents electronically if they relate to the staff's review process. See SEC Press Release 2004-89, "SEC Staff to Publicly Release Comment Letters and Responses."

To create a correspondence document, use a word processing application that supports ASCII or HTML. Attach it to the submission using the Attached Documents List page. You may also include a PDF copy in a correspondence document.

### 7.3.13 N-SAR Documents

Open-end and closed-end management investment companies (other than small business investment companies) that are electronically submitting N-SAR documents should use special software that we provide. Use the N-SAR for DOS application to compile your N-SAR documents. Use the N-SAR template in EDGARLink to submit your N-SAR submission. We supply EDGAR-compatible N-SAR software to filers along with a supplement to the EDGAR Filer Manual Volume III, N-SAR Supplement. Except for small business investment companies and unit investment trusts, N-SAR filers must use the N-SAR application to create a Form N-SAR document, called Answer.fil. Before you use EDGARLink to enclose this Form N-SAR document in a submission, you must change the name of the file so it does not include any capital letters. Use Windows File Manager or Explorer's Rename function to change the filename from Answer.fil to answer.fil. Using EDGARLink, attach the answer.fil to the N-SAR template to prepare the Form N-SAR submission.

A filer submitting an NSAR-A or NSAR-B for a small business investment company or an NSAR-U for a unit investment trust cannot use the special N-SAR software. These form types must prepare a text document that includes the questions that apply from form NSAR and their answers. If you need the Form N-SAR, please contact our Publications department (202) 551-4040.

When using the EDGARLink software to submit the N-SAR filing, use the Series and Classes (Contracts) Information Page to identify series and class (contract identifiers) associated with the filing.

### 7.3.14 Bulk Filing

In EDGARLink you attach multiple submissions (more than 1) in a template called Bulk Filing, Template #6:

1. Login to EDGAR Filing Website.
2. Click Submission Templates.
3. Scroll down to Template 6, Bulk Submission.
4. Download the template; see Section 7.2.3, Step 3 - Downloading the Submission Templates.
5. Open the Bulk Submission template in the EDGARLink Template Viewer.

**Figure 7-44: Bulk Submission Main Page**

6. Click on the [Add Submission] button. The Attachments window appears.
7. Click on the [Attach] button. The Attach File window appears.
8. Select the location of the submissions in the Look In: field.
9. Select the submission by clicking on it and clicking on the [Open] button.

Repeat Steps 7-9 for all the submissions you are attaching.

10. Click on the [Done] button when finished.

The files you attached are listed on the Bulk Filing List page. Enter a description for each of the files listed.

- You can remove a file by clicking on the [Remove Submission] button; see Section 7.3.4.8, Removing a Document.
- You can view a submission by clicking on the [View Submission] button; see Section 7.3.4.10,Viewing a Document.
- You can move the submissions up or down in the Bulk Filing List page by highlighting the submission file and clicking on the [Move Sub Down] or [Move Sub Up] button; see Section 7.3.4.6, Organizing Documents.

11. Save the Bulk Filing on your computer.

If you have many bulk filings, you may want to use a unique name so you can reuse the blank Bulk Filing template.

Transmit the Bulk Filing using the Transmit Bulk Filing Link on the EDGAR Filing Website. See Section 7.6.4, Transmitting Bulk Filings.

## 7.4 Validating Your Submission

EDGARLink validates your submission three ways:

- Field Validation
- Document Validation
- Submission Validation

After successful validation of your submission, EDGAR should not encounter any errors within the submission itself. However, EDGAR can validate only information outside the submission

such as the CIK/CCC combinations, referenced file numbers, or module/segment references after the filing is transmitted.

### 7.4.1 Field Validation

In this manual, the term "value" refers to the information that you need to supply. When EDGAR encounters a field, it determines if you have supplied the required information. In some cases, no value is required; however, in most cases, values are required.

For EDGAR to process values, you must enter them in a specified format. For example, when the Submission Contact Phone Number field is used, the value should contain at least ten digits (e.g., 123-456-7890). EDGARLink automatically places the hyphens between the first, second, and third set of numbers. See APPENDIX E for more information on field values and lengths.

#### 7.4.1.1 Limits on Length of Field Values

EDGAR is programmed to verify if there are a specified number of characters for each value. This specified number of characters is the field length. For example:

- The CIK field has a field length of up to ten (10) digits, 1234567890.

In EDGARLink, the Main page field values will not allow you to exceed the specified number of characters. In some cases, as in CIK, EDGARLink inserts leading zeros before your inputs if the value is less than the field length.

EDGARLink automatically checks the validity of your information when you enter it in each field. For instance, if you enter your CCC and forget to enter a special character, the field turns red, and a help window appears describing the type of information that belongs in the field. After you correct the field value, you must click in another field to make the field return to normal color.

### 7.4.2 Document Validation

When you have entered values in the required and optional fields on the Header, Documents, Module/Segment, and Notification pages, your submission will be ready to validate.

EDGARLink checks submission documents via the Documents page. Validation ensures that your internal document tags match and that your have entered the correct values for the tags. Your document is also checked for non-ASCII characters and for correct line lengths.

Before you transmit your submission, you should validate your documents:

1. Attach your submission document(s) as described above.
2. To activate the Validation check box, click on it for each document you want validated.
3. Click on the [Doc Validation] button.

Figure 7-45: Attached Document Validation shows the Validation check box for the document specimen.txt and the doc validation button to the left of the Submission Type window.

**Figure 7-45: Attached Document Validation**

After you click on the [Doc Validation] button, EDGARLink will pre-process your documents using the EDGAR document rules, allowing you to check your documents before they are processed. If there are no errors in your submission documents, close the Document Validation Results window.

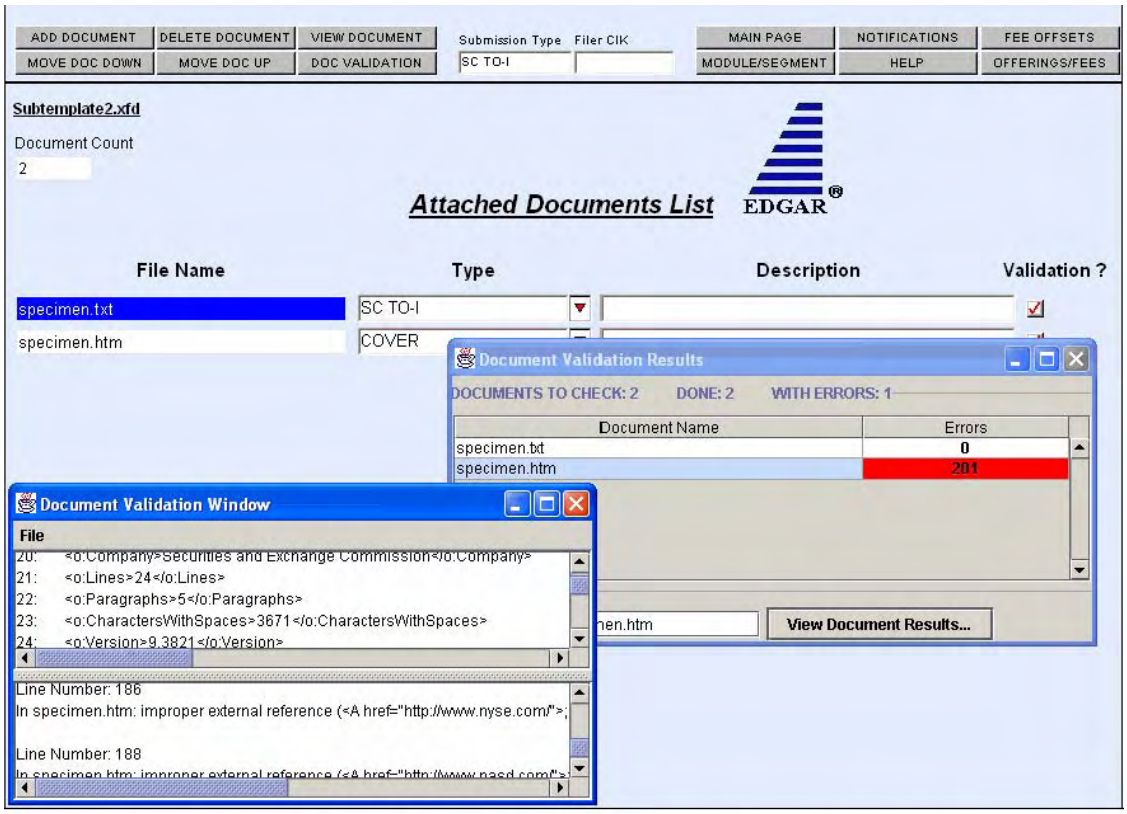



**Figure 7-46: Document Validation and Verification**

If you encounter any errors in your documents, the Document Validation Results lists the number of errors in your document. To view the errors, highlight the document you want to review, and click the [View Document Results] button. The Document Validation Window will appear as a new window on your screen. Both windows are illustrated in Figure 7-46: Document Validation and Verification. In this illustration, the document specimen.htm has been chosen and the document validation window outlines the errors in this document.

#### 7.4.2.1 Correcting Submission Documents

EDGARLink allows you to correct your submission documents before you transmit your submission to EDGAR. When you run the Document Validation, the number of errors is displayed on the Validation Results window. To see a detailed list of document errors, click on the document name that contains errors and click on the [View Document Results] button; the document name appears in the field at the bottom of this window. Figure 7-47: Document Validation Window appears.

You can correct your document via the Document Validation Window or use the tool that you used to create your document to make the corrections. The top pane of the window contains your document which you can scroll through and edit. The bottom pane allows you to view the errors as you correct your document.

**Note:** If you are checking N-SAR documents, such as submission types NSAR-A, NSAR-B, NSAR-AT, NSAR-BT, or an associated amendment, you must return to the N-SAR software to correct any errors.

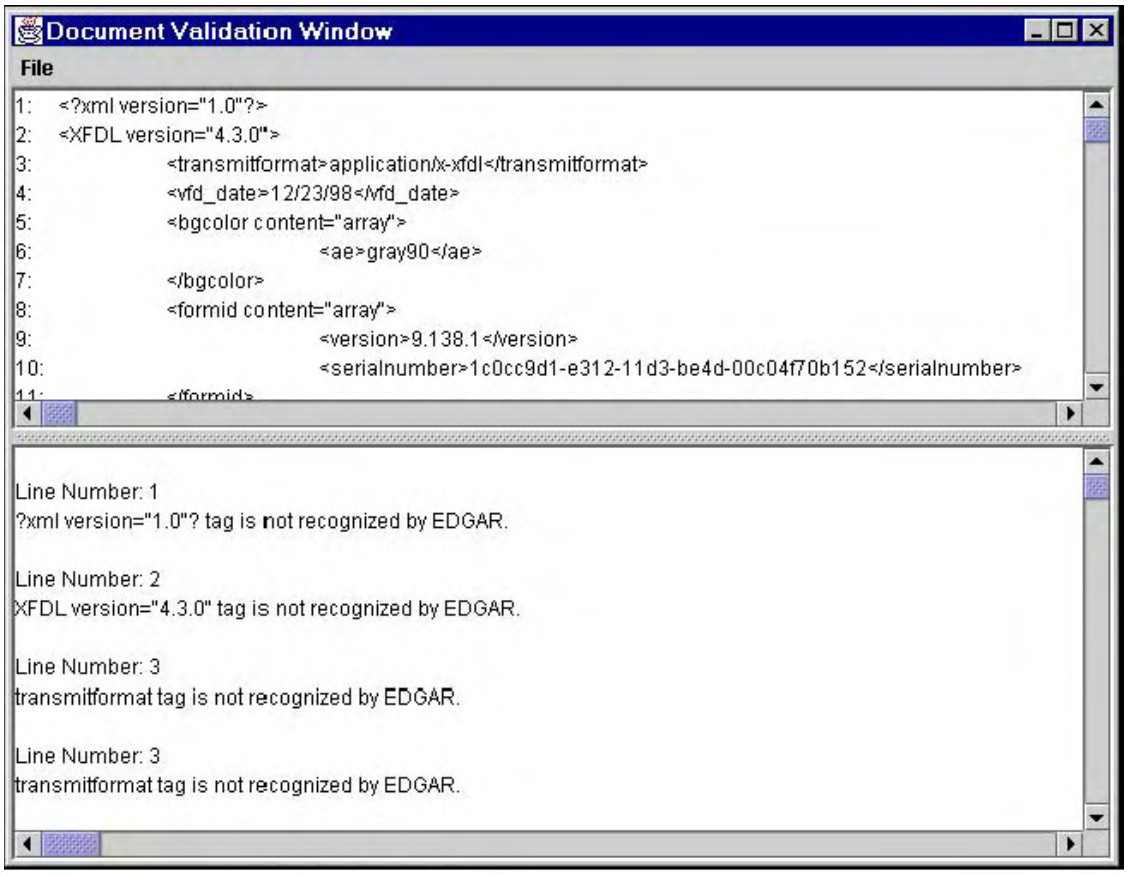



**Figure 7-47: Document Validation Window**

### 7.4.3 Submission Validation

After you have completed your submission, attached and validated the individual submission documents, and referenced any modules or segments, you are ready to validate your submission in its entirety:

1. Open the submission you want to validate.
2. Click on the [Submission Validation] button. The Submission Validation Results window appears.

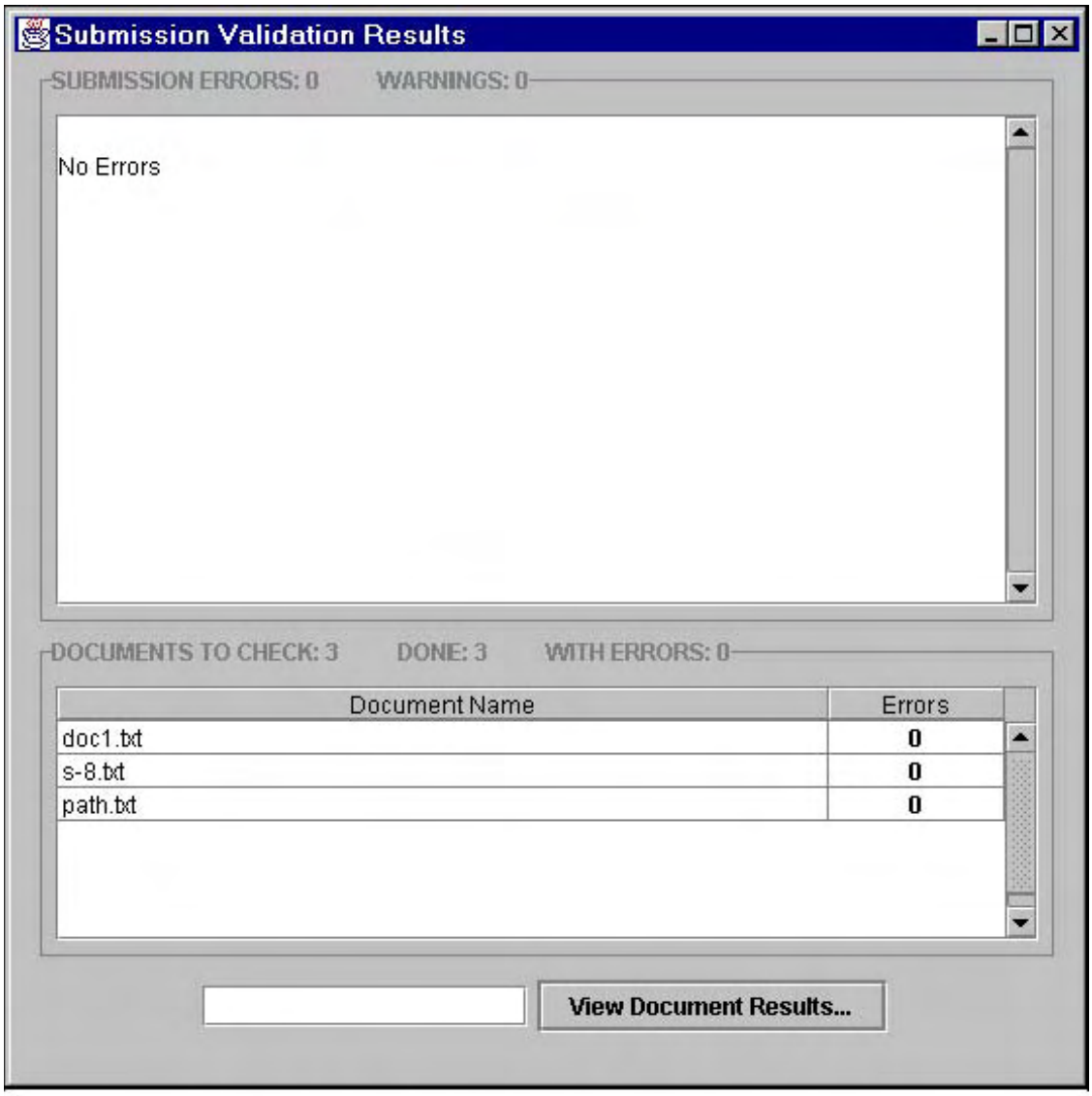



**Figure 7-48: Submission Validation Results Window**

EDGARLink processes your submission using the same rules that EDGAR does. After validating your submission, a window appears listing the errors that your submission and the attached documents contain. To see a detailed list of document errors, click on the document name that contains errors and click on the [View Document Results] button; the document name appears in the field at the bottom of this window. Figure 7-47: Document Validation Window appears. After correcting those errors, you should re-save your submission, and prepare to transmit.

### 7.4.4 Editing Your Submission

When you run the validation, the errors you have may be of two kinds: errors in the submission itself or errors in the submission document(s). For a list of errors, see APPENDIX A, MESSAGES REPORTED BY EDGAR. To correct errors in your submission:

1. Close the Submission Validation Results window and return to your submission template.
2. Correct any errors or warnings listed in the top frame of the Submission Validation Results window by editing the text in the field.
3. Save your submission and validate it again.

If there are errors in your attached documents, the errors or warnings appear in the bottom frame of the Submission Validation Results window. Click on the document name that contains errors, click on the [View Document Results] button, and correct your document(s) as described above. If you make any changes in the attached documents in this window, you must save the document, and replace the submission document file with the updated file, see Section 7.4.2.1, Correcting Submission Documents.

### 7.4.5 Submission Errors

Errors in your submission might consist of blank required fields or invalid text within fields. When EDGARLink reports your errors, you can open the EDGARLink page with the error, and correct the entry. A list of fields and sample entries is listed in APPENDIX C.

### 7.4.6 Document Errors

Errors in your document might consist of improper Table tags. To correct any errors in your document, open your original document (e.g., word processor), correct the errors, save the document in the appropriate format (ASCII or HTML), and replace the document in your submission. These processes are detailed in Section 7.3.4.6, Organizing Documents.

If you are checking N-SAR documents, such as submission types NSAR-A, NSAR-B, NSAR-AT, NSAR-BT, or an associated amendment, you must return to the N-SAR software to correct any errors.

## 7.5 Saving Your Submission

No matter what type of submission template you download: 10-K, SC-TO-C, or module/segment, you should keep a blank copy of the template on your computer. This blank copy allows you to compile a second submission or module using the same downloaded template. Name your submission with a descriptive name so that you can refer to your copy as needed.

Once you have corrected the errors, save the document:

1. Click on the File menu.
2. Click on the Save As... option.

3. The Save As Dialog window appears. This allows you to save the file you just edited. The changes made in the Document Validation Window are not reflected in the submission or in your original submission document file.
4. Choose a location and enter a name in the File name: field.

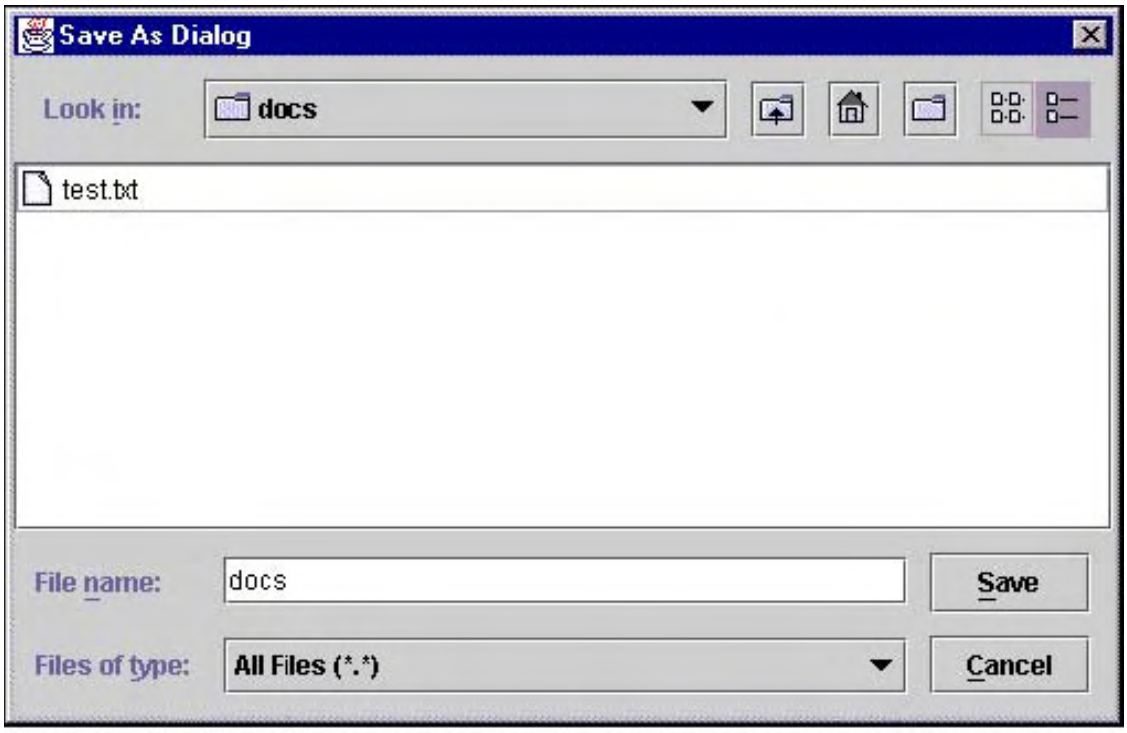



**Figure 7-49: Save as Dialog Window**

If you save the corrected file to the location of the original submission document file with the same name, the original submission document file is replaced. You can then replace the current incorrect document within the submission (see Step 6) rather than having to delete the old submission document and attach the new submission document.

5. Click on the [Save] button.

EDGARLink saves the file in the directory where the submission file is located on your hard drive.

6. Reattach the corrected document before you transmit your submission. See Section 7.3.4.9, Replacing a Document.

### 7.5.1 Signing Submissions Digitally

Signing your submissions digitally adds an additional level of security to your submission. Digitally signing your submission requires that you have a digital certificate, which may be purchased from a private vendor. Signing your submission digitally signals your approval of the submission and prevents any changes to your submission once you have signed your submission.

#### 7.5.1.1 Digital Signatures

To use a signature for your submissions:

1. Obtain or subscribe to a digital certificate.
2. Open or complete the submission you want to digitally sign.
3. Click on the [Signature] button, Figure 7-16: Submission Template Main Page, and Figure 7-50: Digital Signature Viewer Window, appears.

**Figure 7-50: Digital Signature Viewer Window**

- If you have more than one digital signature you should select the digital signature certificate you want to use by clicking on it.

4. Click on the [Sign] button. Your submission now has your digital signature.

**Figure 7-51: Digital Signature Viewer Window with Digital Signature**

5. Click the [OK] button. The [Signature] button on your submission appears with the certificate holder's name and e-mail address.

**Figure 7-52: Digitally Signed Signature Button**

Your submission is saved as a read-only file and you cannot update the information without having to digitally resign your submission.

If you are having problems with digitally signing your submissions, please perform these functions:

- Make sure you are using the latest version of your browser.
- Close your submission, reopen it, and try to digitally sign it again.
- Install the location of your certificate in the EDGARLink template preferences:
    1. From the open submission template, click on the [Preferences] button.
    2. Click on the [Advanced] button.
    3. Enter the location of the certificate in the Digital Certificate Identity Filter: field.
- To find the location of your digital certificate search your hard drive using Windows Explorer for all ***.db** files. When you find the name of your certificate, record the location, and enter it in the field above.

## 7.6 Transmissions to EDGAR

All the EDGARLink templates discussed in this chapter can be transmitted to EDGAR using all three transmission methods: Internet, direct dial (PPP), or Leased Line.

### 7.6.1 Access EDGAR via Point-to-Point Protocol

When you access EDGAR using direct dial via a PPP application, you are prompted by EDGAR to enter a user name and password to access the EDGAR network.

1. Open your PPP application. If you want to use the Windows 95, 98, NT, or 2000 dial-up networking function, you may have to ask your technical department to install it.
2. Use (703) 914-7140 as the dial-up phone number.
3. When prompted for a user name and password, enter “edgar” in the User name: field, and filing in the Password field, and click on the [OK] button.

The password will appear as asterisks (*) as seen below.

4. Open your browser and go to the EDGAR Filing Website. The EDGAR Filing Website appears just as it does when accessing EDGAR via the Internet.

**Figure 7-53: Connect to EDGAR Window**

**Note:** Your EDGAR password is good for only twelve (12) months. Be sure to change your password on the EDGAR Filing Website before it expires.

### 7.6.2 Transmitting Single Submissions

When your submission has been compiled and validated, you can transmit your submission. This process instructs you how to transmit a LIVE filing:

1. Click on Transmit. The Transmit Submission page appears.
2. Click on Transmit as a LIVE Submission.

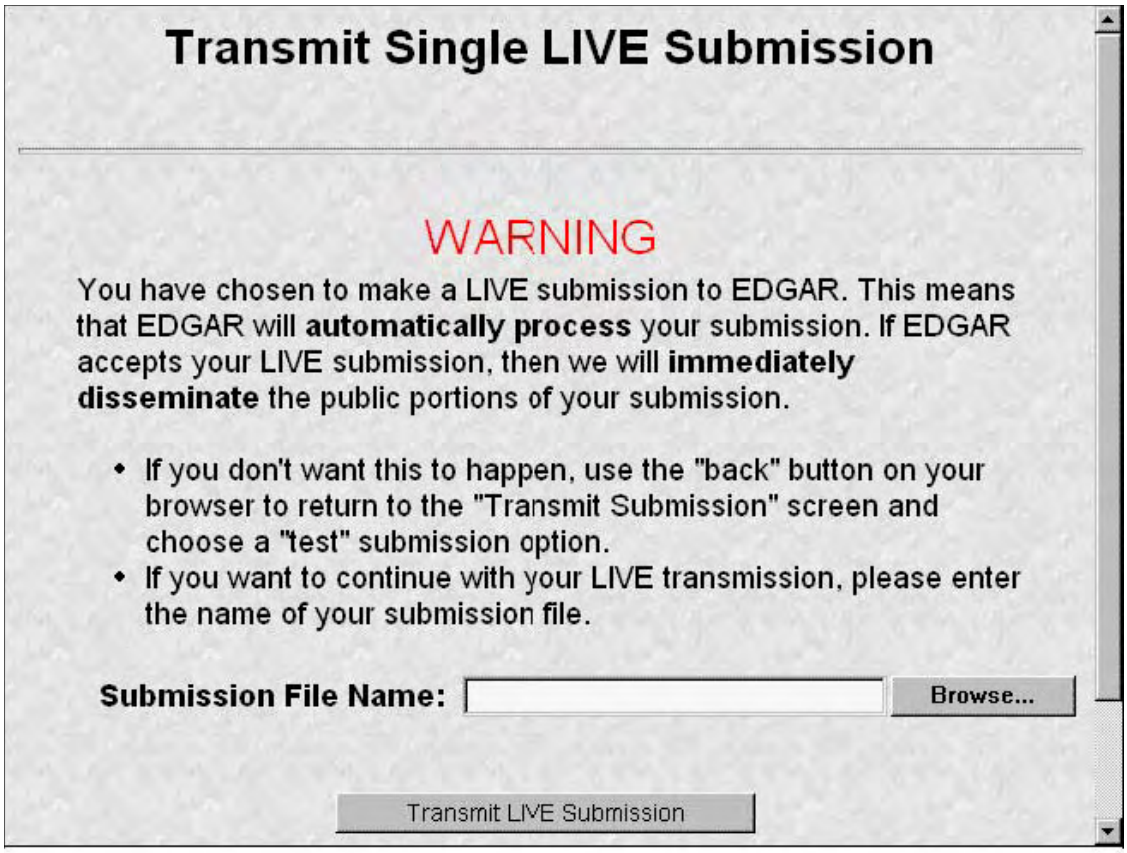



**Figure 7-54: Transmit Live Submission Page**

The Transmit Single LIVE Submission page appears with a warning stating that any information contained in the LIVE submission is subject to be disseminated immediately.

**Note:** If you do not want to transmit a LIVE submission, click on the [Close] button on the browser window.

**Important:** If you selected the "Test" radio button on the Main page of your submission, EDGAR will process your submission as a Test submission, even if you select Transmit LIVE submission. You must open your submission, and select the "Live" radio button on the Main page.

3. Click on the [Browse...] button. The Upload File window appears.
4. Open the location of your submission in the Look In: field.

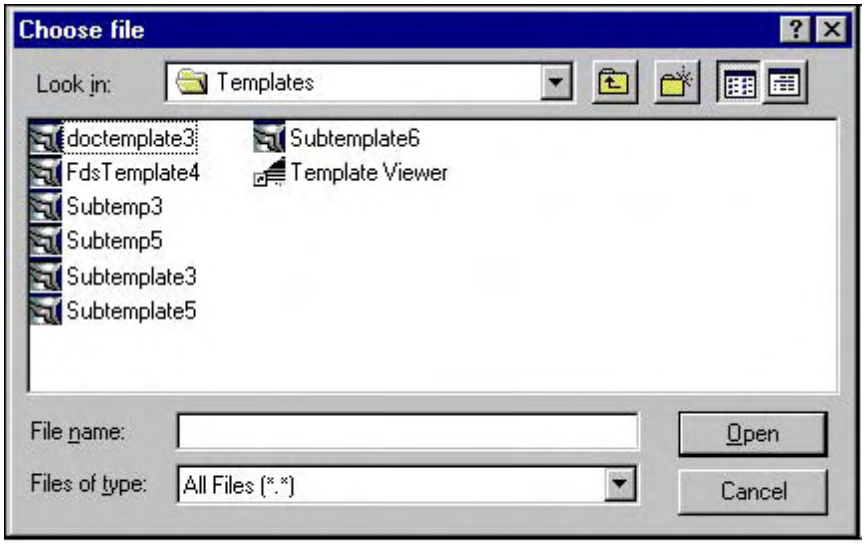



**Figure 7-55: Transmit Live Submission File Upload Window**

**Note:** If your submission does not appear immediately, change the Files of Type to **All Files (*.*)**.

5. Click on your submission.
6. Click on the [Open] button.

The Submission File Name field fills with the location and name of your submission. When you are ready to transmit a LIVE filing:

7. Click on the [Transmit LIVE Filing] button.

Once you click this button, EDGAR will transmit your submission.

#### 7.6.2.1 Transmission Status

EDGARLink has a transmitting indicator that appears in the bottom pane of your browser window. While EDGARLink is transmitting your submission to EDGAR, the words "Transmitting Files" scrolls from right to left. The scrolling text stops and the Transmit Submission Results page appears when the transmission is complete.

An accession number appears on the Transmit Submission Results page. This does not mean your submission has been accepted. It means your submission has been transmitted. You can find out the status of your submission one of two ways:

- Through e-mail
- By performing a Submission query on the EDGAR Filing Website. For more information on Submission queries, see Section 11.5, Submission Information.

### 7.6.3 Transmitting Modules and Segments

Transmitting modules and segments to EDGAR uses the same process as transmitting submissions. This procedure assumes that you have created your Type 1 or Type 2 module or segment document and compiled it using the Module/Segment template. If you need further assistance please contact our Filer Support Staff at (202) 551-8900.

### 7.6.4 Transmitting Bulk Filings

After you have created a Bulk Filing, see Section 7.3.11, Module and Segment Submissions. You can transmit the bulk filing via the EDGAR Filing Website.

1. Login to EDGAR.
2. Click on Transmit.
3. Click on Transmit LIVE Bulk Submission.

The Transmit Bulk LIVE Submission page appears with a warning announcing that any information contained in a live submission is subject to be disseminated immediately.

**Note:** If you do not want to transmit a live submission, click on the [Close] button on the browser window.

4. Click on the [Browse...] button. The File Upload window appears.
5. Open the location of your bulk submission file in the Look In field.

**Note:** If your submission does not appear immediately, change the Files of Type to **All Files (*.*)**.

6. Click on your bulk submission.
7. Click on the [Open] button.

The Bulk Submission File Name field fills with the location and name of your bulk file submission. When you are ready to transmit a LIVE bulk submission:

8. Click on the [Transmit LIVE Bulk Filing] button.

Once you click this button, EDGAR will transmit your submission.

### 7.6.5 Test Submissions

Test submissions allow you to transmit a submission in a test mode. The filing will be processed in a similar manner as live filings EXCEPT:

- It will not be disseminated
- Modules and segments will not be stored
- Some items may not be checked
- Login-CIK filers may access a requested Return Copy
- There are no fees; however, EDGAR warns you if you have insufficient funds in your account

There are two ways to designate test filings:

- Activate the Test Filing radio button on the Main page of your submission before transmitting your submission
- Transmit a filing, single or bulk, as a test filing via the EDGAR Filing Website

If you choose test either in the template or on the EDGAR Filing Website, your submission will be treated as a test filing.

Transmitting test submissions, either single or bulk, works the same as transmitting live submissions, single or bulk.

To transmit a Single Test Filing, click on Transmit as a Test Submission. Follow the directions in Section 7.6.2 Transmitting Single Submissions.

To transmit a Bulk Submission Test Filing, click on Transmit as a Test Bulk Submission. Follow the directions in Section 7.6.4, Transmitting Bulk Filings.

## 7.7 EDGAR Filing Website Help

When you are on the EDGAR Filing Website and are using the Internet, there are links that provide assistance:

- General Help
- SEC Rulemaking
- Fee Information
- Company Search

**Note:** When using direct dial, you will not be redirected to other Internet sites. However, you may use the General Help function.

### 7.7.1 EDGARLink Help

When you are using EDGARLink, there are two types of help available:

- Screen-Level Help
- EDGAR Filing Website Help

Both of these assist you in creating a submission.

You can access screen-level help by clicking on the [Help] button in EDGARLink.

You can access the EDGAR Filing Website by clicking on the [EDGAR Website] button, logging on to EDGAR, and clicking on General Help.

## 7.8 Common Problems

| | |
|---|---|
| Incorrect security codes | Be careful when you enter security codes such as the CCC. It is important that we ensure that others do not file for you. We will suspend filings from any filer using an incorrect code. |
| Incorrect file numbers | If you are required to specify a file number with your filing, EDGAR will check that the file number is assigned to you. If it is not, your filing may either be suspended or blocked. In other cases, your reporting file number must be appropriate for the filing you submit. These are all values that you can validate. |
| Incorrect filer data | Some of the data you maintain about your company on our system is used in validating your filings. For example, if you are an individual filer, we do not expect you to submit registration statements. Training |

| | |
|---|---|
| | agents cannot submit live filings, etc. |
| Incorrect Dates | EDGAR performs a number of validations on dates. For example, if a filing requires you indicate a period date, then a future date may not be accepted. These types of errors can easily be avoided by validating your filing. Missing information: Filers who do not validate their filings may omit an essential element of information. If essential data elements are missing, the filing will be suspended. |
| Duplicate filing | If the form type can only be submitted a single time for the same period, the second filing may be suspended. |
| Incorrect IRS Number | If you are required to submit an IRS number with a filing, your filing may be suspended if it does not match the IRS number of record on our database. |

# 8. PREPARING AND TRANSMITTING EDGARLITE SUBMISSIONS

## 8.1 Purpose

EDGARLite is an application that uses “intelligent” forms to aid in the construction of filings to be submitted to EDGAR. Each EDGARLite form template is designed to provide the filer with prompts (to enter items of information) that alter according to answers that the filer has previously provided to questions. The tool driving EDGARLite is a Commercial Off The Shelf (COTS) application called Microsoft Infopath (MS InfoPath) that generates output encoded in Extensible Markup Language (XML). The single package containing both the MS InfoPath and form templates is what is called EDGARLite. The remainder of this chapter is intended to help you understand how to install EDGARLite and to provide you with general usage instructions.

## 8.2 What is Microsoft InfoPath

MS InfoPath is an application used to develop dynamic forms that can then be used to gather information for dissemination. MS InfoPath uses templates to gather information and convert it into XML in conformance with an XML schema so that information can be reused and shared throughout an organization. All InfoPath templates have an **.xsn** extension; all InfoPath form content is saved with an **.xml** extension.

### 8.2.1 Minimum InfoPath Requirements

EDGARLite uses extended features in InfoPath that are only available in Microsoft InfoPath 2003 or later. You must have MS InfoPath installed with the appropriate service packs in order to use EDGARLite. For other PC hardware and software requirements refer to the appropriate Microsoft InfoPath software specifications. The following table provides additional information on the minimum specifications and requirements for InfoPath 2003 and 2007 when using EDGARLite. For additional information on installing and using InfoPath, go to www.microsoft.com or consult your administrator.

**Table 7-1. Microsoft InfoPath Specifications**

| MS InfoPath 2003 | MS InfoPath 2007 |
|---|---|
| Microsoft Office InfoPath 2003 minimally runs on the following operating systems:<br>a. Windows 2000 SP3<br>b. Windows Server 2003<br>c. Windows XP<br>**Note:** The version of InfoPath 2003 that EDGAR used for EDGARLite is not the minimal version.<br>It requires installation of one of the following:<br>a. Office 2003 SP1 on the Windows 2003 OS (which would cover the InfoPath 2003 updates) OR<br>b. Office InfoPath 2003 SP1 on the InfoPath 2003 application | Microsoft Office InfoPath 2007 runs on the following operating systems:<br>a. Microsoft Windows XP with SP 2<br>b. Windows Server 2003 with SP 1 |

* For additional information go to www.microsoft.com or consult your administrator.

EDGARLite uses extended features in InfoPath that are only available in Microsoft InfoPath Service Pack 1. You must have MS InfoPath Service Pack 1 or later installed in order to use EDGARLite. For other PC hardware and software requirements refer to the Microsoft Infopath software specifications.

### 8.2.2 Getting Help with Installation

For support regarding installation and use of Microsoft products please contact Microsoft support or your company's computer support group.

For general filing and technical information or help regarding form download or content, see Section 2.3.5, Getting Help with EDGAR.

## 8.3 Downloading and Installing Templates

The EDGARLite form templates will be available on the OnlineForms/XML Website. You should start by going to the website and downloading your desired form package. Form packages include the form template, README.txt, and samples (if any) and will install to individual directories for each form on your hard drive. To access any of the EDGAR OnlineForms/XML Website functions, you will need to login to EDGAR OnlineForms/XML Website:

1. Connect to the Internet.
2. Go to the EDGAR OnlineForms/XML Website Login page.
3. The OnlineForms/XML Website Login page will appear.

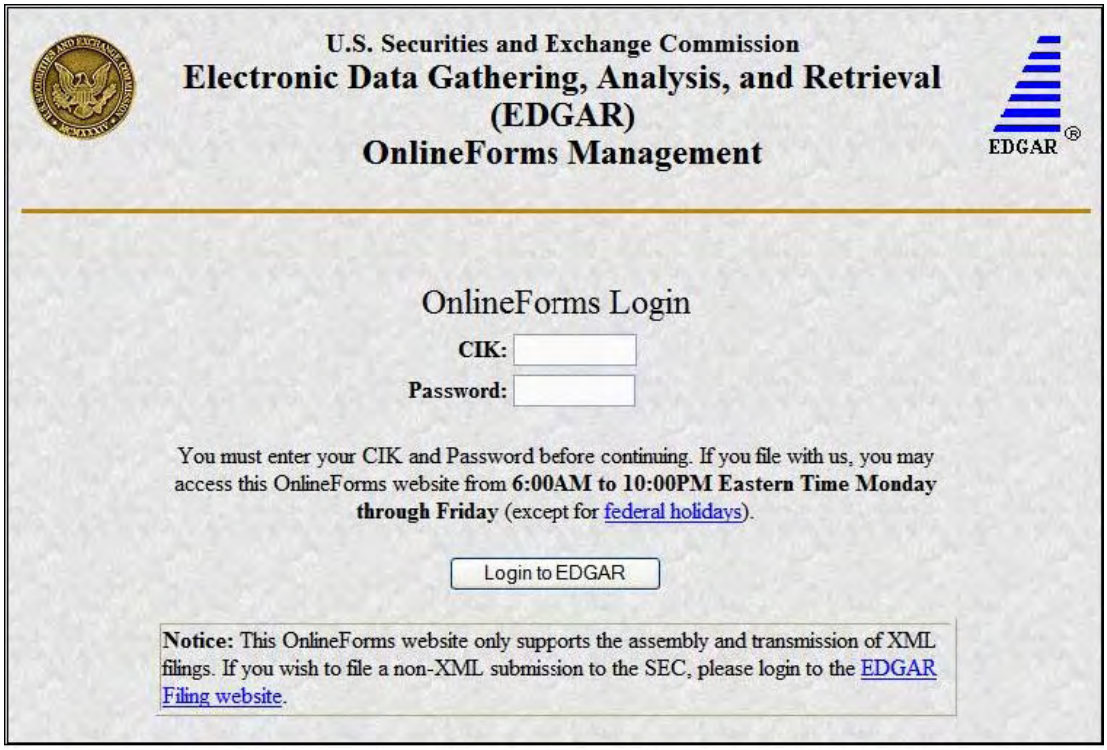



**Figure 8-1: OnlineForms/XML Management Login Page**

4. Click in the CIK field and enter your CIK.
5. Press [Tab] and enter your password. This is your login password, not your CCC, PMAC, or Passphrase. Your password is case-sensitive. See the Notes at the end of this section for more information about passwords.
6. Click the [Login to EDGAR] button. See the Notes at the end of this section for more information about possible login errors.
7. The Welcome page will appear.

**Figure 8-2: OnlineForms/XML Management Login Page**

**Notes:**

- If you mistype your password, EDGAR considers it an invalid password and access to EDGAR is denied.
- If you accidentally mistype the CIK or password, you can press the [Back] button to return to the Login page, and try again.
- If your CIK and password do not match those saved in the database, you will see an Invalid Login page. If you find you are getting the Invalid Login page and your CIK and password are entered correctly, please contact Filer Support.
- Additional error messages you may see are Password Login Expiration messages. There are two different types of messages: Login Password to Expire Soon or Login Password Expired. If your password expires soon or if your password has expired within the last 10 days, EDGAR allows you to create a new password using your PMAC. For more details, please refer to Volume I of this manual. If you have a passphrase, you can get a new set of EDGAR access codes (including a password) using the EDGAR Filer Management Website – even if your password has been expired for more than 10 days. If you need assistance, contact our Filer Support Staff at (202) 551-8900 for help.
- The passphrase is a security code that is used to generate EDGAR access codes (See Volume I of this manual for more information regarding passphrases.) You must define a passphrase before you can access any of the EDGAR capabilities.

From the OnlineForms/XML Website follow these steps to download and install form templates:

1. Click on "EDGARLite Submission Templates" and select the link for the desired form.

**Figure 8-3: EDGARLite Submission Templates**

2. The browser will present a download dialog box asking if you would like to run or save the file. Click on the RUN button (or OPEN depending on your browser). The form package will be downloaded to a temporary directory and installation begins.
3. Follow the directions to install the form template. The installer will copy the form template, README.txt, and samples (if any) to a directory under C:\SEC\. (For example, Form TA-1 will be installed at C:\SEC\Form TA-1\)

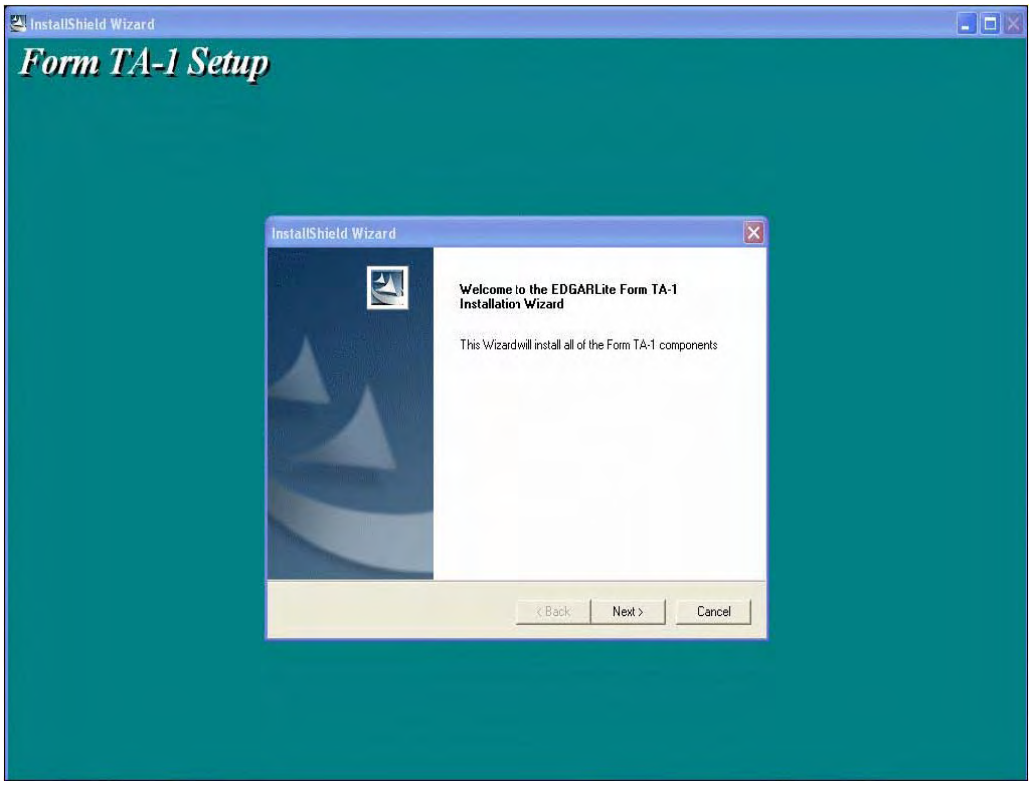



**Figure 8-4: Form Template Installation Example**

Once the form is downloaded and installed, you can begin to fill out the form by running Microsoft InfoPath and opening the installed form.

## 8.4 Preparing your EDGARLite Submission

All of the forms created for EDGARLite use the same conventions. The forms are easy to use and limit the responses that you can give so that you do not make unintentional mistakes. Please note: EDGARLite forms do not support the use of modules or segments. Document attachments must conform to the existing rules with regard to file format and numbers. Some EDGARLite forms may further restrict the document types and formats based on specific rule making with regard to those forms.

Often reading the instructions for the form will help you understand what each element on the form requires. There is a hyperlink on the form to the instructions on the SEC's Public Website.

Figure 8-5: EDGARLite Form Template, Top shows the link in the top right corner of the form. As with many Microsoft based tools, help is available on a field-by-field basis by running the

cursor over the field. A balloon shaped text box will appear, and when selected will give you more detailed instructions for the specific field.

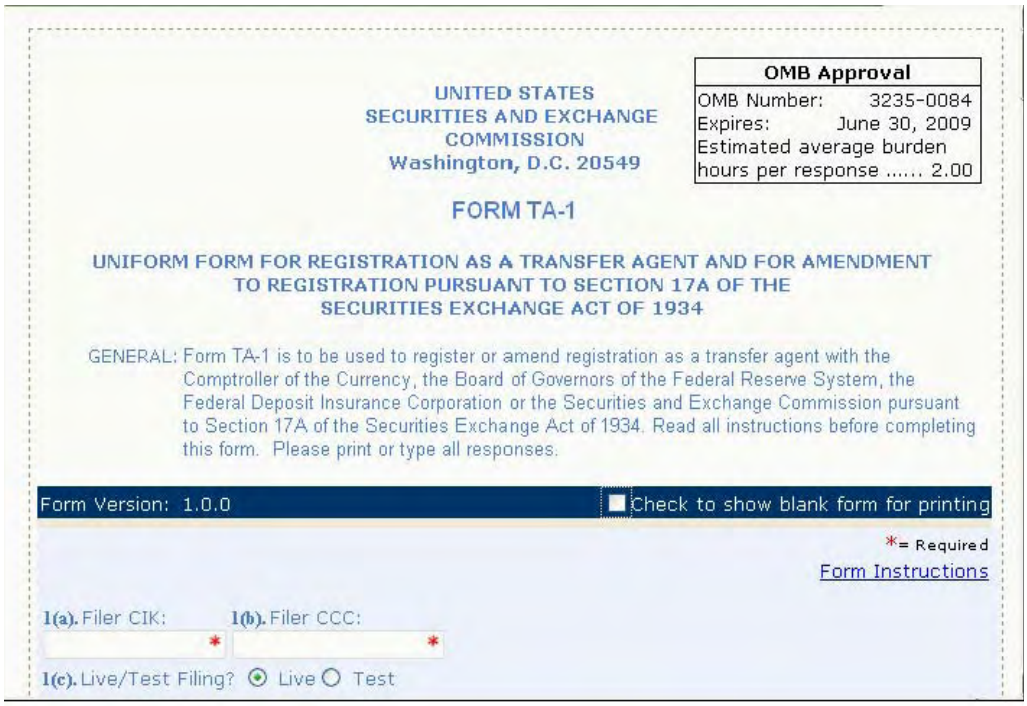



**Figure 8-5: EDGARLite Form Template, Top**

On the form, the fields that are required are marked with a red asterisk or a red dashed border. You can save partially filled forms periodically, but you will be warned when the required fields are not filled in.

Figure 7-6: Incomplete Form Error Message shows the error message you will receive when you attempt to save a form that is incomplete. Sending in a partially filled form will cause your filing to be suspended. It is always wise to save the form a final time before you submit it so that you can confirm that you have completed all of the required fields.

**Figure 8-6: Incomplete Form Error Message**

After choosing to save the form content, there are also many validation checks on your data. When the data is found to be incorrect, the fields that need to be corrected will be outlined with a dashed red line. See the Contact E-mail Address field in Figure 8-7: Invalid Data Field for an example of an invalid data field. To assist you in determining the error, you can view help for the field by running your cursor over the field. Right click on the field to review the error message.

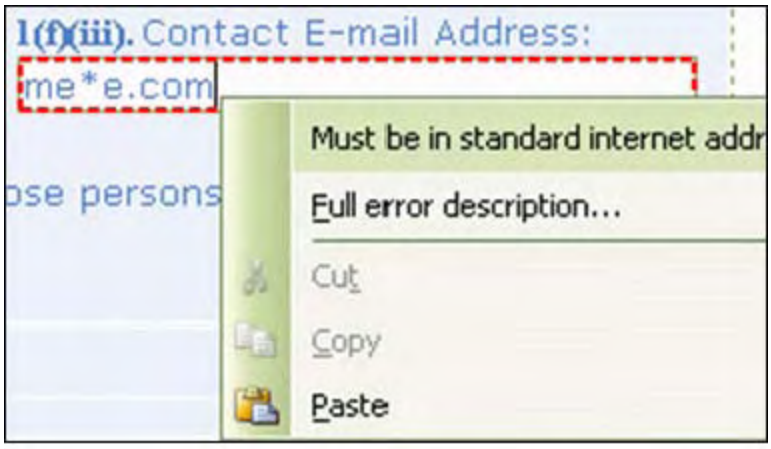



**Figure 8-7: Invalid Data Field**

The forms make use of radio buttons when a choice must be made between a few options. In some cases, a default button will be pre-selected. If you do not select another radio button in these cases, then the default response will be used when you send in your form. Carefully review each radio button selection even if there is a default. See the Live/Test Filing field in Figure 8-5: EDGARLite Form Template, Top for an example of a radio button.

Pull down pick list selections are also available to help you choose from a number of options. One common use is to help you select the type of file attachment. Much like the illustrations of radio buttons, there may be a default selection for a pull down pick list. If there is a default, it will be highlighted; if there is no default response, then all selections will appear without a highlight. If the field is required, then you must choose one of the pick list selections. See Figure 8-8: Pull Down for an example of a required field with no default.

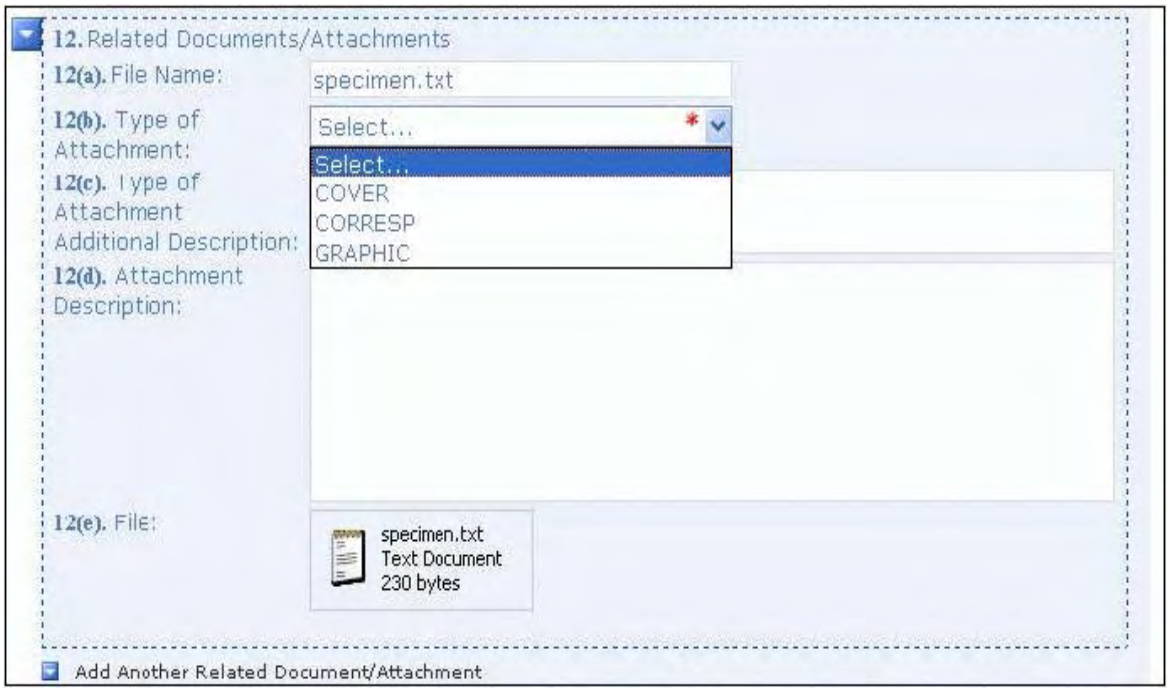



**Figure 8-8: Pull Down Pick List**

Sometimes there are questions that can have more than one answer. A typical question for which you might want to select more than one response is for the notification e-mail address. You may provide up to 30 e-mail addresses to be notified of your filing.

Figure 8-9: Notification E-mail Address Field illustrates the form with only one field for the notification e-mail.

**Figure 8-9: Notification E-mail Address Field**

To enable you to provide more than one e-mail address, select the "Insert Another E-mail Address" option located below the Notification E-mail Address Field. In Figure 8-10: Add Another E-mail Address Field, the user has clicked on the link to "Add Another E-mail Address" three times and there are now four fields available for the e-mail address.

**Figure 8-10: Add Another E-mail Address Field**

If you have added too many Notification E-mail Address fields, you can remove them from the form. First "select" the field you want to remove by moving the cursor over it, then click on the pull down to the left of the field and choose Remove or Cut as shown in Figure 8-11: Remove Additional E-mail Notification Field. This will remove the additional field.

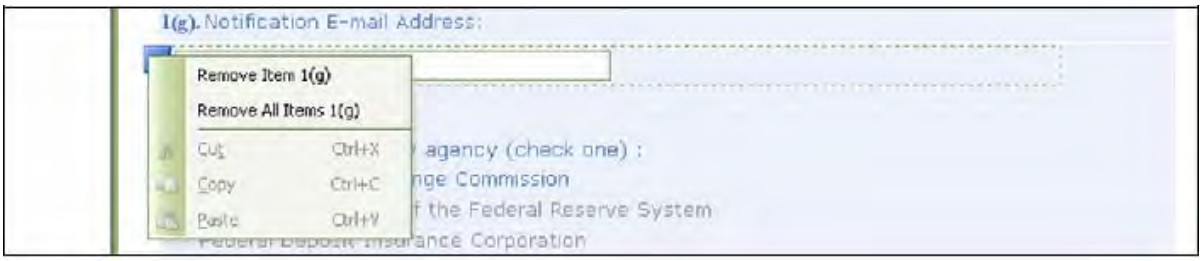



**Figure 8-11: Remove Additional E-mail Notification Field**

Another feature of the new EDGARLite forms is that only those questions that you are required to answer will be shown as you fill in the form. This "intelligent" type of form should further prevent you from making possible mistakes. The items on the form are numbered based on the paper form. As a result you may not see all of the numbered questions as you fill in the form. This is to be expected, so you may proceed and answer the questions as they are presented. Figure 8-12: Question Not Displayed, and Figure 8-13: Question Displayed, illustrate this feature. In Figure 8-12, question 2 (b) is not presented to the user since they responded "None" to question 2 (a).

**Figure 8-12: Question Not Displayed**

A filer who is required to answer question 2 (b) would have answered either "All" or "Some" to question 2 (a) by selecting the corresponding radio button.

Figure 8-13 shows how the form has expanded to show question 2 (b) based on one of those responses.

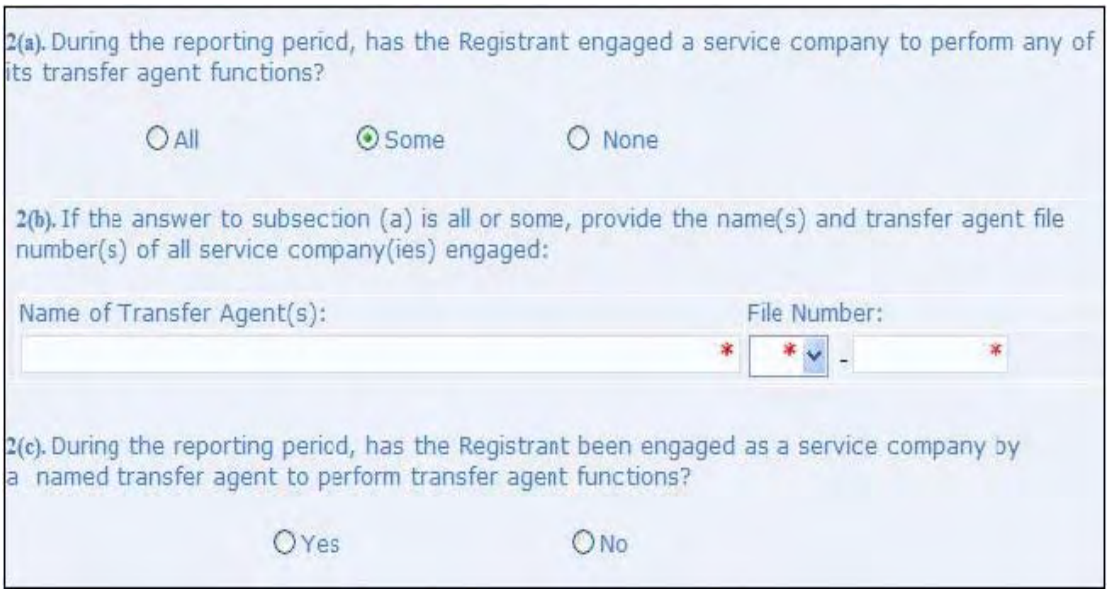



**Figure 8-13: Question Displayed**

Some EDGARLite forms (such as TA-1, TA-2, and TA-W) provide a feature to print blank versions of the form. Blank printed forms can be used to collect data and prepare for data entry. To print a blank version of the current form follow these instructions:

1. Open the form in Infopath. The desired form is displayed and "check to show blank form for printing" is not checked. (See Figure 8-14: Blank Form Not Checked).

**Figure 8-14: Blank Form Not Checked**

2. Click on the “check to show blank form for printing” checkbox. The “check to show blank form for printing” checkbox is selected and all conditional fields and sections are displayed and blank. (See Figure 8-15: Blank Form Checked)

**Figure 8-15: Blank Form Checked**

3. Select “File” and “Print” from the InfoPath pull down menu. A printer selection dialog will display.
4. Select your printer and printing options and click on the OK button. Blank form will print.
5. Click on the “check to show blank form for printing” checkbox. The “check to show blank form for printing” checkbox is no longer selected and all conditional fields and sections that are not applicable are no longer displayed. Any data entered before “check to show blank form for printing” was selected are restored.

As with other EDGAR filings, you can attach additional files to the EDGARLite form. These files must follow all of the rules for EDGAR filing attachments that are discussed in other sections of this document. To attach a file, click on the link that says, “Click here to attach a file”. The standard Windows box will appear to let your choose the file you want to attach. Click on the folders until you locate the file that needs to be attached to the filing. See Figure 8-16: Attach Additional Files. Be careful that the attachments conform to the EDGAR specifications; attaching files that do not meet the standards can cause your filing to be suspended.

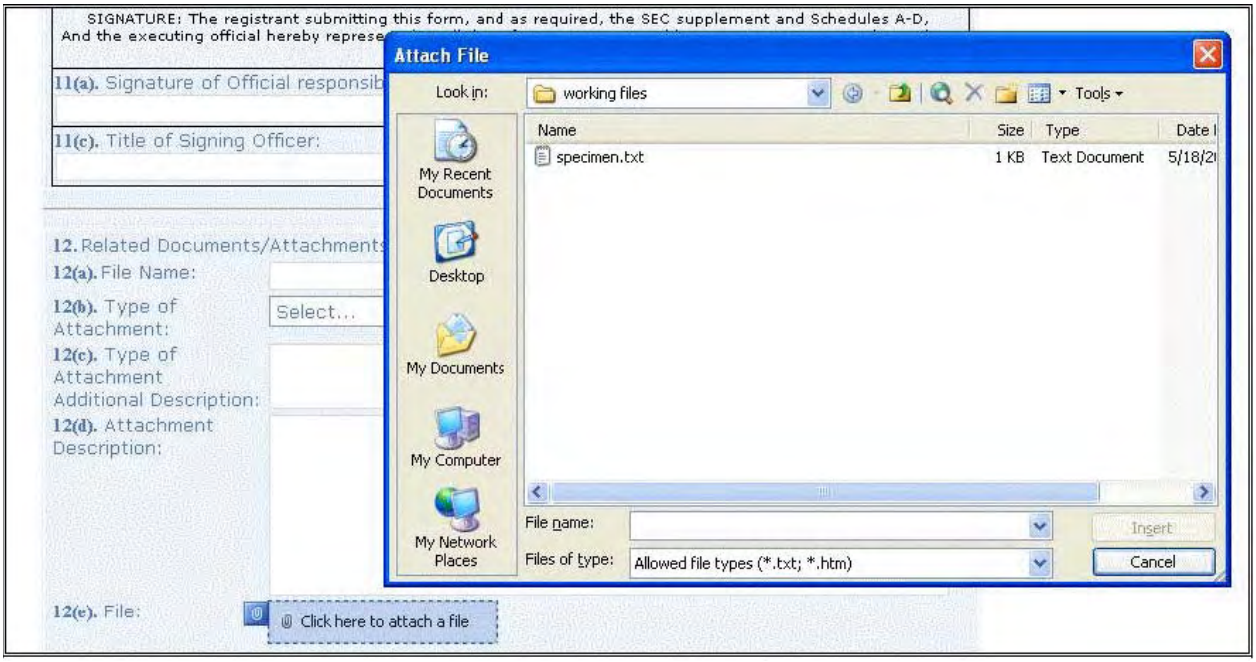



**Figure 8-16: Attach Additional Files**

EDGARLite submissions may include a maximum of 610 documents in the following combinations:

- Up to 10 cover letters (document type "COVER")
- Up to 100 correspondence documents (document type "CORRESP")
- Up to 500 exhibits/graphics files (document type "GRAPHIC")**

  ** For appropriate labels for exhibits, please see Appendix C, EDGAR Submission Templates and/or in accordance with rule or form requirements.

Once you have attached a file, you will be able to see the name of the attached file, the type of file and the size of the file. See Figure 8-17: Attached File List.

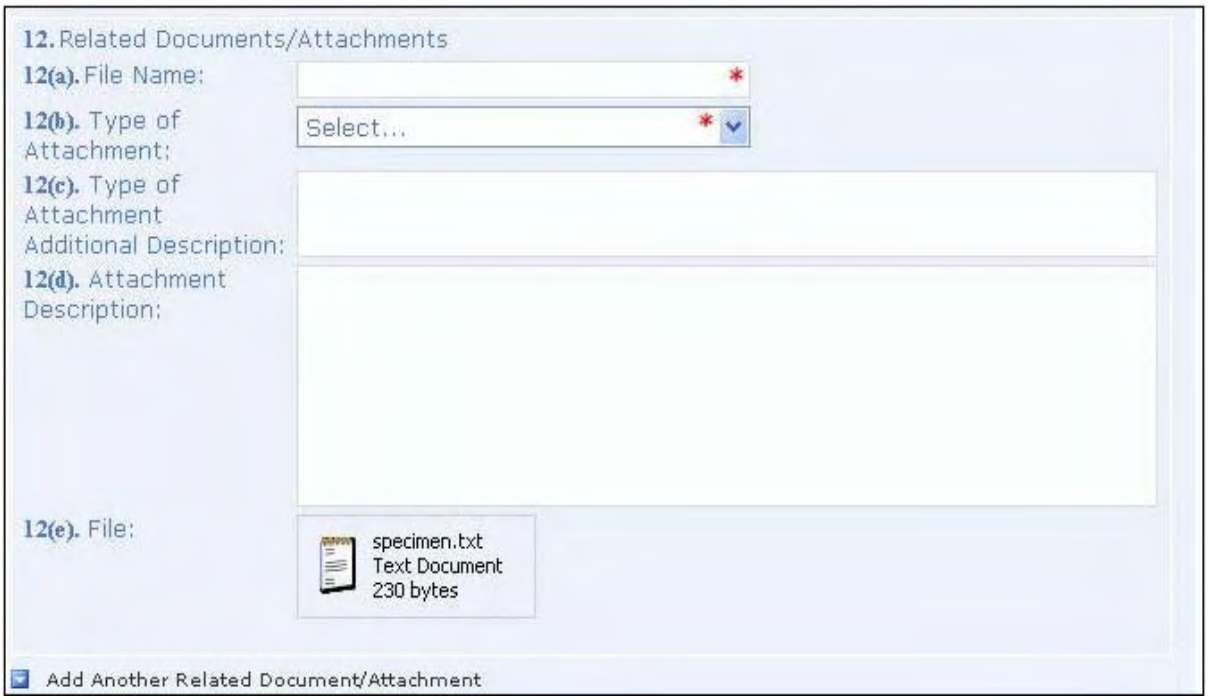



**Figure 8-17: Attached File List**

If you are familiar with the specifications of the file you intend to send, this should help you avoid mistakes in attaching the wrong file format or the wrong file. (An obvious error would be if the file was 0 bytes in size.) For each attached file you will be required to provide a file name to be used by EDGAR. This file name can be different than the actual file number and needs to follow the EDGAR file naming standards in Section 5.1.1 File Naming Standards. You will also be required to select the type of attachment such as COVER or CORRESP. You can optionally provide some additional description information to further qualify the document type (see E.4, Submission and/or Document Types for more information).

### 8.4.1 Retrieving a Partially Completed Filing

Since you may be accumulating information over a number of days to complete your form, you can save a filing a number of times before you submit it. Save your filing using the Save or Save As command from the File pull down menu on the Microsoft InfoPath tool bar. Your file will be saved with a **.xml** extension. If you want to add data or otherwise edit your filing, open the saved file in Microsoft InfoPath – the form will be displayed with your saved data included.

## 8.5 Saving and Printing Your Filing

EDGARLite is intended to allow offline completion of forms over as many sessions as necessary to provide all information. Thus, work can be saved in progress with errors or incomplete data.

The form will alert you of any outstanding errors when saving. Select YES when prompted to save a form containing errors for later retrieval and completion. All errors should be resolved before saving for submission.

Completed or in-progress forms can be printed at any time from the InfoPath “File” - “Print” pull down menu to print out the form and all entered data. The printed form will contain no data if “show blank form for printing” is selected.

You should always save the original copy of the form so you can use it for another filing if necessary. However, before reusing a saved form, check on the EDGAR OnlineForms/XML Website to ensure that the version of the EDGARLite template you have downloaded is the most up-to-date. If a newer version of the form template has been released follow the steps in section 7.3 to download and install the updated form template. As you fill in the form, save the filing under a unique name.

## 8.6 Transmitting XML Submissions

If you prepare filings using EDGARLite you can send them to the SEC using the EDGAR OnlineForms/XML Website. (Please note that EDGARLite forms cannot be transmitted via the EDGAR Filing Website or by using PPP transmission nor can they include modules or segments.) We support two industry standard web browsers. We recommend that you use Internet Explorer version 5.0 or higher and supporting 128-bit cipher strength or Netscape Navigator version 7.0 or later.

You can then transmit your XML Submission using the EDGAR OnlineForms/XML Website by:

1. Logging into the EDGAR OnlineForms/XML Website.
2. Click on Transmit XML Submission in the menu bar.
3. The Transmit XML Submission page appears and asks you to specify whether to transmit the XML submission as a TEST submission or as a LIVE submission.

**Note**: If you are not ready to make a LIVE submission, choose "test" submission. If you make a "LIVE" submission, we will automatically disseminate the public portions of your submission(s). Please use caution when transmitting LIVE submissions to EDGAR. Also, the maximum size of your submission must not exceed 100 MB.

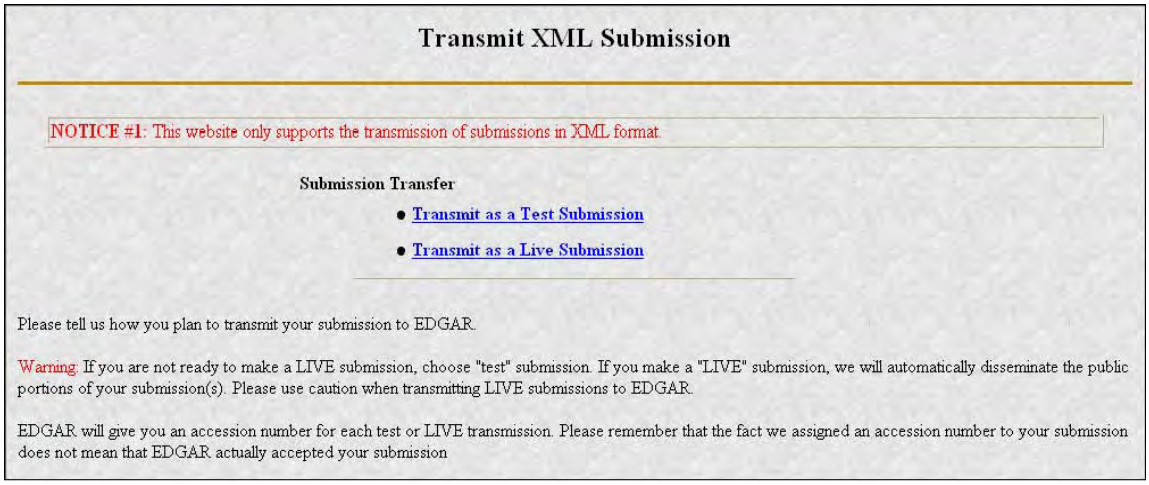



**Figure 8-18: Transmit XML Submission Page**

### 8.6.1 Transmit XML as a Test Submission

We allow you to transmit the submission as a test submission to verify that your XML is correct. EDGAR treats all submissions transmitted this way as "test" and they will not be disseminated.

Once you have logged into EDGAR OnlineForms/XML Website and accessed the Transmit XML Submission page, you can transmit your XML Submission as a test submission:

1. Click on Transmit as a Test Submission.
2. The Transmit Test Submission page appears.

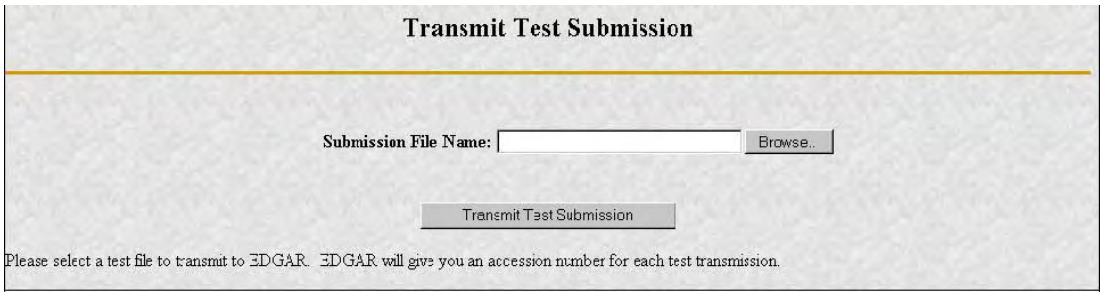



**Figure 8-19: Transmit Test Submission Page**

3. Click on the [Browse...] button. The Choose File window appears.
4. Open the location of your submission in the Look In: field.

**Figure 8-20: Transmit Test Submission File Upload Window**

**Note:** If your XML submission does not appear immediately, change the Files of Type to All Files (*.*).

5. Click on your XML submission.
6. Click on the [Open] button.

The Submission File Name field fills with the location and name of your submission. When you are ready to transmit a TEST filing:

7. Click on the [Transmit TEST Submission] button. Once you click this button, EDGAR will transmit your submission.

### 8.6.2 Transmit XML as a Live Submission

Once you have logged into EDGAR OnlineForms/XML Website and accessed the Transmit XML Submission page, you can transmit your XML Submission as a live submission by:

1. Click on Transmit as a Live Submission.
2. The Transmit Live Submission page appears.

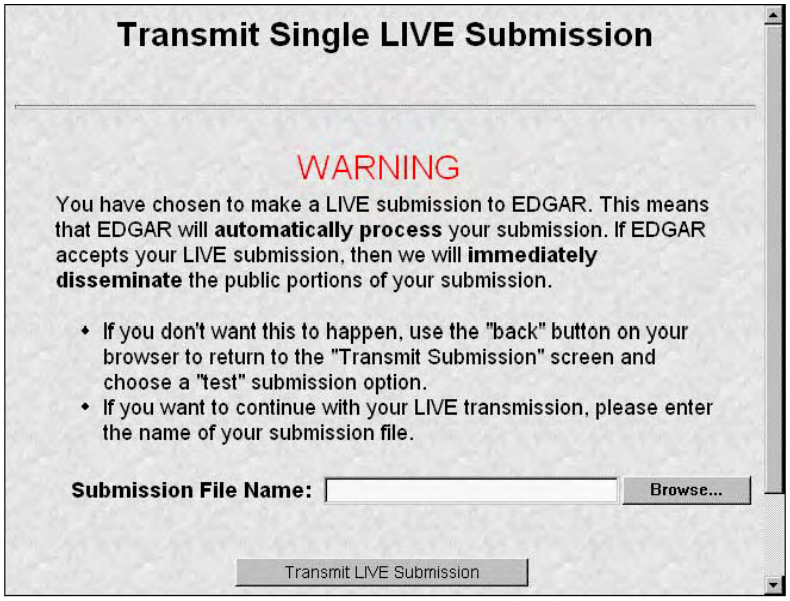



**Figure 8-21: Transmit Live Submission Page**

3. Click on the [Browse...] button. The Choose File window appears.
4. Open the location of your submission in the Look In: field.

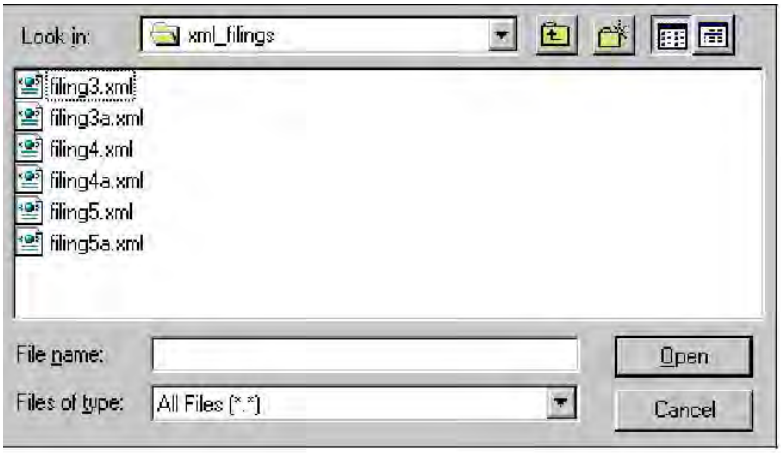



**Figure 8-22: Transmit Live Submission File Upload Window**

**Note**: If your XML submission does not appear immediately, change the Files of Type to **All Files (*.*)**.

5. Click on your XML submission.

6. Click on the [Open] button.

   The Submission File Name field fills with the location and name of your submission. When you are ready to transmit a LIVE filing:

7. Click on the [Transmit LIVE Submission] button.

   Once you click this button, EDGAR will process your submission.

### 8.6.3 Transmission Status

OnlineForms has a transmitting indicator that appears in the bottom pane of your browser window. While your submission is being transmitted to EDGAR, the words "Transmitting Files" scrolls from right to left. The scrolling text stops and the Transmit Submission Results page appears when the transmission is complete.

An accession number appears on the Transmit Submission Results page.

**Note:** This does not mean your submission has been accepted. It means your submission has been transmitted. You can find the status of your submission one of two ways:

- Through e-mail
- By performing a Submission query on the EDGAR OnlineForms/XML Website. For more details please refer to Section 11.5, Submission Information.

# 9. PREPARING AND TRANSMITTING ONLINE SUBMISSIONS

This section walks you through the process of preparing your submission of ownership reports (Forms 3, 3/A, 4, 4/A, 5, and 5/A) and Forms D and D/A using the EDGAR OnlineForms/XML Website.

## 9.1 Online Filing Preparation

It is easy to create and submit your filings through the EDGAR OnlineForms/XML Website. Submission form types 3, 3/A, 4, 4/A, 5, 5/A, D, and D/A are available for online preparation. The EDGAR OnlineForms/XML Website software uses filer-provided information to prepare an XML tagged primary document that can be verified and printed by the filer and then transmitted to EDGAR for processing. Once EDGAR has accepted the submission it will disseminate the header in tagged SGML and the primary document in tagged XML.

**Note:** Ownership Forms Only: You may create and submit only one Form submission at a time. If you are filing on behalf of a company's officers and directors you must create a separate form for EACH officer and director.

### 9.1.1 OnlineForms Data Gathering Model

Online submissions follow a basic model, with some distinctions dependent upon the submission form type being filed.

#### 9.1.1.1 Data Gathering Common to Ownership and Form D

In support of both the filing of ownership reports and Form D, the EDGAR OnlineForms/XML Website will:

- Allow you to choose the type of submission to prepare, (i.e., File Ownership Forms or File Form D)
- Allow you to provide general submission information (i.e., contact name, phone number, E-Mail address)
- Allow you to provide additional E-Mail addresses to receive Filer Notification messages
- Allow you to provide all of the necessary information required by the SEC rules on an appropriate data gathering form
- Allow you to provide your signature and signature date
- Allow you to verify the information on the form
- Allow you to review and confirm your information in the context of the form you are filing and then print the submission for your records
- Allow you to transmit the reviewed submission to EDGAR for processing

The following are important notes to consider when preparing a submission using the EDGAR OnlineForms/XML Website:

- There is no capability to save work in progress so it is important for you to have all of the information necessary to complete the form before you begin to assemble your submission online.
- You can exit the window at any time to discard your work in progress and start over.
- **All filings that you prepare and submit online are considered to be live EDGAR submissions**; once you transmit an online prepared submission it will be automatically processed by EDGAR and, if accepted by EDGAR, immediately disseminated to the public.
- The maximum size of your submission must not exceed 100 MB.

#### 9.1.1.2 Ownership

In support of filing ownership reports in particular, the EDGAR OnlineForms/XML Website will:

- Allow you to select the specific ownership form type that you want to assemble and submit to the SEC, (Forms 3, 3/A, 4, 4/A, 5, and 5/A).
- Allow you to request for Return Copy information
- Allow you to edit reporting owner address on the form where necessary.
- Allow you to upload attachments (i.e., cover letters, exhibits, or correspondence)

#### 9.1.1.3 Form D

In support of filing Form D in particular, the EDGAR OnlineForms/XML Website will:

- Allow you to submit a new Form D filing, a new Form D filing using previous electronically filed Form D data or an amendment to a previous Form D filing.

## 9.2 Navigating EDGAR

### 9.2.1 Logging into EDGAR OnlineForms/XML Website

To access any of the EDGAR OnlineForms/XML Website functions, you will need to login to EDGAR OnlineForms/XML Website:

1. Connect to the Internet.
2. Go to the EDGAR OnlineForms/XML Website Login page.
3. Click in the CIK field and enter your CIK.
4. Press [Tab] and enter your password.

   This is your login password, not your CCC, PMAC, or Passphrase. Your password is case-sensitive. See the Notes at the end of this section for more information about passwords.
5. Click the [Login to EDGAR] button.

See the Notes at the end of this section for more information about possible login errors.

6. The Create Passphrase page appears if your CIK and password are valid and you do not have a passphrase. If your CIK and password are valid and you have a passphrase, the Welcome page appears.

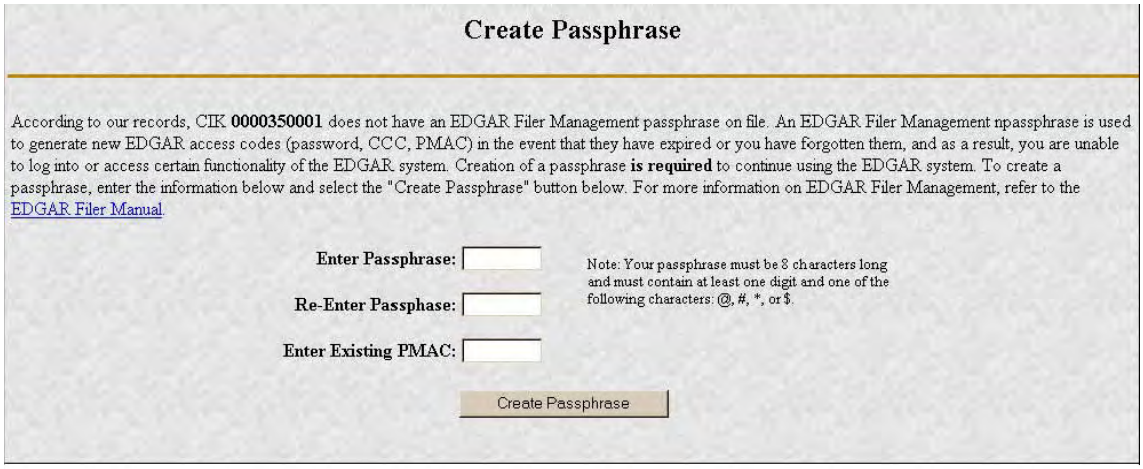



**Figure 9-1: The EDGAR Create Passphrase Page**

To define a passphrase, type it in the data entry fields provided. (The passphrase will not be revealed as you type.) The passphrase is an important security code; typing it twice ensures that no typographical errors occur during entry.

Enter your existing PMAC (doing so verifies that you have the right to define a passphrase). If you have forgotten your PMAC, contact our Filer Support Staff at (202) 551-8900 for help.

Click the [Create Passphrase] button. If your new passphrase is in the correct format (it must be in the same format as the PMAC) and the PMAC is valid for the CIK, the Create Passphrase Results page is displayed (you will be informed of any errors in the data entered and will be required to fix it before you can proceed).

**Figure 9-2: The EDGAR Create Passphrase Results Page**

Click the [Continue to EDGAR Welcome] button. The Welcome page appears.

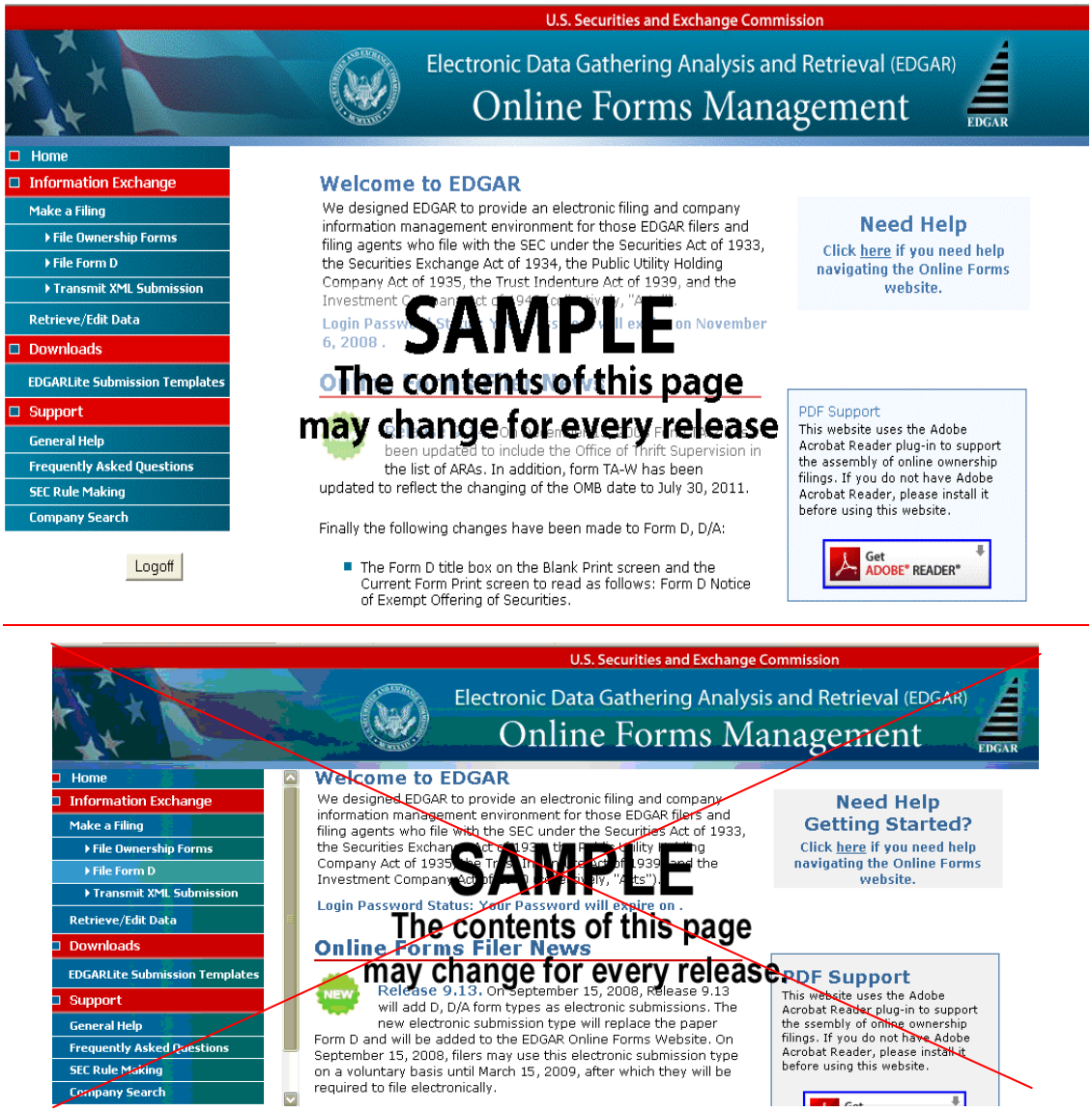



**Figure 9-3: The EDGAR Online Forms/XML Website Welcome Page (Top)**

**Notes:**

- If you mistype your password, EDGAR considers it an invalid password and access to EDGAR is denied.
- If you accidentally mistype the CIK or password, you can press the [Back] button to return to the Login page, and try again.
- If your CIK and password do not match those saved in the database, you will see an Invalid Login page. If you find you are getting the Invalid Login page and your CIK and password are entered correctly, please contact Filer Support.
- Additional error messages you may see are Password Login Expiration messages. There are two different types of messages: Login Password to Expire Soon or Login Password Expired. If your password expires soon or if

your password has expired within the last 10 days, EDGAR allows you to create a new password using your PMAC. For more details, please refer to Volume I of this manual. If you have a passphrase, you can get a new set of EDGAR access codes (including a password) using the EDGAR Filer Management Website – even if your password has been expired for more than 10 days. If you need assistance, contact our Filer Support Staff at (202) 551-8900 for help.

- The passphrase is a security code that is used to generate EDGAR access codes (See Volume I of this manual for more information regarding passphrases.) You must define a passphrase before you can access any of the EDGAR capabilities.

### 9.2.2 EDGAR OnlineForms/XML Menu Options

Once you login to the OnlineForms Website, a menu of options appears on the left-hand side of the browser window. This menu allows you to navigate easily without having to return to a menu page.

- Information Exchange
- Downloads
- Support

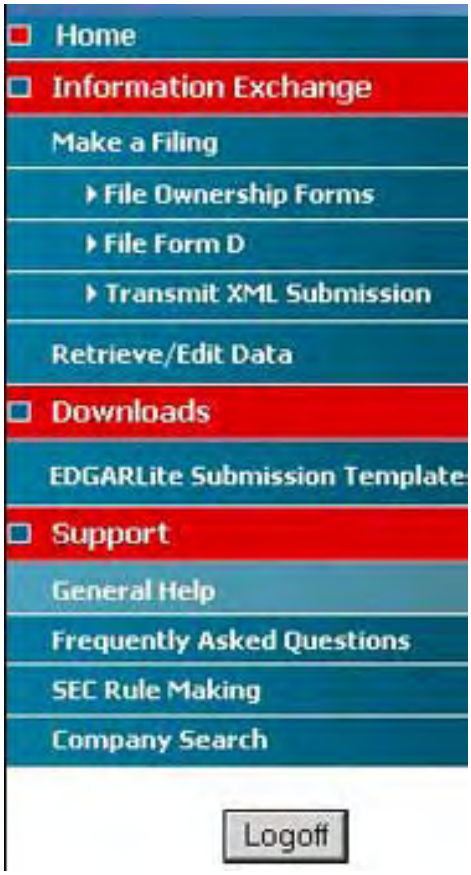


**Figure 9-4: EDGAR Menu**

Two additional functions will help you use the EDGAR OnlineForms/XML Website. The [Logoff] button ends your EDGAR session. Clicking Home brings you to the EDGAR OnlineForms/XML Website Welcome page. From this menu you can move back and forth between pages, find news, download software or template updates, or get additional assistance.

#### 9.2.2.1 Information Exchange

In the Information Exchange section, there are four main action options:

- Make a Filing
  - File Ownership Forms
  - File Form D
  - Transmit XML Submission
- Retrieve/Edit Data

By clicking on File Ownership Forms, you can prepare, assemble, validate, and transmit online ownership submissions to EDGAR for processing. For more details, please refer to Section 9.3, Creating an Online Section 16 Ownership Submission.

By clicking on File Form D, filers can create, validate and submit Form D filings using the Online Forms Website. Once submitted, these Form D filings are processed by EDGAR. For more details, please refer to Section 9.4, File Form D Submission.

By clicking on Transmit XML Submission, you can transmit any filer-constructed submissions to EDGAR for processing. For more details, please refer to Section 10~~9~~.2, Filer-Constructed XML Technical Specifications.

By clicking on Retrieve/Edit Data, you can update company information maintained in EDGAR (e.g., address, contact information, email address), query company or filing information, retrieve your Return Copies or change your password or CCC. For more details, please refer to Section 7.1.1.1, Information Exchange.

#### 9.2.2.2 Downloads

This allows you to download the EDGARLite Submission Templates.

#### 9.2.2.3 Support

In the Support section there are four links:

- General Help
- Frequently Asked Questions
- SEC Rule Making
- Company Search

#### 9.2.2.3.1 General Web Help

If you need help while using the EDGAR OnlineForms/XML Website on the Internet, click on General Help from the menu to bring up the General Support Menu page that displays a list of help topics. When you click on a topic, you are shown information or additional links to specify the type of assistance you need.

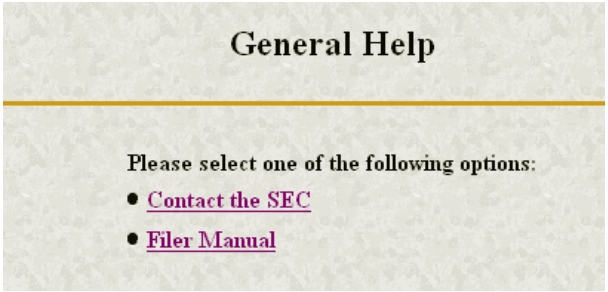



**Figure 9-5: General Help Page**

#### 9.2.2.3.2 Frequently Asked Questions

Click on Frequently Asked Questions to open the EDGAR OnlineForms/XML Website Frequently Asked Questions (FAQ) page. The FAQ page includes different questions that have been asked most often. You may find the answers helpful while using the EDGAR OnlineForms/XML Website. Click on the hyperlink topic to display the answer in the lower portion of the window.

#### 9.2.2.3.3 SEC Rule Making

Click on the SEC Rule Making link to go to the SEC's Public Website that gives you up-to-date rule information. You will get information about rules that have been proposed or adopted, as well as other bulletins and notices.

#### 9.2.2.3.4 Company Search

The EDGAR OnlineForms/XML Website restricts you to retrieving company information only for your CIK. To search for information about other companies, click on the Company Search link to redirect your browser to the EDGAR Company Database. From this website you can perform company searches through the EDGAR database that is updated daily.

## 9.3 Creating an Online Section 16 Ownership Submission

This section describes the general process for preparing a Section 16 ownership submission using the EDGAR OnlineForms/XML Website and then transmitting the submission to EDGAR for processing.

Before beginning, gather the following information:

- Determine the proper submission form type you need to file

  **Note:** To determine which form type you need to submit, go to *http://www.sec.gov/rules/final/34-46421.htm*, which is the SEC's Ownership Reports and Trading by Officers, Directors, and Principal Security Holders Rules section.

- Have your CIK, password, and CCC handy.
- Determine the Issuer CIK and the ticker symbol of the transactions you need to report. You can use the EDGAR Company Database for assistance.
- Make sure you have the CIK and CCC for each reporting owner to be included in the submission.
- Make sure you have the proper address for each reporting owner to be included in the submission.
- Make sure you have the E-Mail address for each additional addressee to receive filer notification messages.
- Make sure you have all necessary transaction and holding details
- Prepare any attachments, such as a Cover Letter or Exhibit, save them in the correct format, and have the file names identified.

### 9.3.1 Select Ownership Submission Form Type

The first step for preparing an ownership submission using the EDGAR OnlineForms/XML Website is to select the proper ownership submission form type by:

1. Logging in to the EDGAR OnlineForms/XML Website.
2. Click on File Ownership Forms in the menu bar.
3. The Select Ownership Form Type page will appear:

**Figure 9-6: Select Ownership Form Type Page**

4. Using the pull down bar, select the form type you wish to prepare, and click on the [Assemble Ownership Submission] button.
5. A new browser window will open and the data entry page for the select submission form type should appear. See Figure 9-7: Ownership Form Type 3 Page.

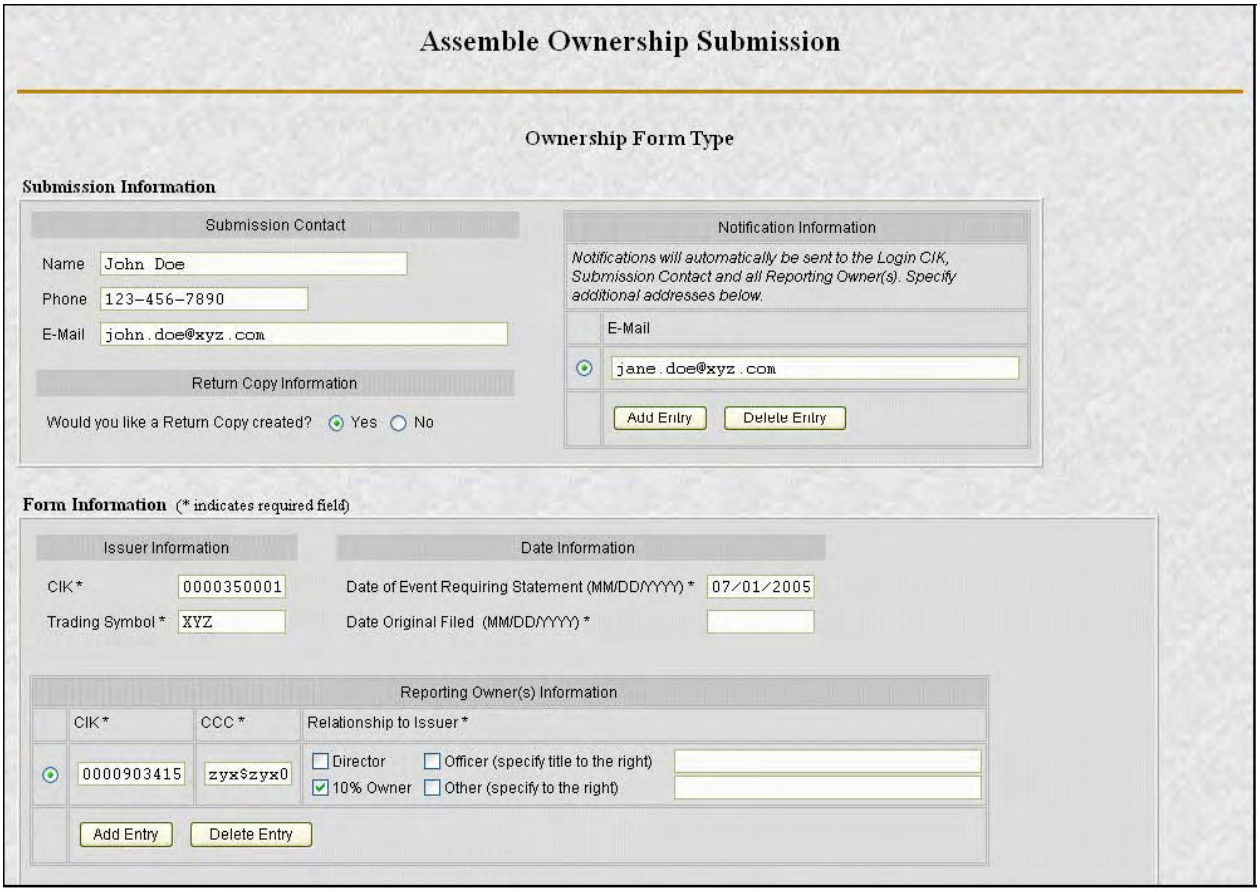



**Figure 9-7: Ownership Form Type 3 Page**

### 9.3.2 Assemble Ownership Submission

#### 9.3.2.1 Filling in the Top of the Form

The following are some basic EDGAR OnlineForms/XML Website data entry conventions:

- In Internet Explorer, disabled fields are made read-only and are colored gray. In Netscape, we can make the field read-only but cannot color it gray
- Required fields are indicated by an asterisk to the right of the label name (for example, CIK* and Date* are some of the required fields)
- Certain fields are indicated by a double asterisk to the right of the label name to indicate that a footnote is required if you are unable to provide the required data in the space provided (for example: Date Exercisable** and Conversion or Exercise Price of Derivative Security** are fields that require a footnote if the field is left blank)
- Press the [Tab] key to move from field to field
- Field level help is available by clicking on the label
- The [Exit Window] button will close the current data entry session and return to the Select Ownership Form Type Page. Any data entered or attachments uploaded will be discarded.

Once the Assemble Ownership Submission data entry screen is displayed, you can begin completing your ownership submission for each of the entry sections:

**Submission Contact**

- Provide a point of contact for the submission in the name, phone, and E-Mail address fields.

**Return Copy Information**

- Indicate if you want a Return Copy of your submission generated by EDGAR.

**Notification Information**

- Enter additional E-Mail addresses to receive filer notification messages.

**Issuer Information**

- Enter the CIK and trading symbol for the Issuer company.

**Date Information**

- Enter the date of the event that triggered this submission, such as the earliest transaction date to be reported in a Form 4.
- The Date Original Filed is only available for amendments and refers to the date when the original submission that is being amended was filed.

**Reporting Owner Information**

- Enter the CIK, CCC, and relationship fields for each reporting owner.
- Click on the [Add Entry] button to add additional reporting owners.
- To remove a reporting owner, select the radio button to the left of the reporting owner and click on the [Delete Entry] button.

### 9.3.2.2 Filling in the Middle of the Form

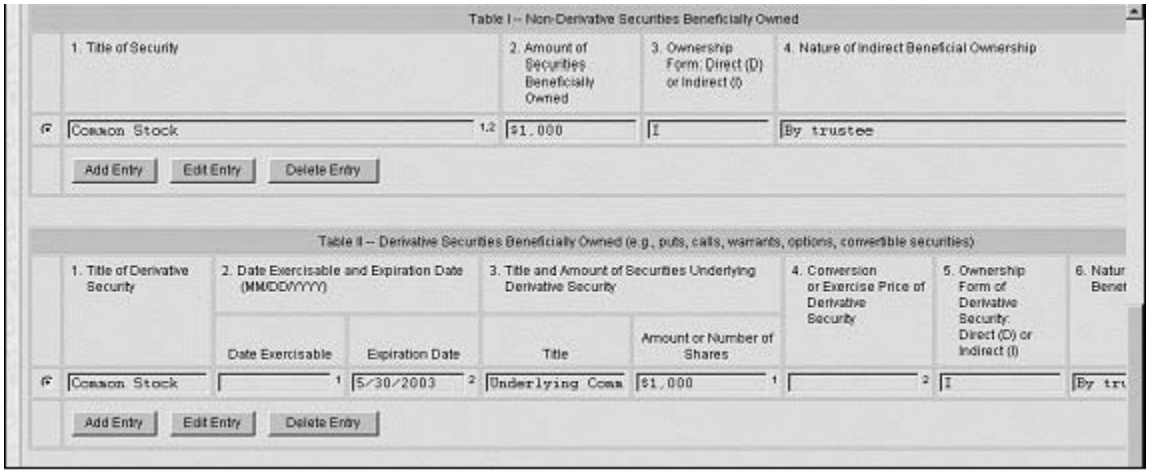



**Figure 9-8: Assemble Ownership Submission – Middle of Form**

The middle part of the Assemble Ownership Submission data entry form indicates where Table I and Table II data are displayed. The following are some additional data entry conventions for the Assemble Ownership Submission data entry form:

- Fields in Table I and II appear as read-only. You can enter data by clicking on the [Add Entry] button. Figure 9-8: Assemble Ownership Submission – Middle of Form shows how Table I and II appear once entries have been added.
- To modify a row, select the radio button to the left of the entry you wish to modify and click on the [Edit Entry] button.
- To delete a row, select the radio button to the left of the entry you wish to delete and click on [Delete Entry] button.
- Footnote references are represented by a superscript to the right of the field. The referenced footnote appears at the bottom of the page.
- Date format is MM/DD/YYYY.

The following sections illustrate how to enter the required information for Table I and Table II and provide footnotes where necessary.

#### 9.3.2.2.1 Adding a Holding (Form 3 Non-Derivative Security)

The Add Holding page appears when the [Add Entry] button is clicked in Form 3 Table I. You use this data entry form to enter all of your Form 3 non-derivative securities that appear in Table I. You must provide the title of the security, the amount of securities beneficially owned, and indicate if the security is owned directly or indirectly. If the security is owned indirectly, you must indicate the nature of indirect beneficial ownership.

The following are some data entry conventions for this page:

- Default unit for Amount of Securities Owned is Shares
- Default setting for Ownership Form is Direct
- Footnotes can be added on a per field basis by clicking on the corresponding [Footnote] button

**Figure 9-9: Add Holding Page (Non-Derivative Security)**

**Note:** The total number of rows in the Non-Derivative Table (Table 1 on the printed form) cannot exceed 30.

#### 9.3.2.2.2 Edit Holding (Form 3 Non-Derivative Security)

The Edit Holding page appears when the [Edit Entry] button is clicked for Form 3 Table I. The Edit Holding page is similar to the Add Holding page in Table I and has the same data entry conventions.

#### 9.3.2.2.3 Add Holding (Form 3 Derivative Security)

The Add Holding (Form 3 Derivative Security) page appears when the [Add Entry] button is clicked for Table II. You use this data entry form to enter all of your Form 3 derivative securities that appear in Table II. You must provide the title of the security, date exercisable, expiration date, title of securities underlying derivative security, amount or number of shares of securities underlying the derivative security, conversion or exercise price of the derivative security, and mark whether the security is owned directly or indirectly. If the security is owned indirectly, you must indicate the nature of indirect beneficial ownership. If you are unable to provide any of the following information in the space provided you must provide an explanation footnote for each situation:

- A date for the Date Exercisable
- A date for the Expiration Date
- The Amount or Number of Shares of Underlying Derivative Securities
- The Conversion or Exercise Price of Derivative Security

**Note:** The total number of rows in the Derivative Table (Table 2 on the printed form) cannot exceed 30.

The following are some data entry conventions for this page:

- Default unit for Amount of Securities Owned is Shares
- Default setting for Ownership Form is Direct
- Footnotes can be added on a per field basis

**Figure 9-10: Add Holding Page (Derivative Security)**

#### 9.3.2.2.4 Edit Holding (Form 3 Derivative Security)

The Edit Holding page appears when the [Edit Entry] button is clicked for Table II. The Edit Holding page is similar to the Add Holding page for Table II and has the same data entry conventions.

#### 9.3.2.2.5 Footnotes

The Footnotes page appears when you click on the [Footnote] button from Table I or Table II entry page. You use this page to add, edit, or delete footnotes associated with your submission. In addition, you use this page to associate selected footnotes with a specific data entry field from Table I and Table II.

The following are some data entry conventions for this page:

- This page contains the master list of all of the footnotes for this submission.
- To apply a footnote to a field, select the “Apply To Field” checkbox for that footnote.
- To add a new footnote, click on the [Add Footnote] button.
- To modify a footnote, select the radio button to the left of the entry you wish to modify and click on the [Edit Footnote] button.
- To delete a footnote, select the radio button to the left of the entry you wish to delete and click on the [Delete Entry] button.

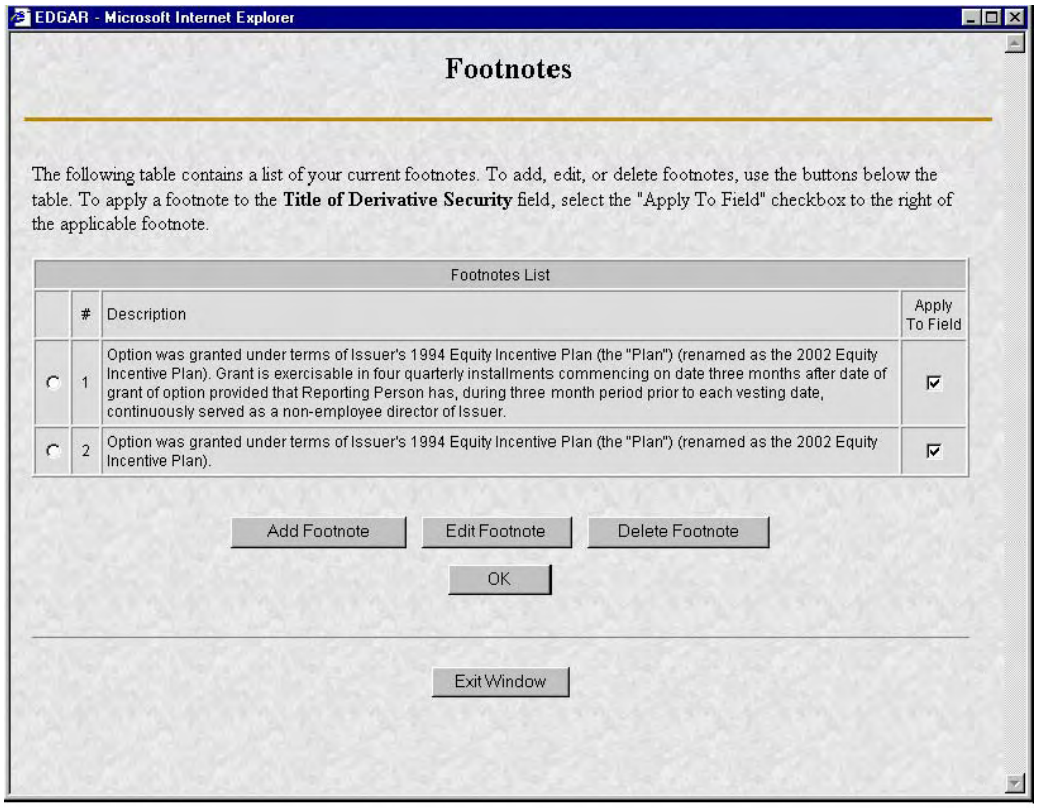



**Figure 9-11: Footnotes Page**

#### 9.3.2.2.5.1 Add Footnote

The Add Footnote page appears when the [Add Footnote] button is clicked.

The following are some data entry conventions for this page:

- You can enter up to 1000 characters for a footnote. If you need to add more than 1000 characters, split your footnote in multiple pieces and associate the pieces with the appropriate fields using the Footnote page.
- EDGAR will automatically create the footnote number.
- Click on the [OK] button to save the footnote entry.
- Click on the [Cancel] button to cancel the footnote entry.

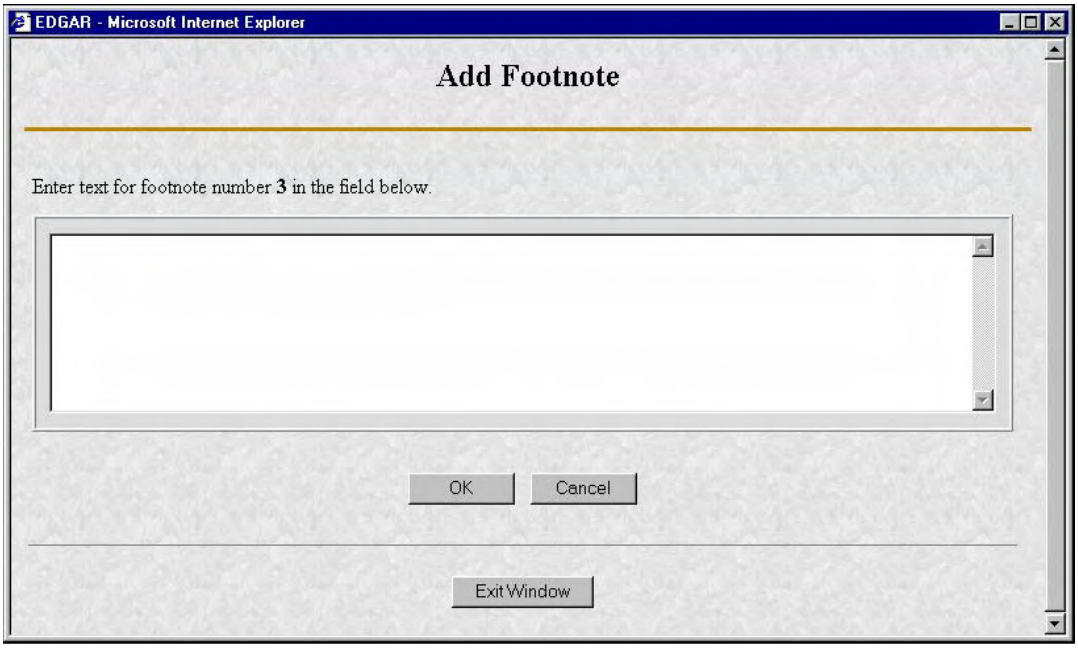



**Figure 9-12: Add Footnote Page**

### 9.3.2.2.5.2 Edit Footnote

The Edit Footnote page appears when the [Edit Footnote] button is clicked. You can modify the existing text of the footnote.

The following are some data entry conventions for this page:

- Click on the [OK] button to save the footnote changes.
- Click on the [Cancel] button to cancel the footnote changes.

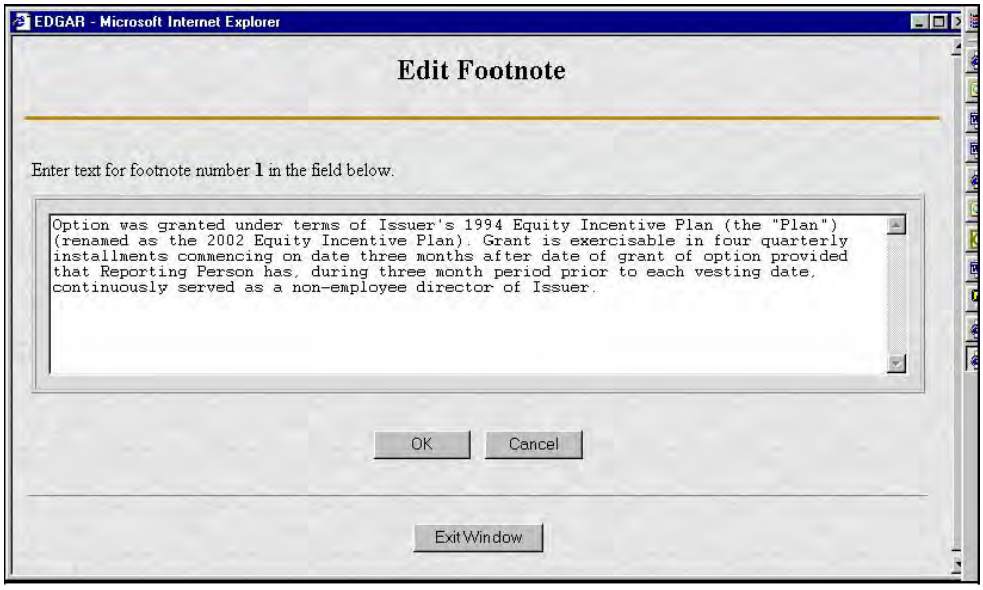



**Figure 9-13: Edit Footnote Page**

### 9.3.2.3 Filling in the Bottom of the Form

The bottom part of the Assemble Ownership Submission data entry form illustrates where the Explanation of Responses and Signature data is displayed.

The following are some additional data entry conventions for this page:

**Explanation of Responses**

- Each form type has some specific responses that are indicated by checking the box. Some of these checkboxes are automatically filled in based on your responses in Table I and Table II, while others you must complete if appropriate. For example, on Form 3 there is a response "No securities are beneficially owned" along with a checkbox that is auto-filled. When the page first appears, it will be checked. If you add an entry to Table I or Table II, the checkmark will be removed.
- Footnotes are listed here as read-only. You can enter additional footnotes or modify an existing footnote by returning to the Table I or Table II entry portion of the form.
- Remarks can be used to supply additional commentary on the submission. This field also should be used to provide a list of exhibits and other attachments, if any. Remarks exceeding the 2000 character limit should be included in an attached document.

**Signature Data**

- Enter the name of each reporting person in the signature field along with the date signed. Click on the [Add Entry] button to add more signature entry lines.
- To delete a signature, select the radio button to the left of the entry you wish to delete and click on the [Delete Entry] button.

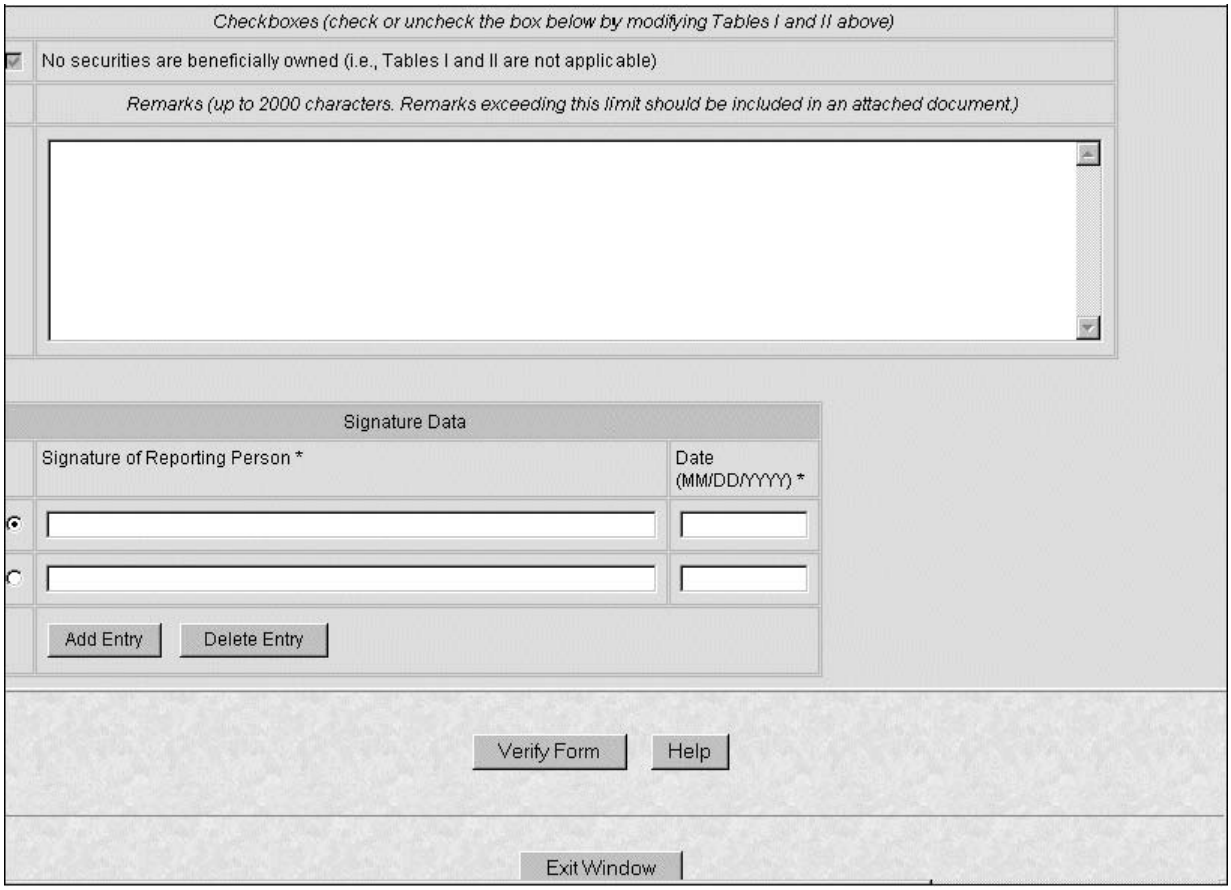



**Figure 9-14: Assemble Ownership Submission – Bottom of Form**

### 9.3.2.4 Verify Form and Correct Errors

Once you have completed entering all of the information for the submission, you will need to verify the form information. Click on the [Verify Form] button. One of two screens will appear, either the Assemble Ownership Error Screen (see Figure 9-15: Assemble Ownership Form With Errors (Form Type 5)) or the Insider Confirmation/Correction page (see Figure 9-17: Insider Confirmation/Correction Page). The Insider Confirmation/Correction page appears when there are no errors on the form. If your information passes the validation, refer to Section 9.2.4.5, Insider Confirmation/Correction, to continue. The Assemble Ownership Error Screen will appear if the system detects errors in the format and syntax of your information. See instructions below to resolve your errors.

If there were any errors on the form, the form will be redisplayed with the error fields clearly marked with a red circle in front of the field. This will occur if a required field is missing or if the data that you filled in does not meet the formatting criteria. These checks are built into the system to help you avoid errors. You should follow the instructions on the page to correct the errors.

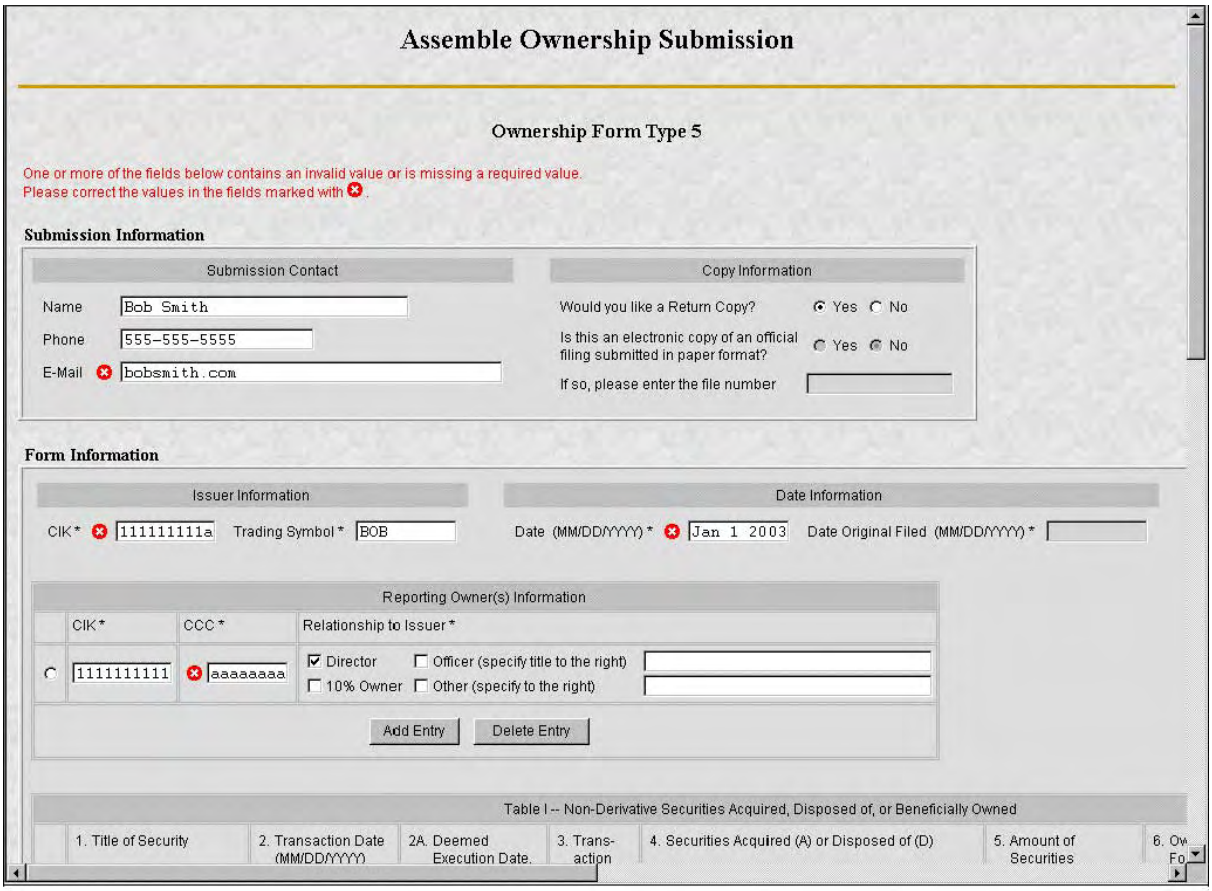



**Figure 9-15: Assemble Ownership Form With Errors (Form Type 5)**

For example, Figure 9-15 marked the following errors:

- Submission contact E-Mail is formatted incorrectly; it needs an "@" to be valid
- Issuer CIK is formatted incorrectly; it can only be all numeric
- Date is formatted incorrectly; it should be MM/DD/YYYY
- CCC provided is not valid for the Reporting Owner CIK provided

**Note**: EDGAR will validate ONLY the format and syntax of the information provided, and that the Issuer CIK and Reporting Owner CIK and CCC combination are valid. YOU ARE RESPONSIBLE for confirming the accuracy of all transactional and ownership information submitted in the Form.

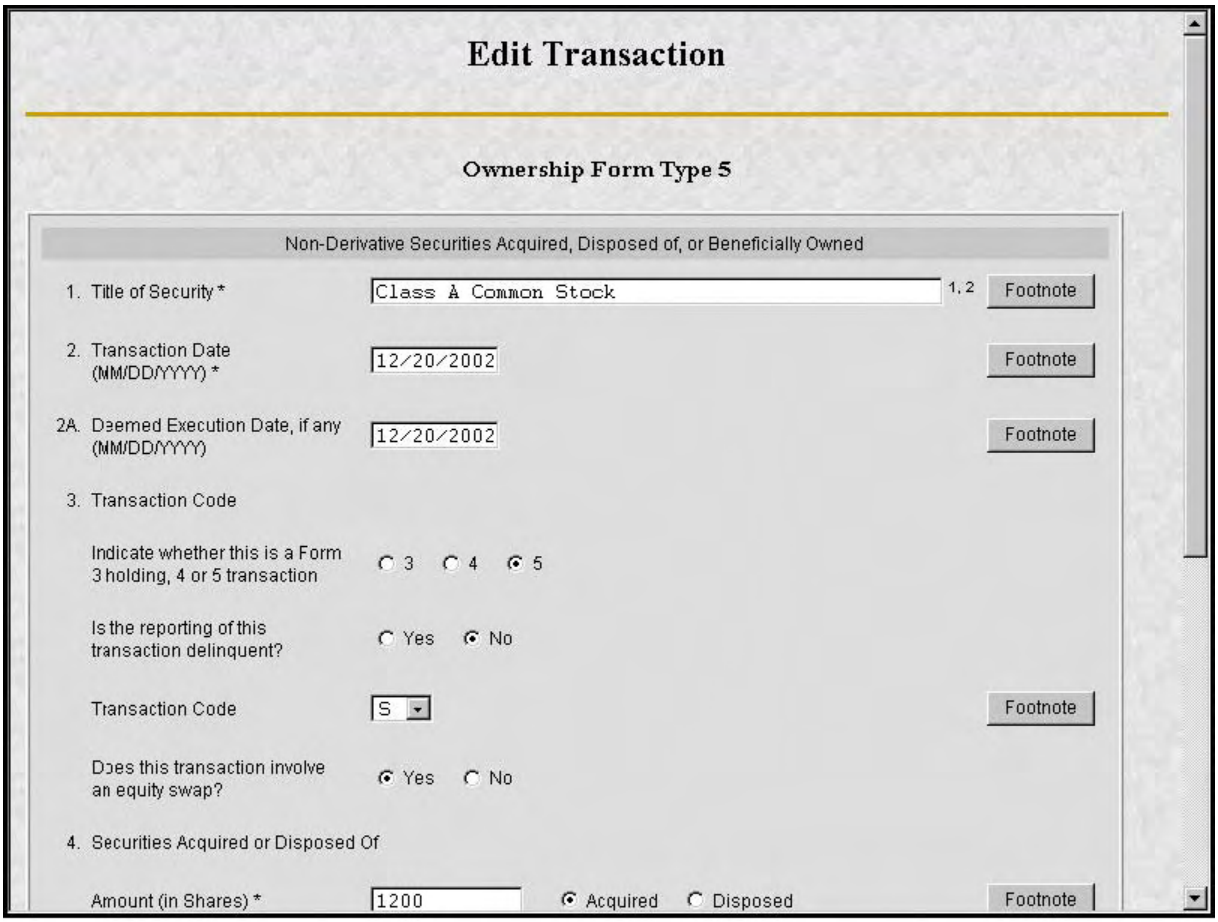



**Figure 9-16: Edit Transaction With Errors (Form Type 5, Non-Derivative Security)**

If there are errors in Table I or Table II you need to select the field entry or field value that needs to be revised, and click on the [Edit Entry] button. The detailed form will appear with the fields in error marked, as shown in Figure 9-16: Edit Transaction With Errors (Form Type 5, Non-Derivative Security).

The following errors are marked:

- Transaction Date is formatted incorrectly; it should be MM/DD/YYYY
- Price of securities acquired of disposed of is formatted incorrectly; it has two decimal places in the number

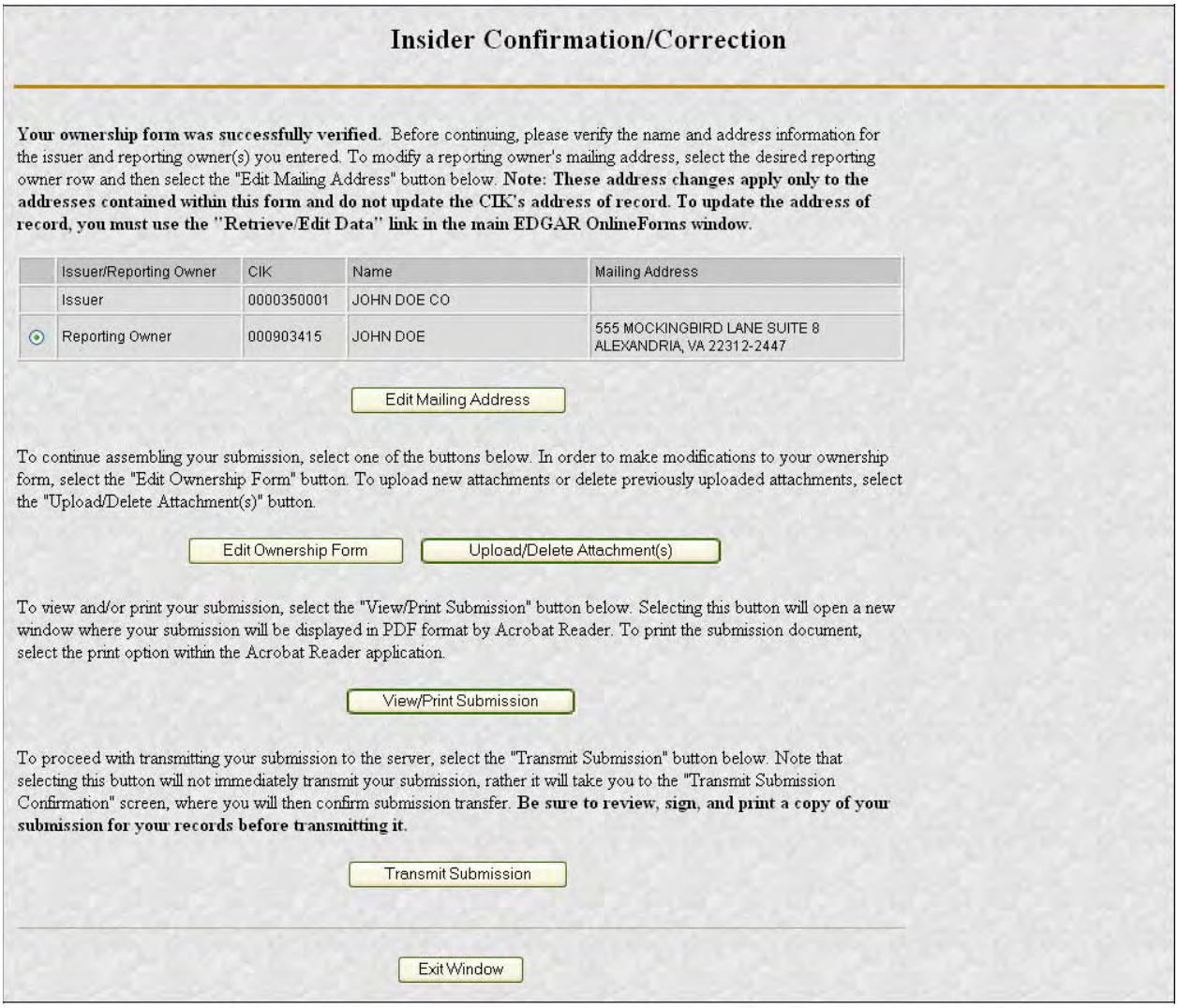
### 9.3.2.5 Insider Confirmation/Correction

If your submission was successfully verified, the Insider Confirmation/Correction page will appear. As part of verification, EDGAR retrieves the company name for the Issuer CIK and the name and address information for each reporting owner you entered. Before continuing, you need to confirm that the name and address information that was retrieved from EDGAR based on the issuer CIK and reporting owner CIK and CCCs are correct and update where necessary.

The following are some data entry conventions for this page:

- If you need to modify a reporting owner's mailing address, select the desired reporting owner row and click on the [Edit Mailing Address] button.

  **Note:** These address changes apply only to the addresses contained within this form and do not update the CIK's address of record. To update the address of record, you must use the "Retrieve/Edit Data" link in the main EDGAR OnlineForms window.



**Insider Confirmation/Correction**

**Your ownership form was successfully verified.** Before continuing, please verify the name and address information for the issuer and reporting owner(s) you entered. To modify a reporting owner's mailing address, select the desired reporting owner row and then select the "Edit Mailing Address" button below. **Note: These address changes apply only to the addresses contained within this form and do not update the CIK's address of record. To update the address of record, you must use the "Retrieve/Edit Data" link in the main EDGAR OnlineForms window.**

| | Issuer/Reporting Owner | CIK | Name | Mailing Address |
|---|---|---|---|---|
| | Issuer | 0000350001 | JOHN DOE CO | |
| ⊙ | Reporting Owner | 000903415 | JOHN DOE | 555 MOCKINGBIRD LANE SUITE 8<br>ALEXANDRIA, VA 22312-2447 |

Edit Mailing Address

To continue assembling your submission, select one of the buttons below. In order to make modifications to your ownership form, select the "Edit Ownership Form" button. To upload new attachments or delete previously uploaded attachments, select the "Upload/Delete Attachment(s)" button.

Edit Ownership Form | Upload/Delete Attachment(s)

To view and/or print your submission, select the "View/Print Submission" button below. Selecting this button will open a new window where your submission will be displayed in PDF format by Acrobat Reader. To print the submission document, select the print option within the Acrobat Reader application.

View/Print Submission

To proceed with transmitting your submission to the server, select the "Transmit Submission" button below. Note that selecting this button will not immediately transmit your submission, rather it will take you to the "Transmit Submission Confirmation" screen, where you will then confirm submission transfer. **Be sure to review, sign, and print a copy of your submission for your records before transmitting it.**

Transmit Submission

Exit Window

**Figure 9-17: Insider Confirmation/Correction Page**

### 9.3.2.6 Edit Mailing Address

The Edit Mailing Address page appears when the [Edit Mailing Address] button is clicked. This screen allows you to modify the mailing address for addresses contained within this form and do not update the CIK's address of record. To update the address of record, you must use the "Retrieve/Edit Data" link in the main EDGAR OnlineForms window.

The following are some data entry conventions for this page:

- Click on the [OK] button to change the information for this submission

- Click on the [Cancel] button to return to the Insider Confirmation/Correction screen without making changes.

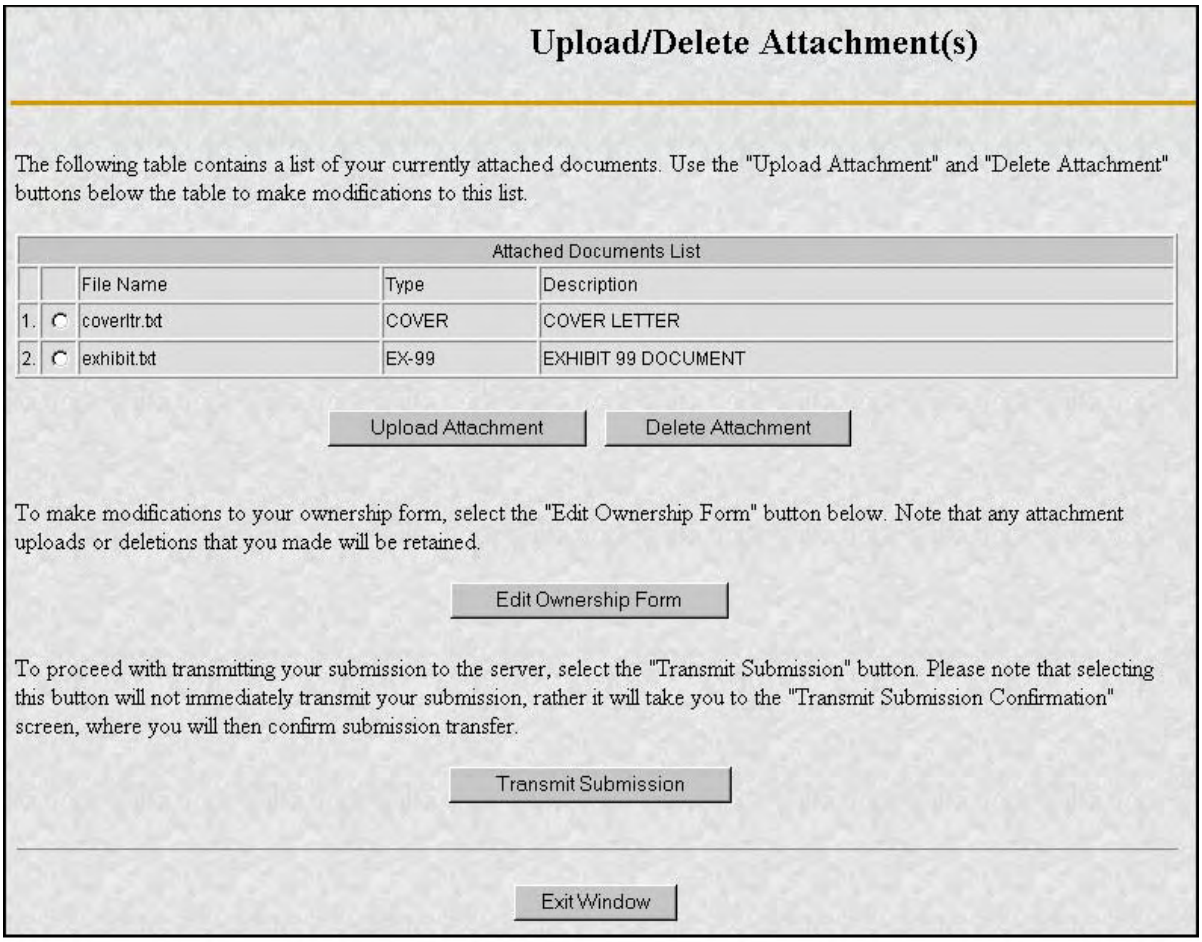
**Figure 9-18: Edit Mailing Address**

### 9.3.2.7 Upload/Delete Attachment(s)

The Upload/Delete Attachment(s) page appears when the [Upload/Delete Attachment(s)] button is clicked. This page allows you to manage the attachments associated with your submission.

The following are some data entry conventions for this page:

- Click on the [Upload Attachment] button to upload an attachment.
- If you need to delete an attachment, select the radio button to the left of the attachment you wish to delete and click on the [Delete Attachment] button.
- Click on the [Edit Ownership Form] button to return to the Assemble Ownership Submission data entry form.
- Click on the [Transmit Submission] button to proceed to transmit your submission to the server.



**Upload/Delete Attachment(s)**

The following table contains a list of your currently attached documents. Use the "Upload Attachment" and "Delete Attachment" buttons below the table to make modifications to this list.

| Attached Documents List | | | | |
|---|---|---|---|---|
| | | File Name | Type | Description |
| 1. | ○ | coverltr.txt | COVER | COVER LETTER |
| 2. | ○ | exhibit.txt | EX-99 | EXHIBIT 99 DOCUMENT |

Upload Attachment | Delete Attachment

To make modifications to your ownership form, select the "Edit Ownership Form" button below. Note that any attachment uploads or deletions that you made will be retained.

Edit Ownership Form

To proceed with transmitting your submission to the server, select the "Transmit Submission" button. Please note that selecting this button will not immediately transmit your submission, rather it will take you to the "Transmit Submission Confirmation" screen, where you will then confirm submission transfer.

Transmit Submission

Exit Window

**Figure 9-19: Upload/Delete Attachment(s)**

### 9.3.2.8 Upload Attachment

The Upload Attachment page appears when the [Upload Attachment] button is clicked.

**Note:** Any attachments you plan to include should already have been prepared and saved in the appropriate format prior to assembling your online submission.

The following are some data entry conventions for this page:

- To upload an attachment to the server, enter the attachment information in the fields, and then click on the [Upload] button.
- To return to the Upload/Delete Attachment(s) screen without uploading an attachment, click on the [Cancel] button.

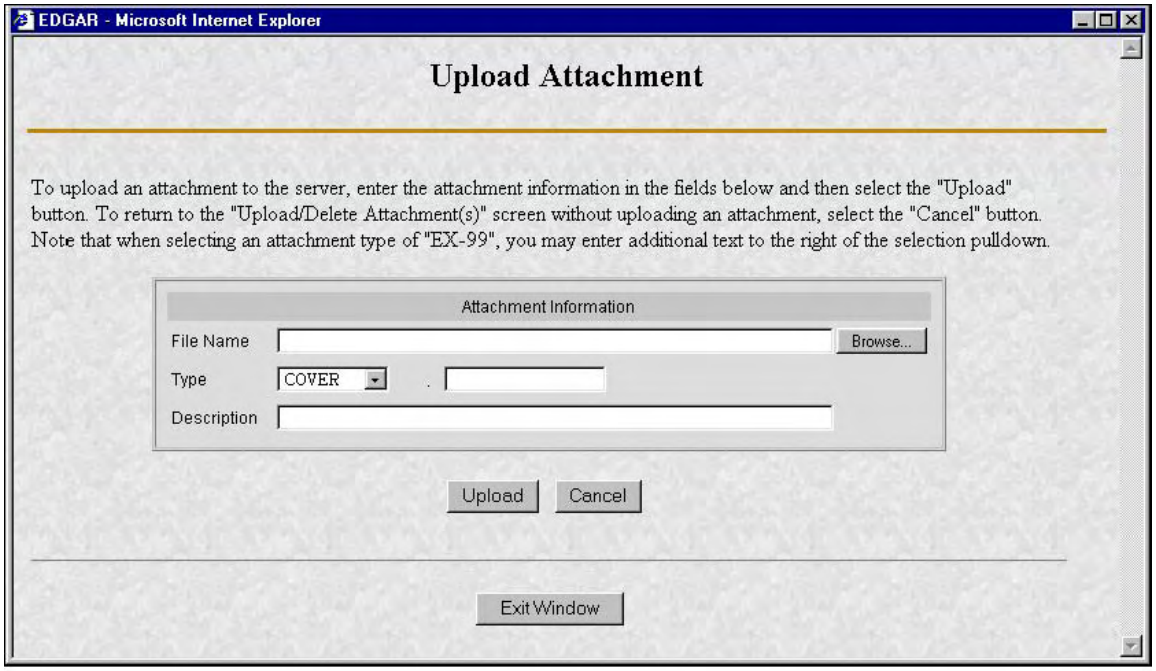


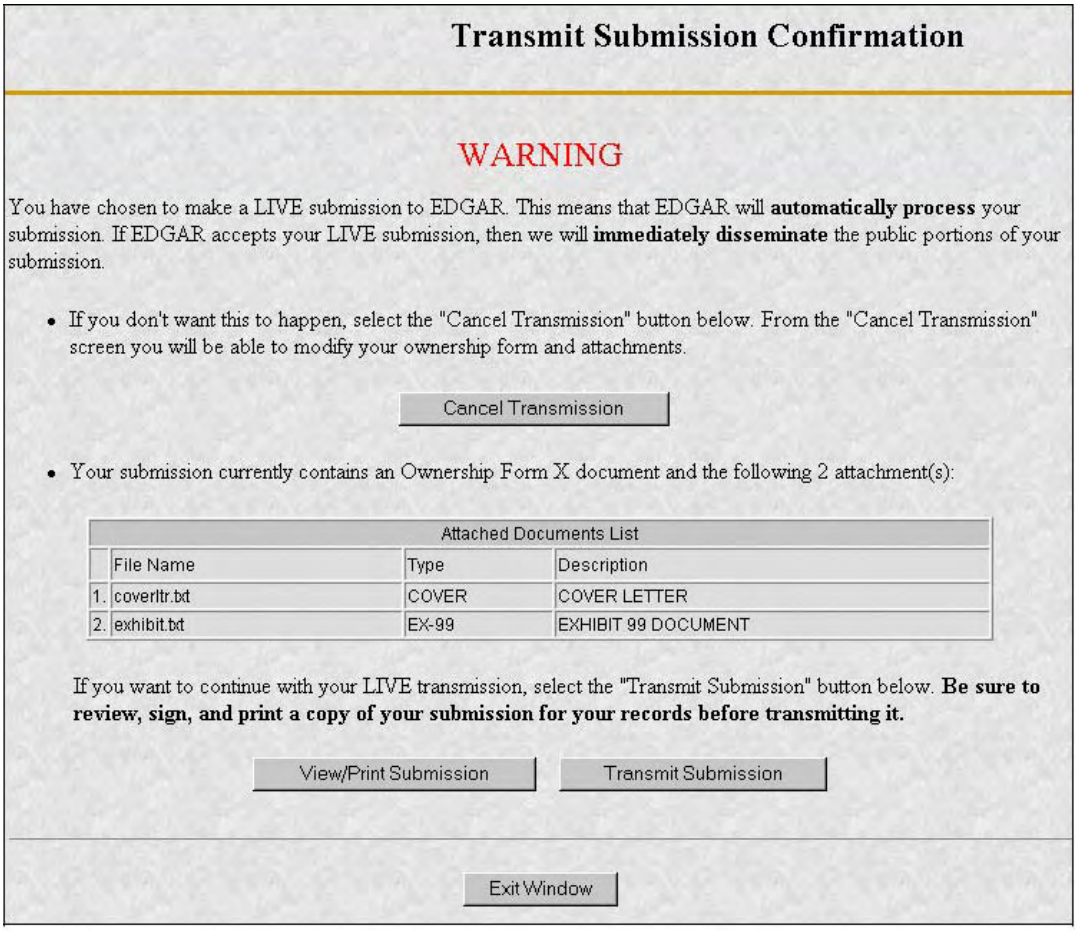

**Figure 9-20: Upload Attachment**

### 9.3.2.9 Transmit Submission Confirmation

The Transmit Submission Confirmation page appears when the [Transmit Submission] button is clicked.

The following are some data entry conventions for this page:

- Click on the [Cancel Transmission] button to return to the Assemble Ownership Submission data entry form.
- Click on the [View/Print Submission] button to view the submission document in PDF format.
- Click on the [Transmit Submission] button to proceed to transmit the submission to EDGAR for processing.



**Transmit Submission Confirmation**

WARNING

You have chosen to make a LIVE submission to EDGAR. This means that EDGAR will **automatically process** your submission. If EDGAR accepts your LIVE submission, then we will **immediately disseminate** the public portions of your submission.

- If you don't want this to happen, select the "Cancel Transmission" button below. From the "Cancel Transmission" screen you will be able to modify your ownership form and attachments.

Cancel Transmission

- Your submission currently contains an Ownership Form X document and the following 2 attachment(s):

| Attached Documents List | | | |
|---|---|---|---|
| | File Name | Type | Description |
| 1. | coverltr.txt | COVER | COVER LETTER |
| 2. | exhibit.txt | EX-99 | EXHIBIT 99 DOCUMENT |

If you want to continue with your LIVE transmission, select the "Transmit Submission" button below. **Be sure to review, sign, and print a copy of your submission for your records before transmitting it.**

View/Print Submission | Transmit Submission

Exit Window

**Figure 9-21: Transmit Submission Confirmation**

#### 9.3.2.9.1 View/Print Submission

The View/Print Submission page appears when the [View/Print Submission] button is clicked. Use this to print a copy of your form for your records.

The following are some data entry conventions for this page:

- To view your submission as an Adobe PDF document, click on the [Continue] button. This will display your submission via the Adobe Acrobat Reader as shown in Figure 9-23: PDF Document. From the Acrobat Reader, you can print your document by selecting the printer icon.
- To close this window and continue your submission processing, click on the [Close] button.

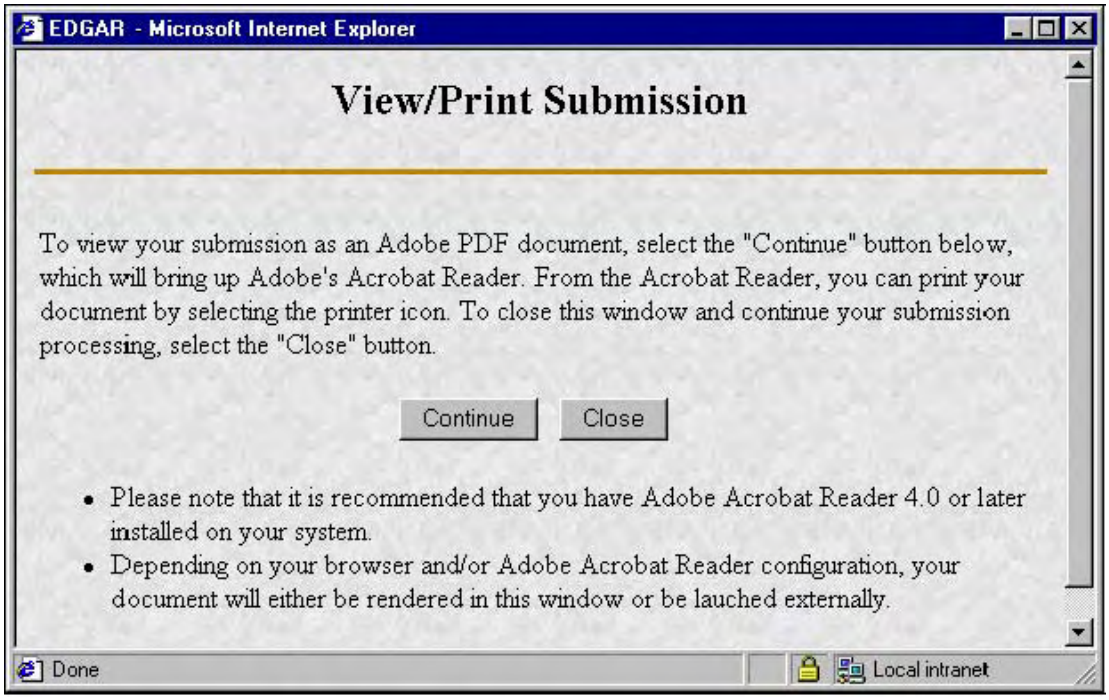



**Figure 9-22: View/Print Submission Page**

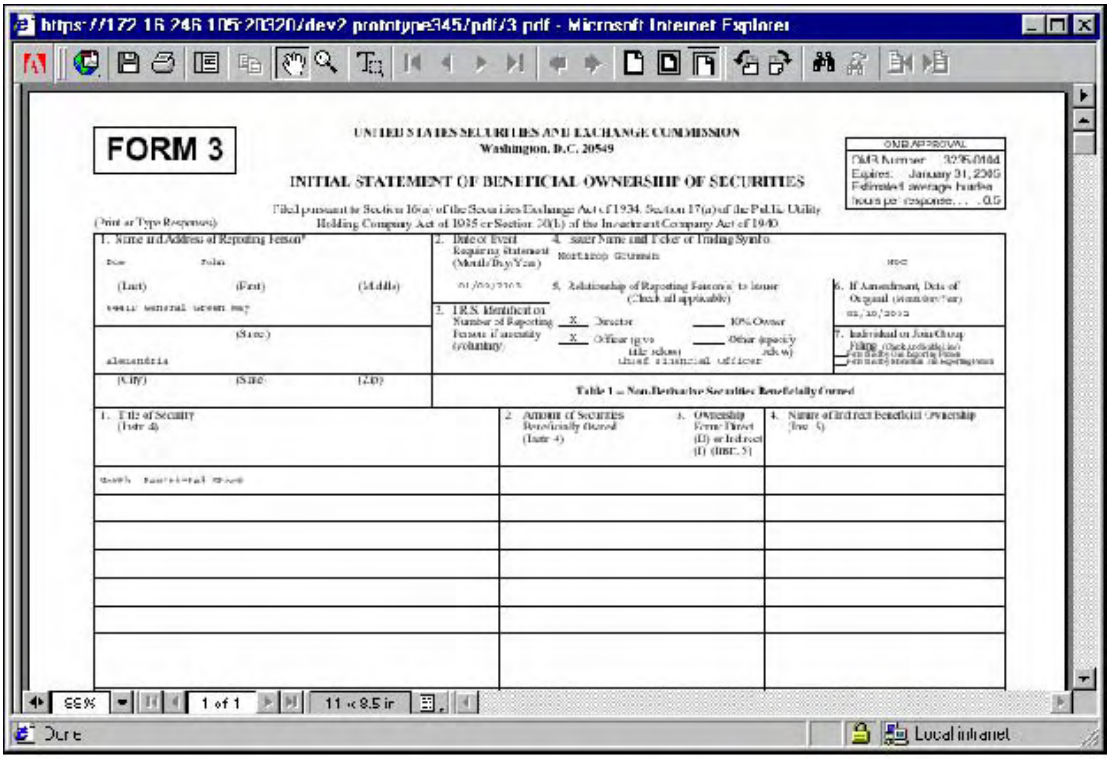



**Figure 9-23: PDF Document**

### 9.3.2.10 Transmit Submission Acknowledgement

When the [Transmit Submission] button is clicked on the Transmit Submission Confirmation page, the Transmit Submission Acknowledgment page appears. See Figure 9-24: Transmit Submission Acknowledgement. This page provides acknowledgement of the transmission, along with the submission accession number.

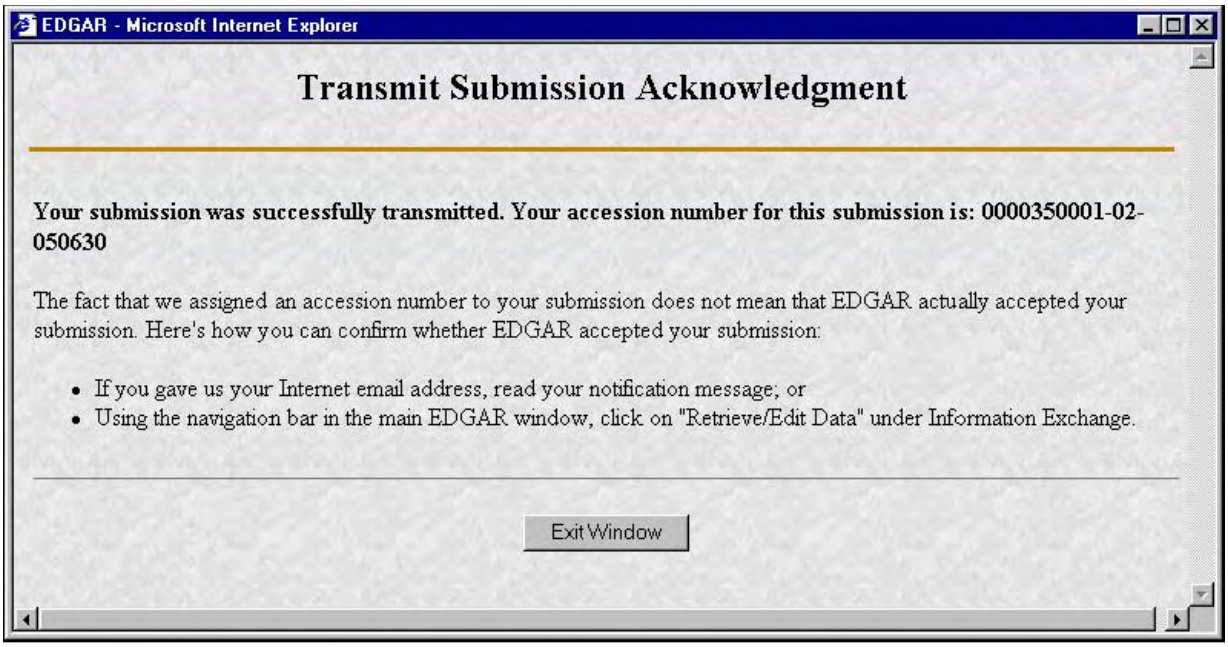



**Figure 9-24: Transmit Submission Acknowledgement**

Record your accession number so you can later identify your submission and retrieve the acceptance messages and Return Copy from the website.

### 9.3.2.11 Transmit Submission Cancelled

The Transmit Submission Cancelled page appears when the [Cancel Transmission] button is clicked.

The following are some data entry conventions for this page:

- Click on the [Edit Ownership Form] button to return to the Assemble Ownership Submission data entry form.
- Click on the [Upload/Delete Attachment(s)] button to return to the Upload/Delete Attachment(s) page.

**Figure 9-25: Transmit Submission Cancelled**

## 9.4 File Form D Submission

### 9.4.1 Accessing EDGAR OnlineForms/XML Website for Form D Submissions

This section describes the general process for preparing, transmitting and submitting the Form D to EDGAR for processing.

Before starting the Form D submission process, gather the following information:

- The primary issuer's CIK, password, and CCC.
- The e-mail address for each additional addressee to receive filer notification messages.
- The name and address for each related person (executive officer, director, and promoter).
- The name and address for each recipient and that you have the CRD numbers for each recipient of sales compensation and their associated broker-dealer.
- All necessary transaction and offering details.
- The CIK and CCC for each additional issuer making the submission.

### 9.4.2 Basic Information for Form D Submission

This section discusses the basic information you need to know to file a Form D. Throughout the filing process, you will have the ability to view the filing instructions, view and print the form, and exit the process. The FORM D INSTRUCTIONS link will display the filing instructions in a new browser window. The Print link will allow you to view/print Form D. Selecting the Print link will display the following menu items:

- Print Blank Form: This option will display a blank Form D in a PDF format.

- Print Form D: This option will display a partially or fully completed Form D in a PDF format.

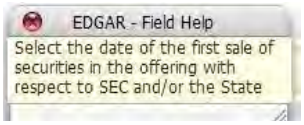
The Exit link will prompt you to confirm and then close the current Form D filing and return to OnlineForms/XML Website. Any data entered will be discarded.

You must complete all required field(s). "Clarification of Response (if necessary)" is an optional field. Enter a description in this field if you consider the information to be relevant to the question being answered.

If you are amending a previously filed electronic Form D or creating a new submission based on a previous Form D, some fields will be pre-populated.

#### 9.4.2.1 Help Functions

The following help functions will provide you with more information during your Form D filing process:




**Field Help:** Help text will be available for selected fields by placing your mouse over the field labels.

**Information** Icon**:** The current Form D item ~~section~~ help will appear when you click on this icon.

**FORM D INSTRUCTIONS** link**:** This link will display filing instructions in a new browser window.

#### 9.4.2.2 Navigating Form D Items ~~Sections~~

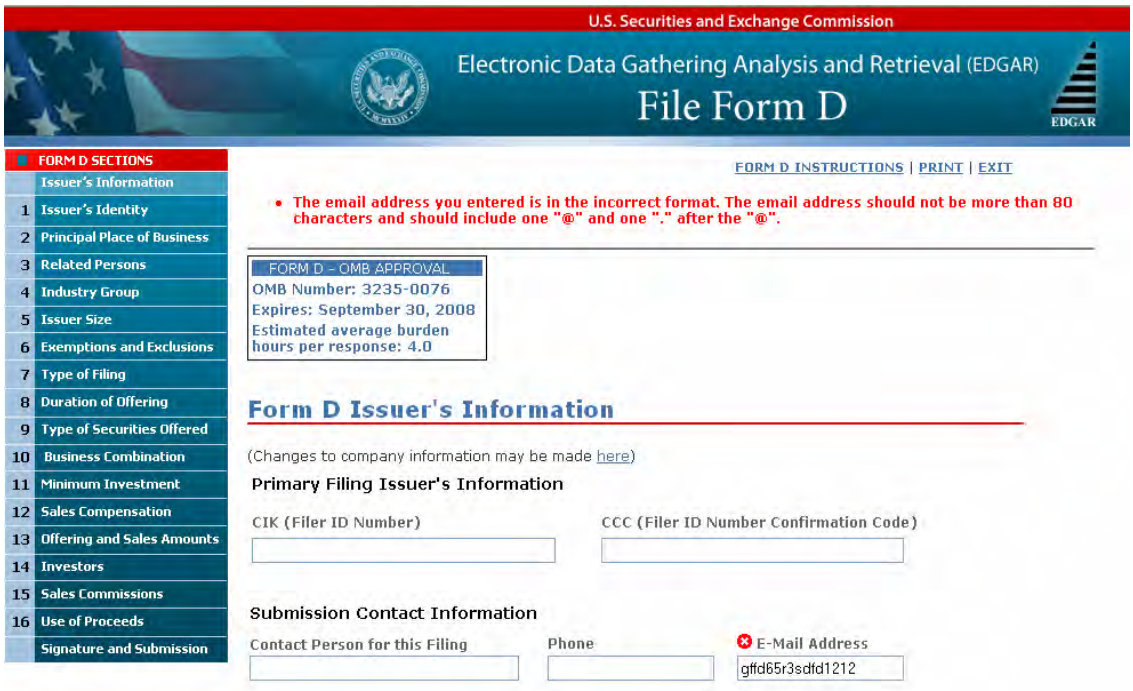
There are several ways to navigate within Form D. To navigate from item ~~section~~ to item ~~section~~, you may perform one of the following (*excluding the first item ~~section~~*, Issuer's Information, *and the last item ~~section~~*, Signature and Submission):

- Click [Previous] located at the bottom left of the screen, to return to the previous screen.
- Click [Next] located at the bottom right of the screen, to navigate to the next item ~~section~~.
- Select the appropriate Form D Item ~~Section~~ from the navigation menu located on the left side of the screen.

#### 9.4.2.3 Validating Form D Submission

There are several ways EDGAR will validate the information that you have entered for Form D. EDGAR will validate Form D at an individual screen level and the entire Form D on the last screen, "Signature and Submission", when you click the [Submit] button. EDGAR will check to ensure that each screen is completed appropriately before you can proceed to the next Form D screen or submit your Form D.

At the individual screen level, you will receive error messages if EDGAR detects invalid information for the field. The error messages for this validation will be shown in red in the active Form D screen and display a “red x” icon next to the associated field. You must correct the errors before you can proceed to the next Form D screen. The figure below, File Form D Validation at Screen Level, shows an example of an error validation:



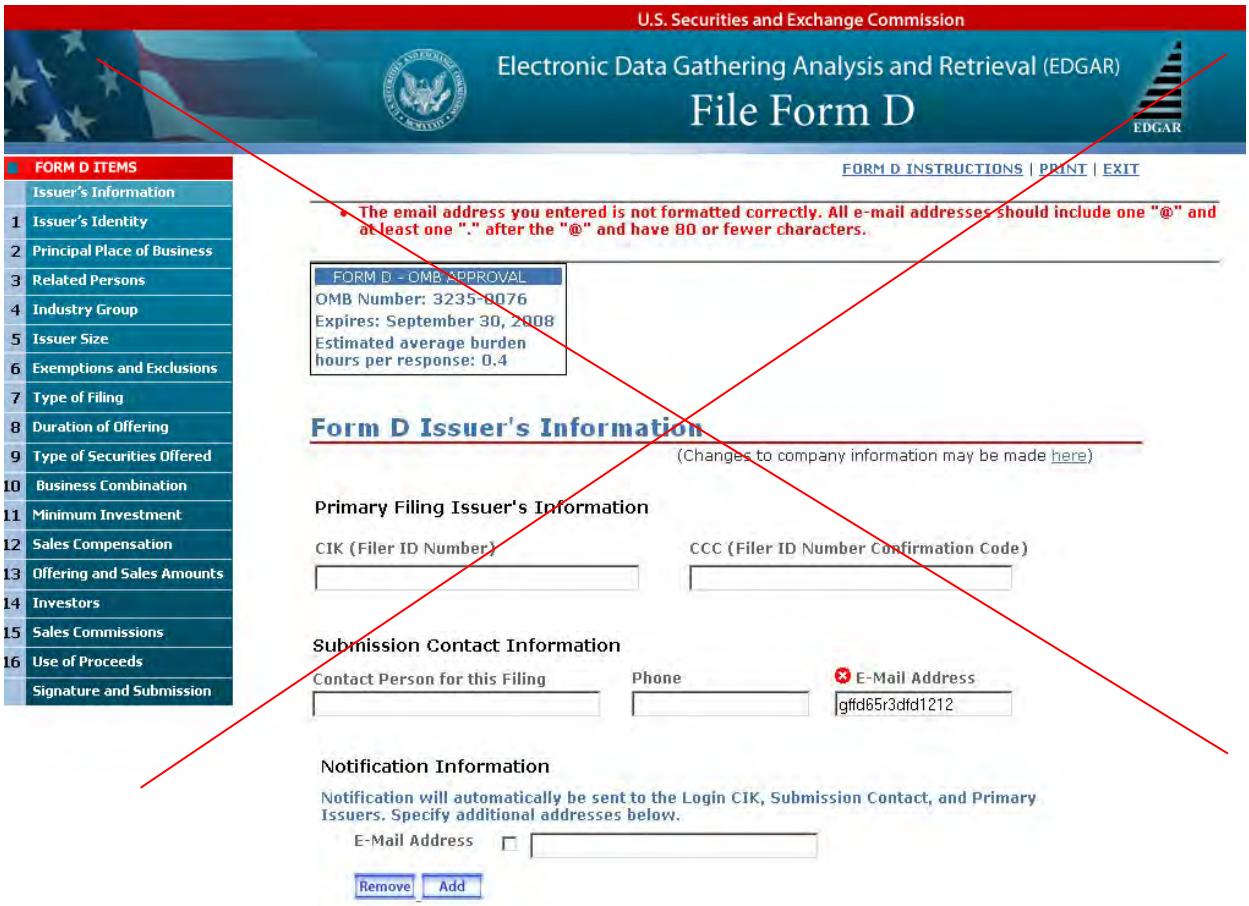
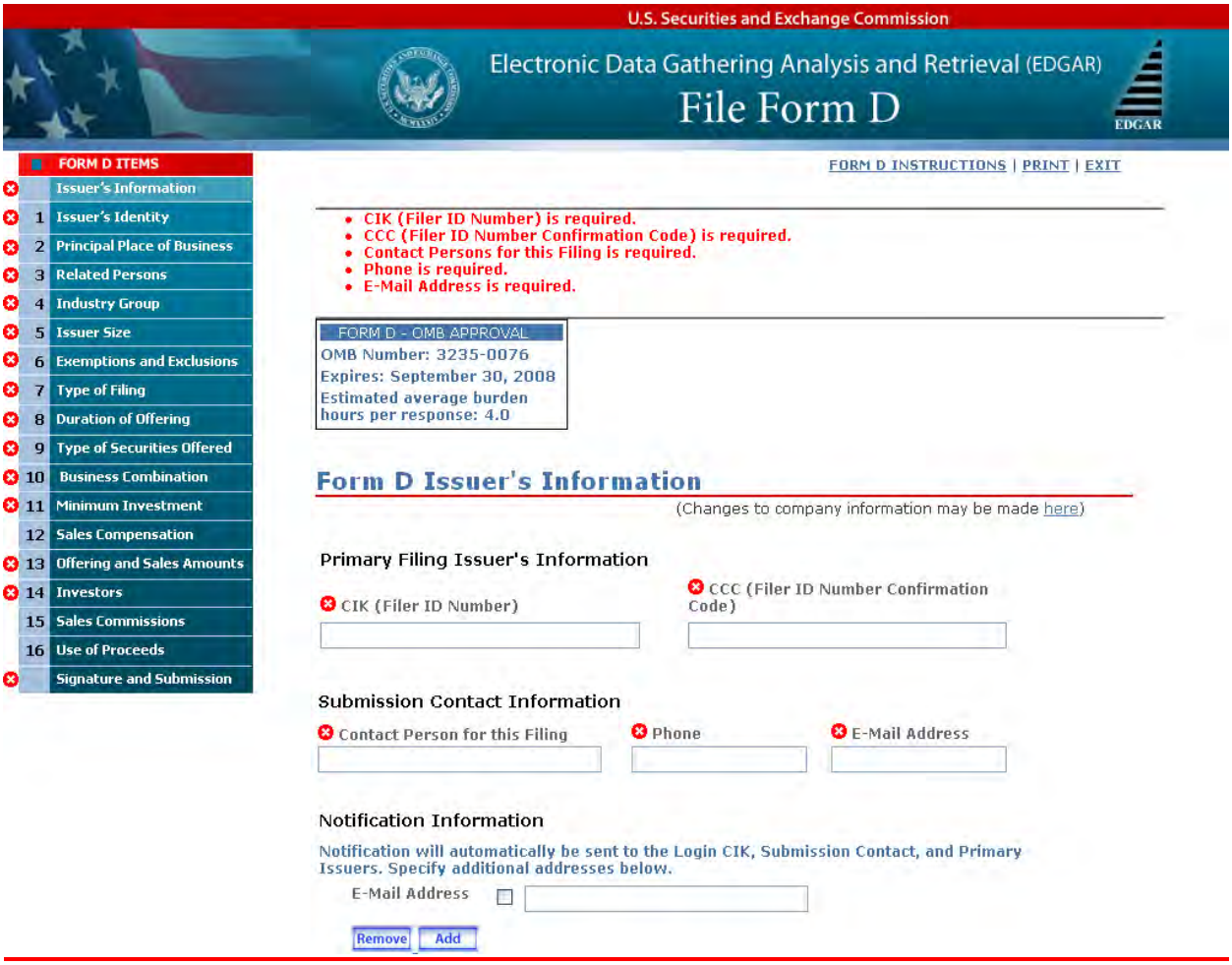



**Figure 9-26: File Form D Validation at Screen Level**

When you have completed the entire Form D and clicked the [Submit] button on the "Signature and Submission" screen, EDGAR will automatically validate your Form D information. If there are errors, EDGAR will take you to the Form D screen that contains the first occurrence of invalid information. The list of error messages for this validation will also be shown in red, and display a "red x" icon next to the screen names in the navigation menu to indicate which screens contain invalid information.

You must correct the errors for each Form D screen. For best results, it is recommended that you correct the errors in sequence, starting with the first screen that has invalid information. The figure below, File Form D Validation for Completed Submission, shows an example of the error validation.


U.S. Securities and Exchange Commission
Electronic Data Gathering Analysis and Retrieval (EDGAR)
File Form D
EDGAR
FORM D ITEMS
Issuer's Information
1 Issuer's Identity
2 Principal Place of Business
3 Related Persons
4 Industry Group
5 Issuer Size
6 Exemptions and Exclusions
7 Type of Filing
8 Duration of Offering
9 Type of Securities Offered
10 Business Combination
11 Minimum Investment
12 Sales Compensation
13 Offering and Sales Amounts
14 Investors
15 Sales Commissions
16 Use of Proceeds
Signature and Submission
FORM D INSTRUCTIONS | PRINT | EXIT
CIK (Filer ID Number) is required.
CCC (Filer ID Number Confirmation Code) is required.
Contact Persons for this Filing is required.
Phone is required.
E-Mail Address is required.
FORM D - OMB APPROVAL
OMB Number: 3235-0076
Expires: September 30, 2008
Estimated average burden hours per response: 4.0
Form D Issuer's Information
(Changes to company information may be made here)
Primary Filing Issuer's Information
CIK (Filer ID Number)
CCC (Filer ID Number Confirmation Code)
Submission Contact Information
Contact Person for this Filing
Phone
E-Mail Address
Notification Information
Notification will automatically be sent to the Login CIK, Submission Contact, and Primary Issuers. Specify additional addresses below.
E-Mail Address
Remove
Add

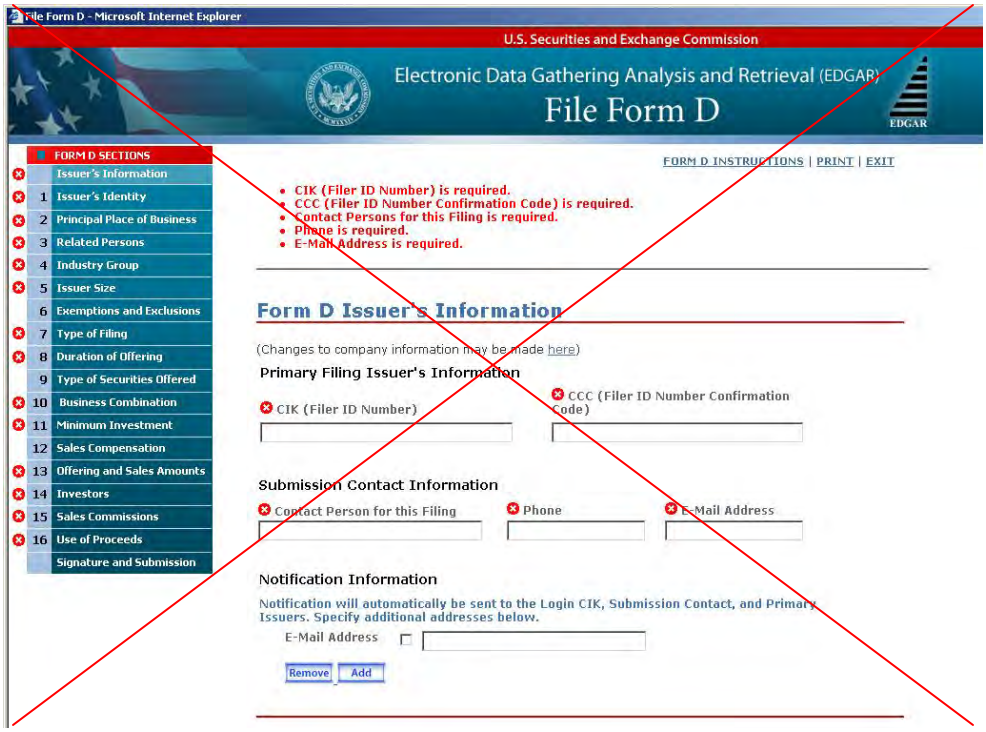



**Figure 9-27: File Form D Validation for Completed Submission**

### 9.4.2.4 Preparing to File Form D

When you are ready to prepare a Form D filing, click on the File Form D link, which is provided on the navigation menu of the OnlineForms/XML Website. The “File Form D” screen appears, as shown below:

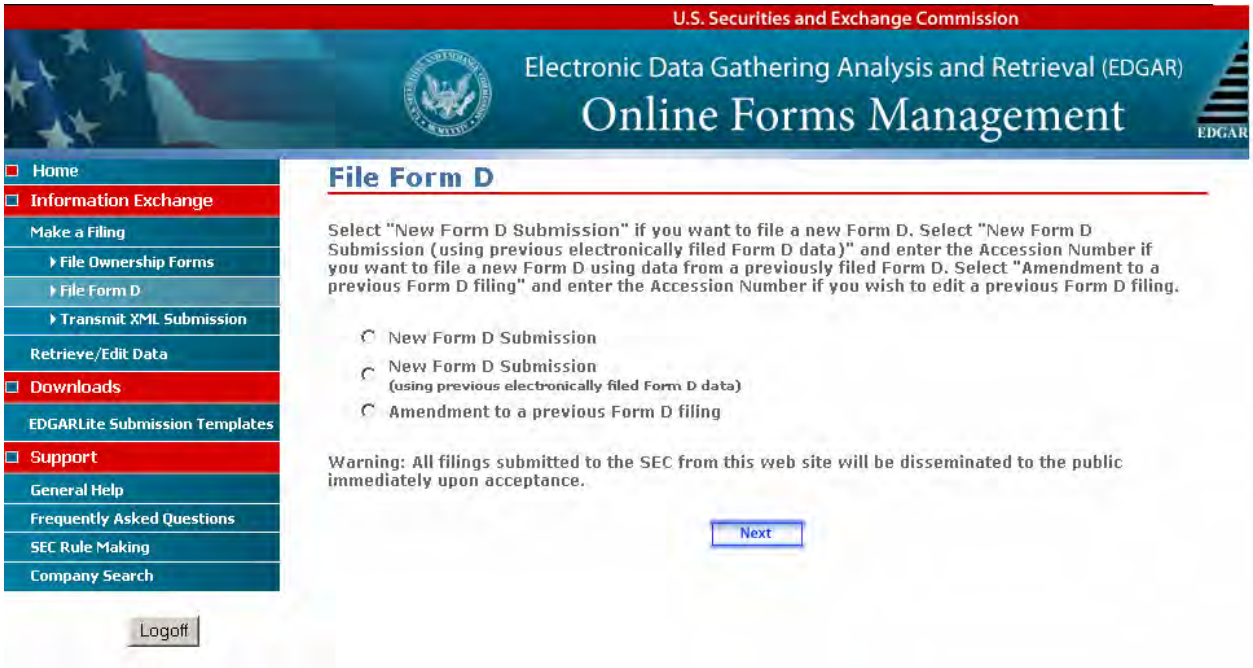



**Figure 9-28: File Form D**

The following are the data entry conventions for the screen:

- If you want to file a new Form D submission, select the option “New Form D Submission”.
- If you want to file a new Form D submission based on a previous electronically filed Form D submission, select the option “New Form D Submission (using previous electronically filed Form D data)”. The Accession Number field will appear and you will be required to supply the accession number for the previous electronically filed Form D submission.
- If you want to file an amendment to a previously filed Form D submission, select the option “Amendment to a previous Form D Filing”. The Accession Number field will appear and you will be required to supply the accession number for the previously filed Form D submission.

The “Form D Issuer’s Information” screen will appear in a new browser window after you select the Form D type.

### 9.4.3 Completing an Online Form D Submission

After you have made a selection to complete a new Form D submission, a new Form D submission using previous electronically filed Form D data or an amendment to a previous Form D, you will be presented with the “Form D Issuer’s Information” screen.

#### 9.4.3.1 Form D Issuer’s Information

The “Form D Issuer’s Information” screen appears, as shown below:

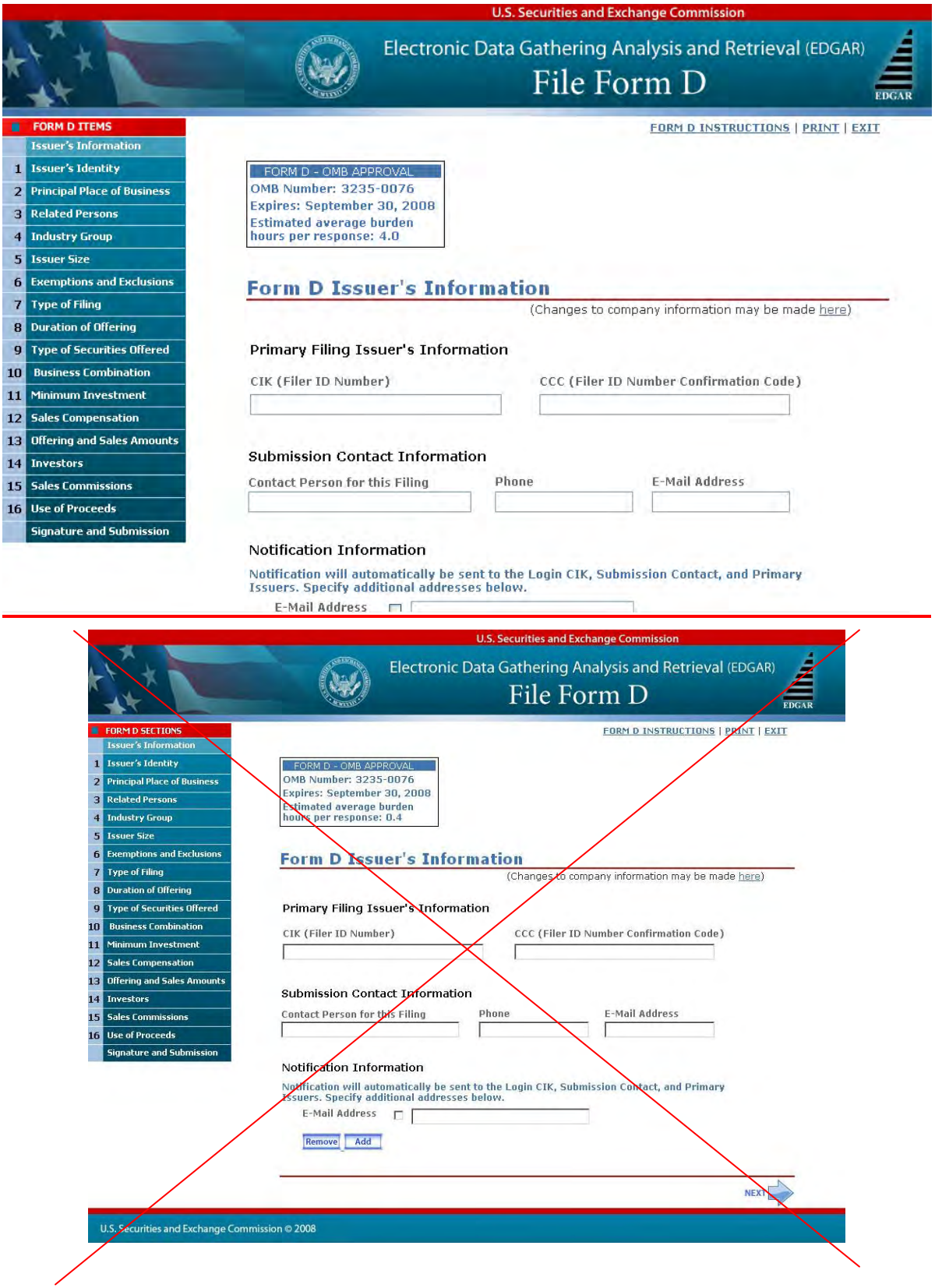



**Figure 9-29: Form D Issuer's Information**

The following are the data entry conventions for this screen:

- **Primary Filing Issuer's Information:** Enter the CIK (Filer ID Number) and CCC (Filer ID Number Confirmation Code). If there is more than one issuer, enter the CIK for the primary issuer.
- **Submission Contact Information:** Enter the contact information for the issuer.

  **Note:** If there is a problem with the filing, EDGAR will contact the person you have provided here.
- **Notification Information:** Enter the e-mail address of anyone else that you want to be notified of the status of your filing (e.g., submission was accepted or suspended). A maximum of three additional e-mail addresses are allowed. After you submit the filing, EDGAR will automatically send notification messages to the e-mail addresses associated with the Login CIK, Submission Contact and Primary Issuer.

- Adding or Removing Additional E-mail Addresses
  - You may add additional e-mail addresses by clicking the [Add] button. You may add up to three additional e-mail addresses.
  - An e-mail address must be in the standard e-mail format and include one "@" and at least one "." after the "@".
  - You may remove one or more additional e-mail addresses by checking the box to the left of the e-mail address and then clicking the [Remove] button.

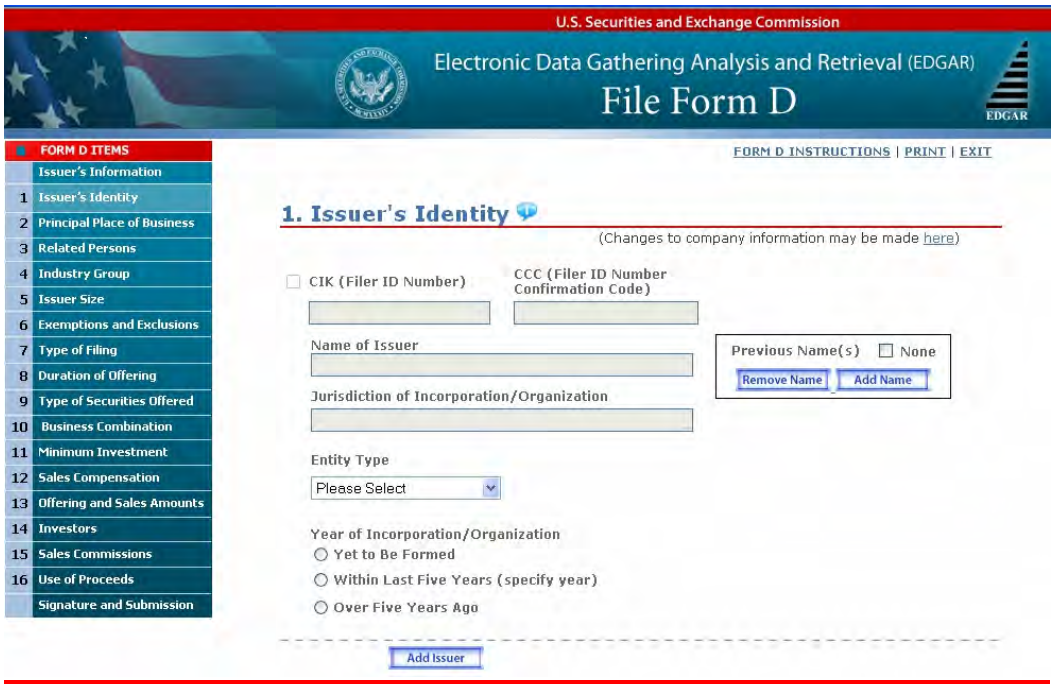
**Making Changes to Issuer/Company Information**

If you wish to make changes to the issuer/company information maintained in EDGAR (e.g., address, contact information, email address), click on the hyperlinked word "here" within "Changes to company information may be made here". You will be directed to the OnlineForm Website's "Retrieve/Edit Data" function where you may modify EDGAR company information.

Any changes made to the issuer/company information on your Form D filing will ONLY be saved as part of the filing data.

### 9.4.3.2 Issuer's Identity

The "Issuer's Identity" screen is shown below:



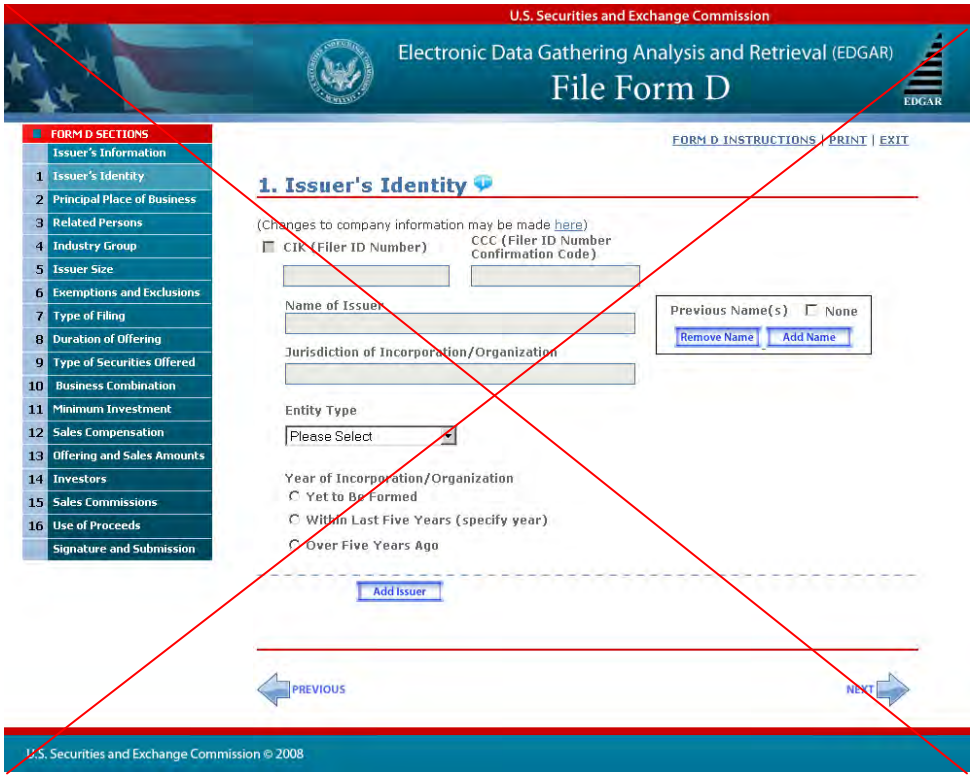



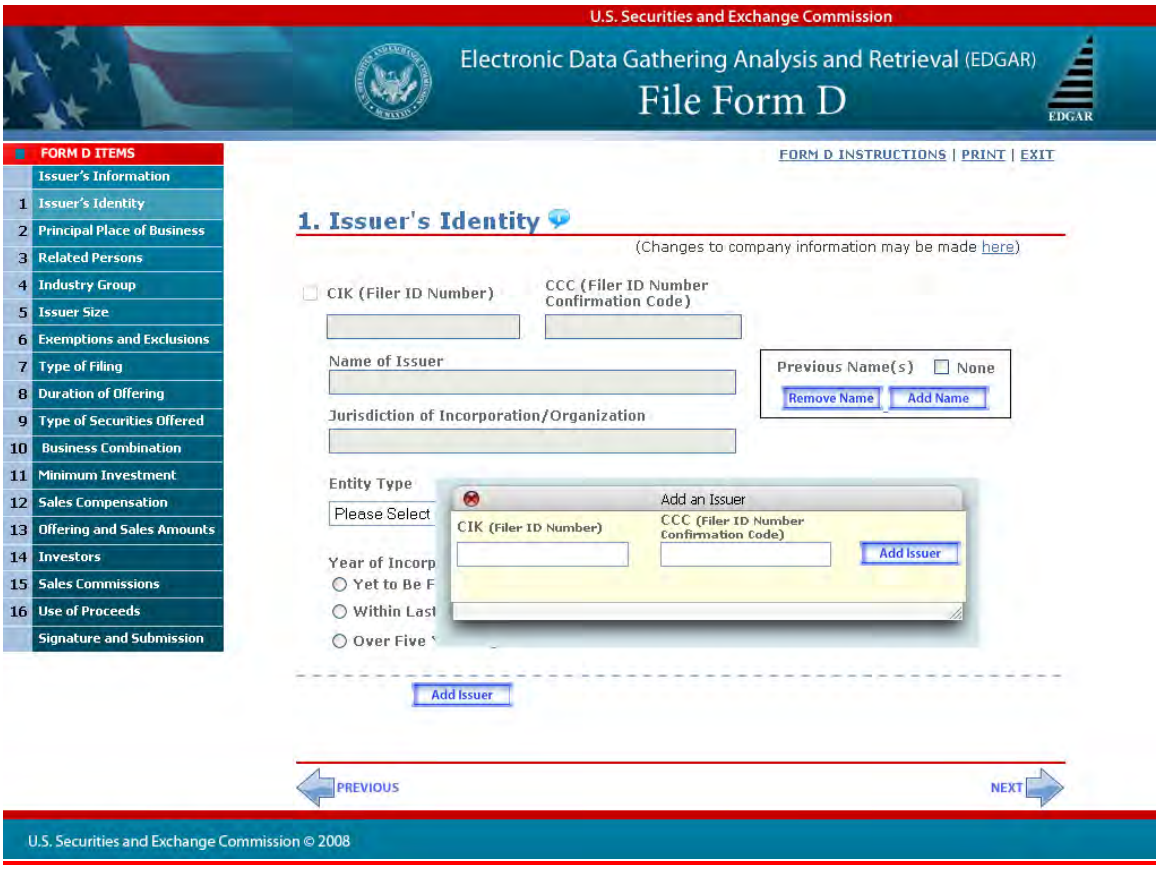

**Figure 9-30: Issuer's Identity**

The following are the data entry conventions for the screen:

- CIK (Filer ID Number), CCC (Filer ID Number Confirmation Code), Name of Issuer, Jurisdiction of Incorporation/Organization, and Previous Names will be pre-populated, based on the CIK entered on "Form D Issuer's Information" screen, and will be disabled.
- Year of Incorporation/Organization: Enter a year if you select "Within Last Five Years (specify year)" (enter a four digit year).

### Adding or Removing Additional Issuers

To add additional issuers, select the [Add Issuer] button, as shown below:



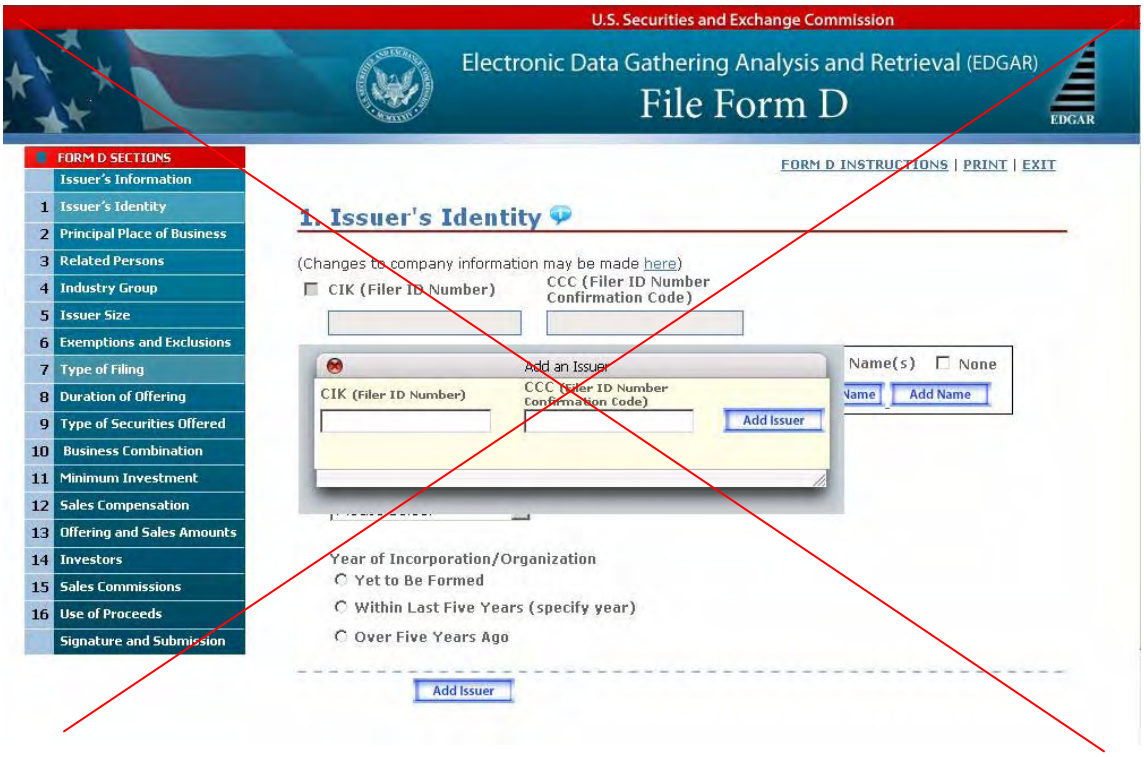



**Figure 9-31: Add Issuer**

**Note:** You will receive an error message if you enter an invalid CIK/CCC combination.

- You must select Year of Incorporation/Organization as required for the primary issuer. Previous Name(s) for additional issuers will be pre-populated and disabled.

  **Note:** You may add up to 99 additional issuers. You will need to indicate if the number of additional issuers exceeds 99.

The following is an action you may perform:

- You may remove one or more additional issuers by checking the box to the left of the issuer's CIK, and then clicking the [Remove Issuer] button. You cannot remove the primary issuer.

**Adding or Removing Additional Previous Names**

- You may add up to three "previous names" used by your company that were not previously recorded in EDGAR, by clicking the [Add Name] button. Any previous names recorded in EDGAR will be display and disabled. Those names cannot be edited or removed. However, you will be able to edit the most recent three "previous names" added via the online Form D submission process.

- You can also remove any additionally previous names added via the online Form D submission process by checking the box to the left of the name, and then clicking the [Remove Name] button.

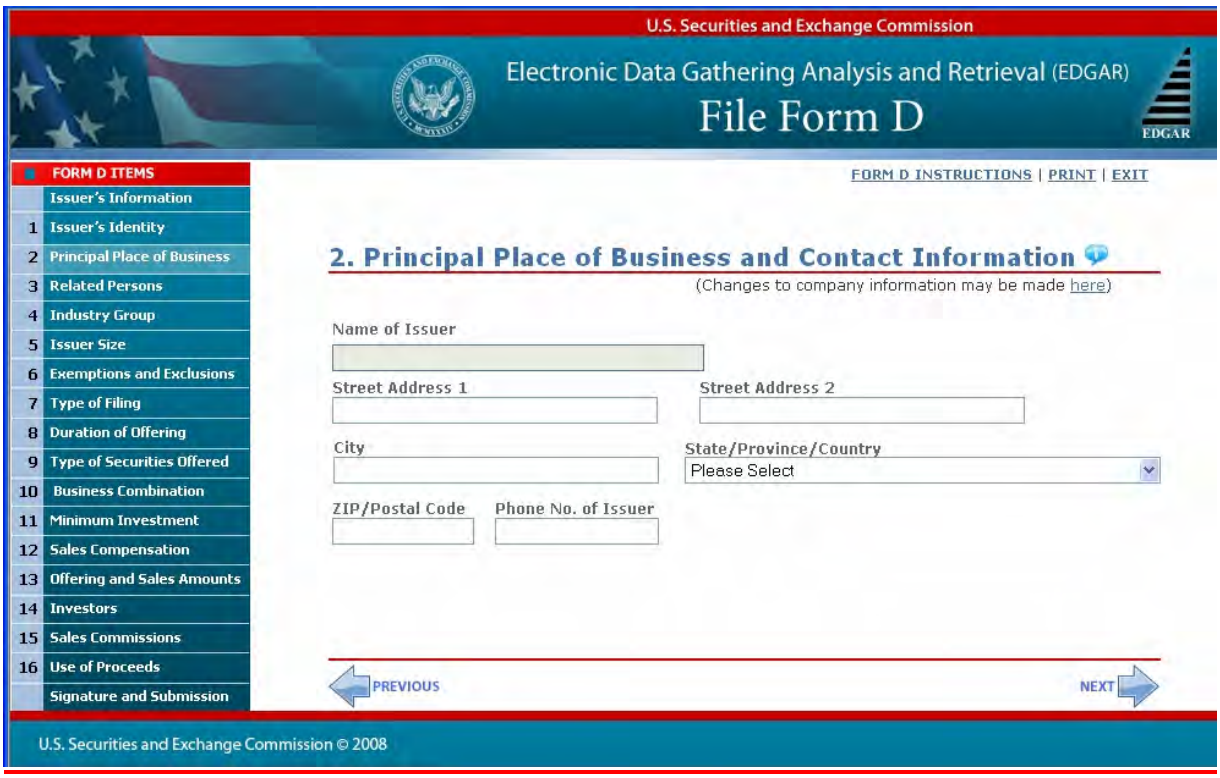
**Making Changes to Issuer/Company Information**

If you wish to make changes to the issuer/company information maintained in EDGAR (e.g., address, contact information, email address), click on the hyperlinked word "here" within "Changes to company information may be made here". You will be directed to the OnlineForm Website's "Retrieve/Edit Data" function where you may modify EDGAR company information.

Any changes made to the issuer/company information on your Form D filing will ONLY be saved as part of the filing data.

### 9.4.3.3 Principal Place of Business and Contact Information

The "Principal Place of Business and Contact Information" screen is shown below:



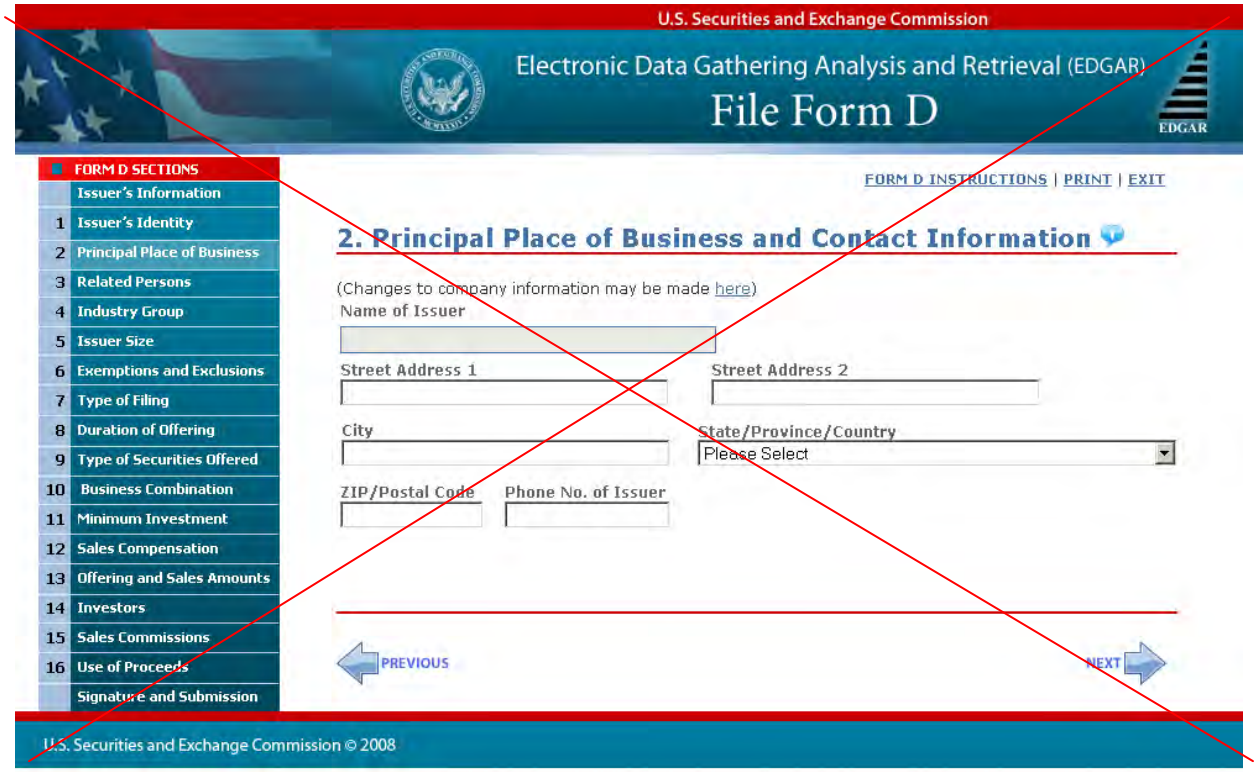



**Figure 9-32: Principal Place of Business and Contact Information**

The following are the data entry conventions for this screen:

- The information in this item ~~section~~ will be pre-populated based on the Business Address on file in EDGAR for each CIK entered in the "Issuer's Identity" screen.
- If your address on file in EDGAR contains a P.O. Box, it will not be valid for a Form D filing. You will have to enter a new valid address that will be associated with the current Form D filing only. To change the address on file in EDGAR, you must use "Changes to company information may be made here" option or the OnlineForms Website's "Retrieve/Edit Data" option.

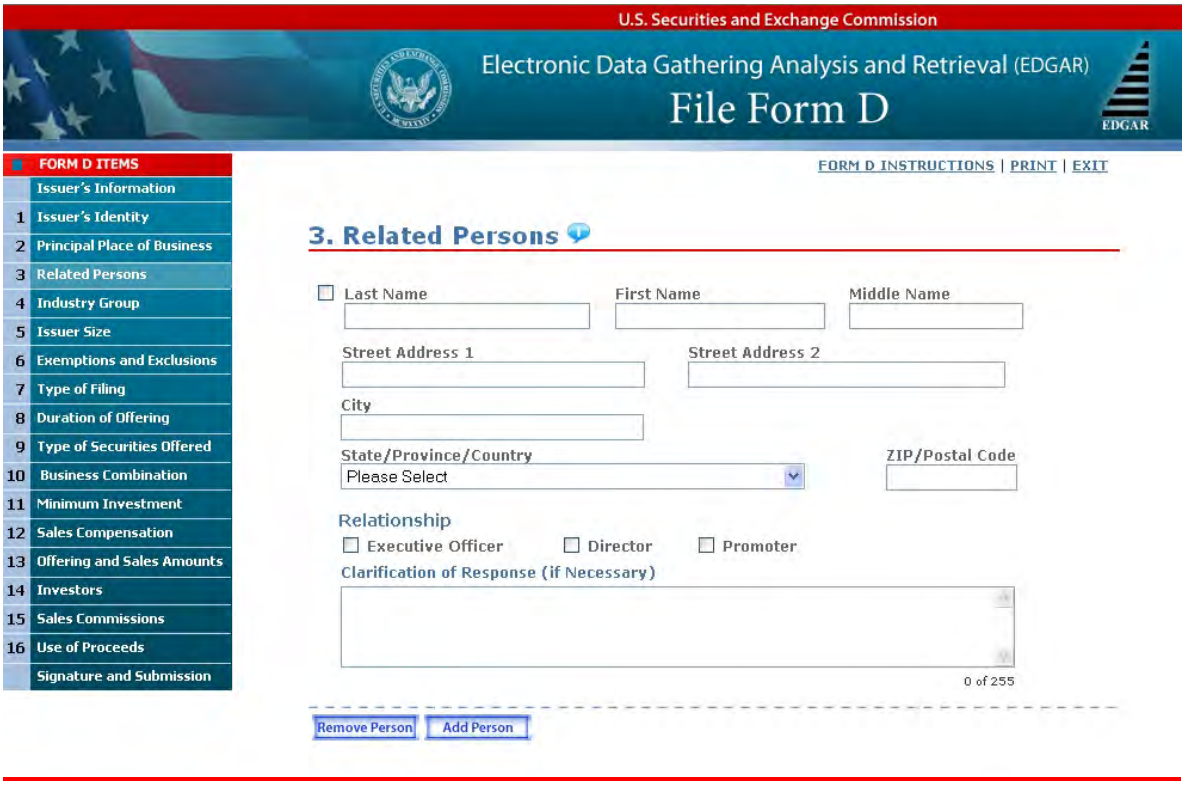
- Making Changes to Issuer/Company Information

If you wish to make changes to the issuer/company information maintained in EDGAR (e.g., address, contact information, email address), click on the hyperlinked word "here" within "Changes to company information may be made here". You will be directed to the OnlineForm Website's "Retrieve/Edit Data" function where you may modify EDGAR company information.

Any changes made to the issuer/company information on your Form D filing will ONLY be saved as part of the filing data.

### 9.4.3.4 Related Persons

The "Related Persons" screen is shown below:


U.S. Securities and Exchange Commission
Electronic Data Gathering Analysis and Retrieval (EDGAR)
File Form D
EDGAR
FORM D ITEMS
Issuer's Information
1 Issuer's Identity
2 Principal Place of Business
3 Related Persons
4 Industry Group
5 Issuer Size
6 Exemptions and Exclusions
7 Type of Filing
8 Duration of Offering
9 Type of Securities Offered
10 Business Combination
11 Minimum Investment
12 Sales Compensation
13 Offering and Sales Amounts
14 Investors
15 Sales Commissions
16 Use of Proceeds
Signature and Submission
FORM D INSTRUCTIONS | PRINT | EXIT
3. Related Persons
Last Name
First Name
Middle Name
Street Address 1
Street Address 2
City
State/Province/Country
Please Select
ZIP/Postal Code
Relationship
Executive Officer
Director
Promoter
Clarification of Response (if Necessary)
0 of 255
Remove Person
Add Person

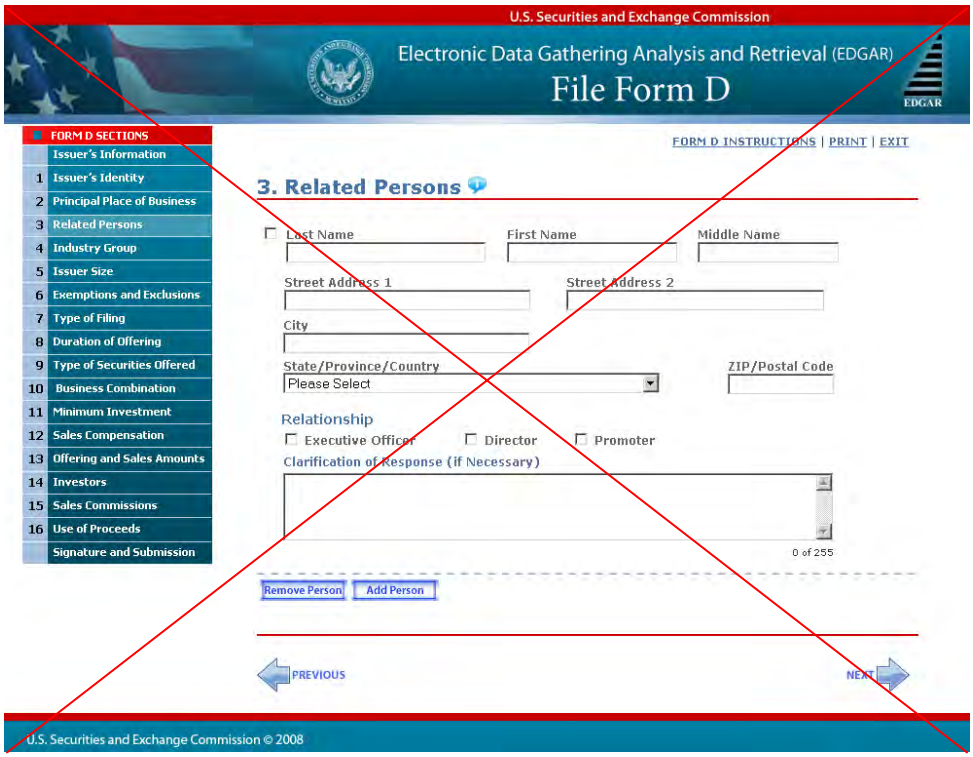

U.S. Securities and Exchange Commission
Electronic Data Gathering Analysis and Retrieval (EDGAR)
File Form D
EDGAR
FORM D SECTIONS
Issuer's Information
1 Issuer's Identity
2 Principal Place of Business
3 Related Persons
4 Industry Group
5 Issuer Size
6 Exemptions and Exclusions
7 Type of Filing
8 Duration of Offering
9 Type of Securities Offered
10 Business Combination
11 Minimum Investment
12 Sales Compensation
13 Offering and Sales Amounts
14 Investors
15 Sales Commissions
16 Use of Proceeds
Signature and Submission
FORM D INSTRUCTIONS | PRINT | EXIT
3. Related Persons
Last Name
First Name
Middle Name
Street Address 1
Street Address 2
City
State/Province/Country
Please Select
ZIP/Postal Code
Relationship
Executive Officer
Director
Promoter
Clarification of Response (if Necessary)
0 of 255
Remove Person
Add Person
PREVIOUS
NEXT
U.S. Securities and Exchange Commission © 2008

**Figure 9-33: Related Persons**

The following are the data entry conventions for this screen:

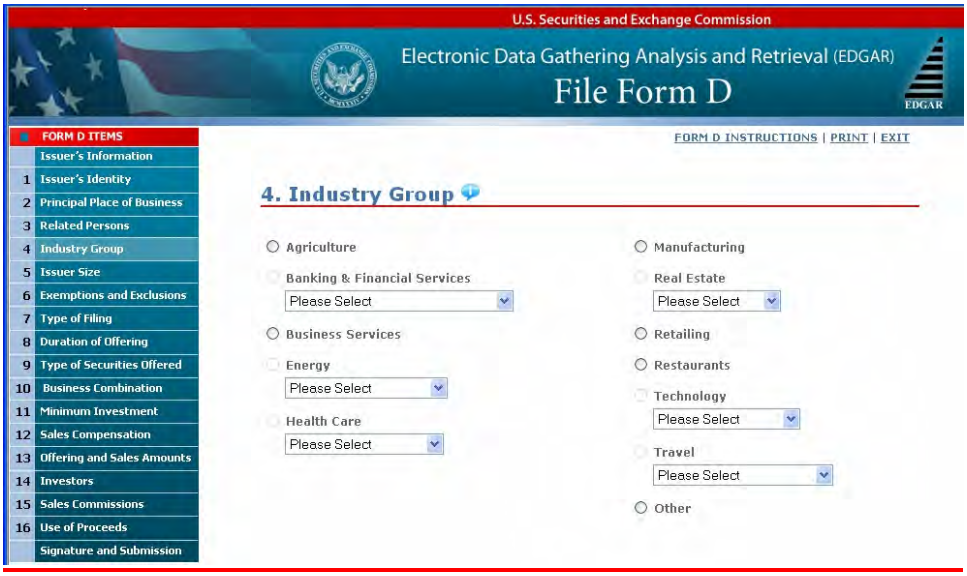
- Complete the required field(s): Last Name, First Name, Street Address 1, City, State/Province/Country, Zip/Postal Code and Relationship. Middle Name, Street Address 2, and "Clarification of Response" fields are optional.

**Adding or Removing Additional Related Persons**

- You may add additional related persons by clicking the [Add Person] button. You may add up to 99 additional related persons.
- You may remove additional related persons by checking the box to the left of the related persons, and then clicking the [Remove Person] button.

### 9.4.3.5 Industry Group

The "Industry Group" screen is shown below:



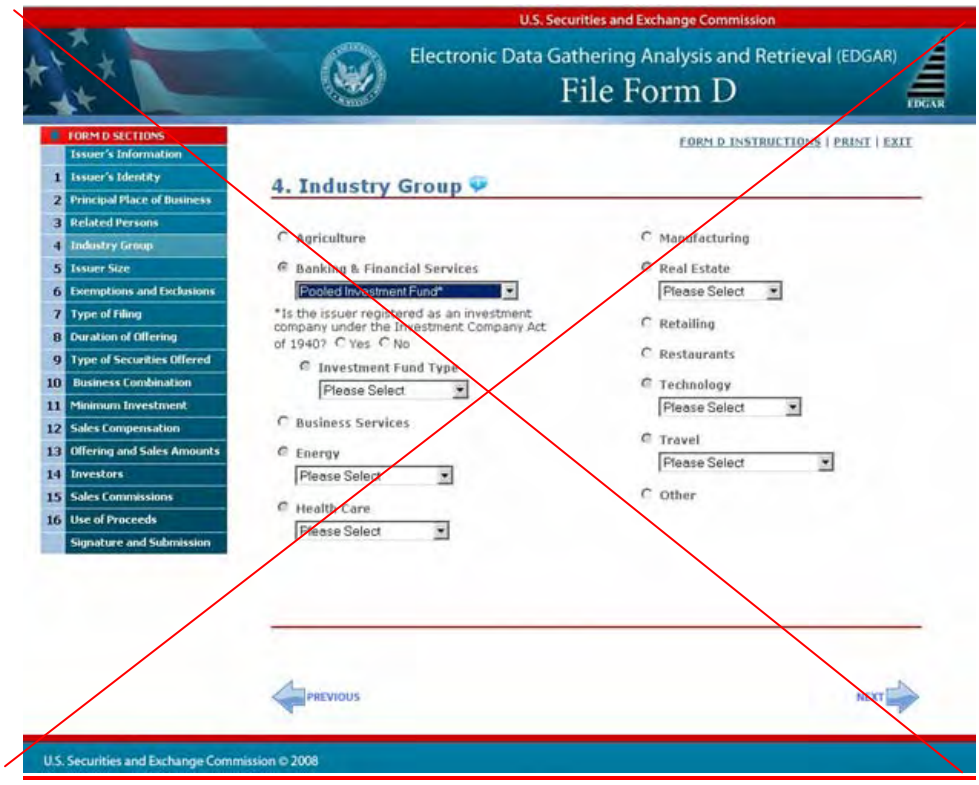


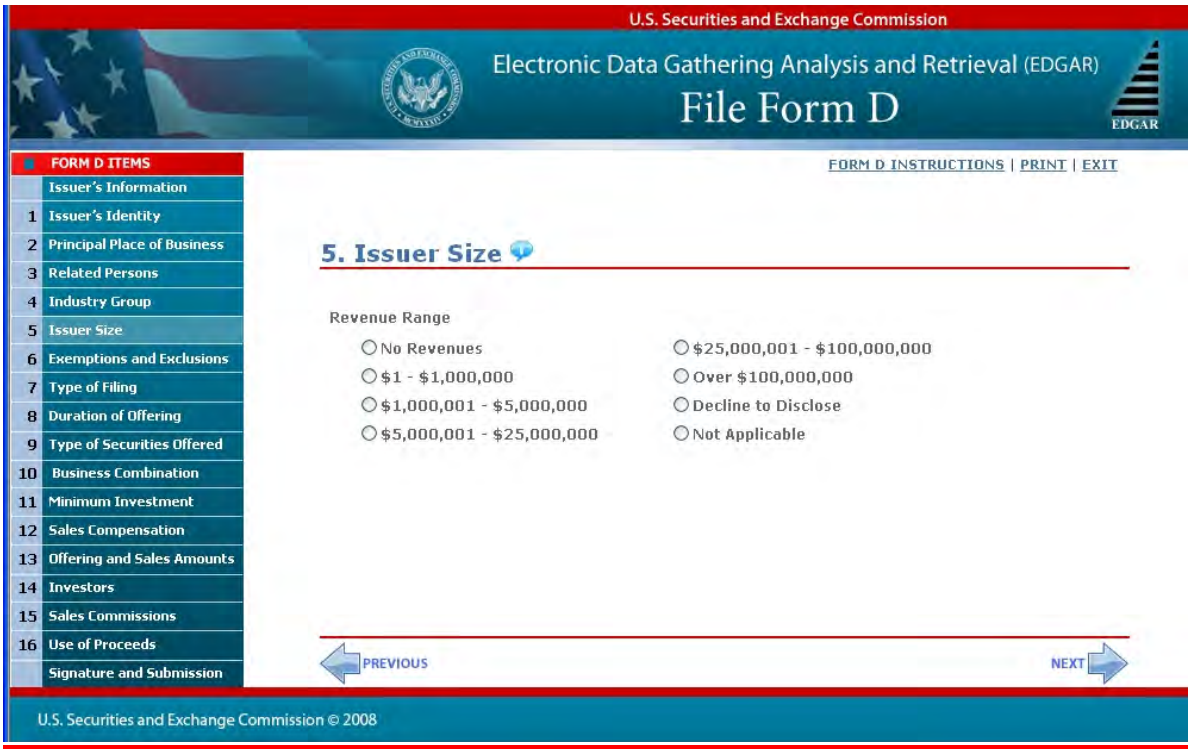

**Figure 9-34: Industry Group**

The following are the data entry conventions:

- Select the applicable Industry Group option. Some selections require additional choices.
- If you selected "Pooled Investment Fund" from the "Banking and Financial Services" industry option, you will be required to further select an "Investment Fund Type", and will need to answer the question that appears.
- Address whether or not the issuer is registered as an investment company under the Investment Company Act of 1940.

### 9.4.3.6 Issuer Size

The "Issuer Size – Revenue Range" screen is shown below:



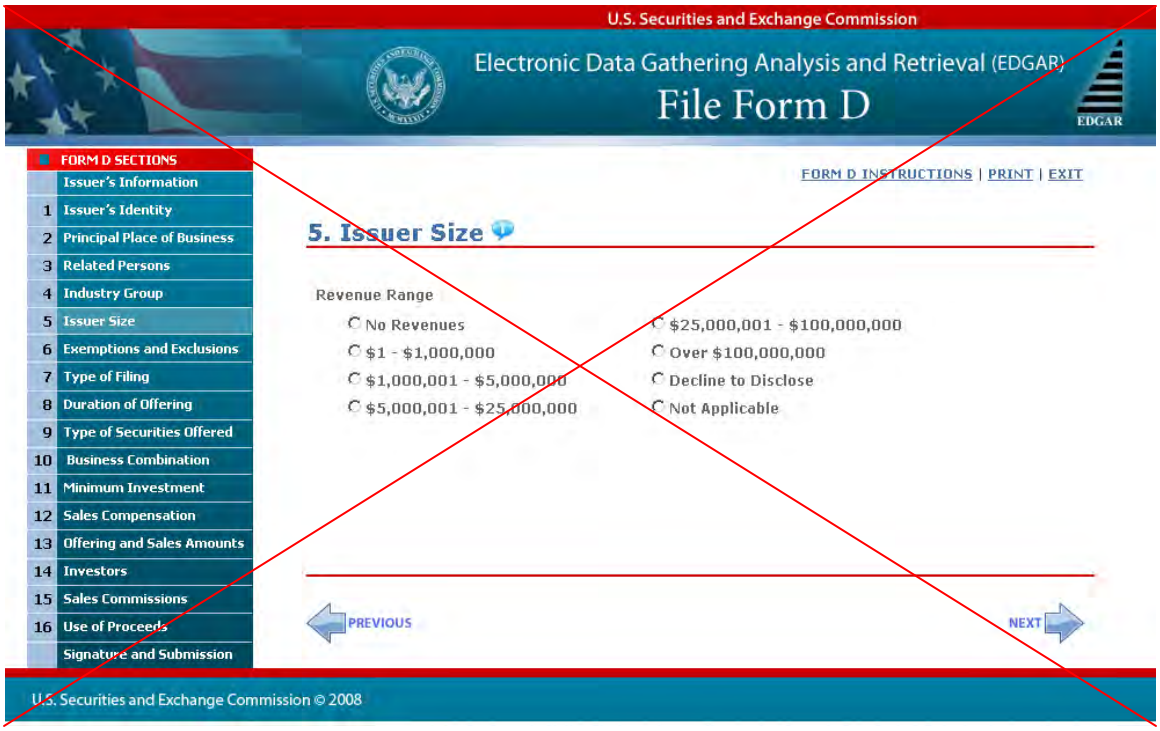
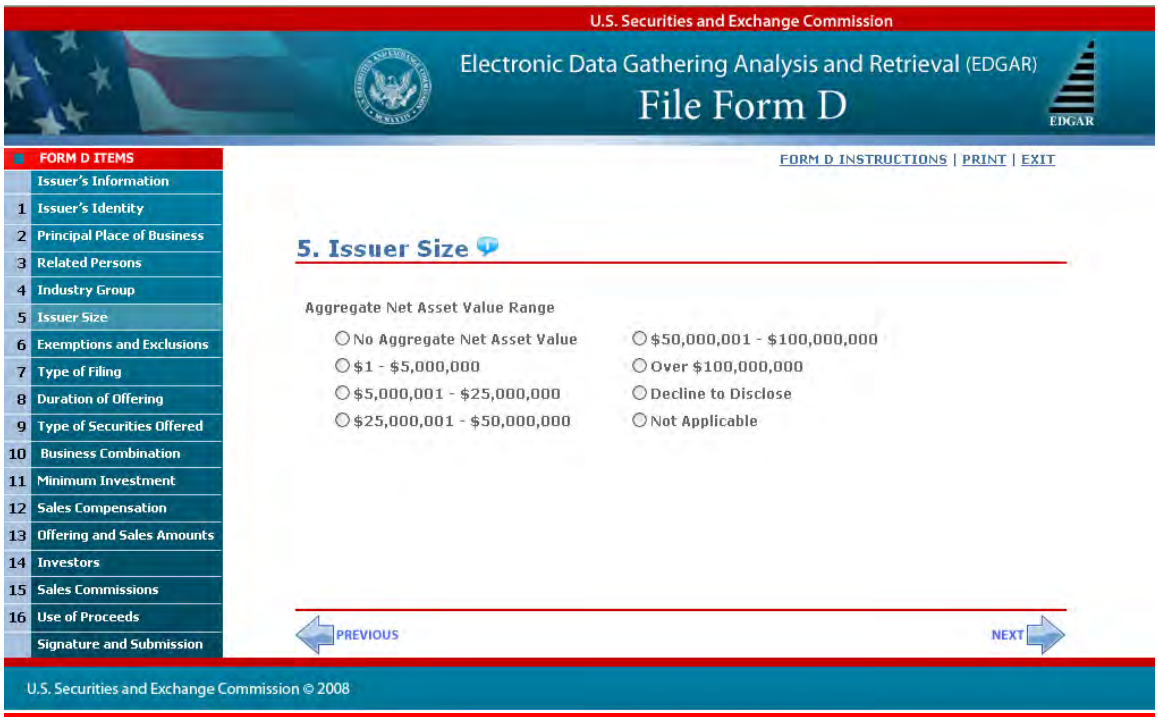




**Figure 9-35: Issuer Size - Revenue Range**

The following are the data entry conventions for this screen:

- The issuer size option on this screen will depend on what you selected in the previous Form D item ~~section~~, Industry Group.

- The Revenue Range will be the default list that appears.
- The Aggregate Net Asset value range will appear if you selected "Hedge Fund" or "Other Investment Fund" for the "Industry Group" item ~~section~~. The "Issuer Size - Aggregate Net Asset Value Range" screen is shown below:



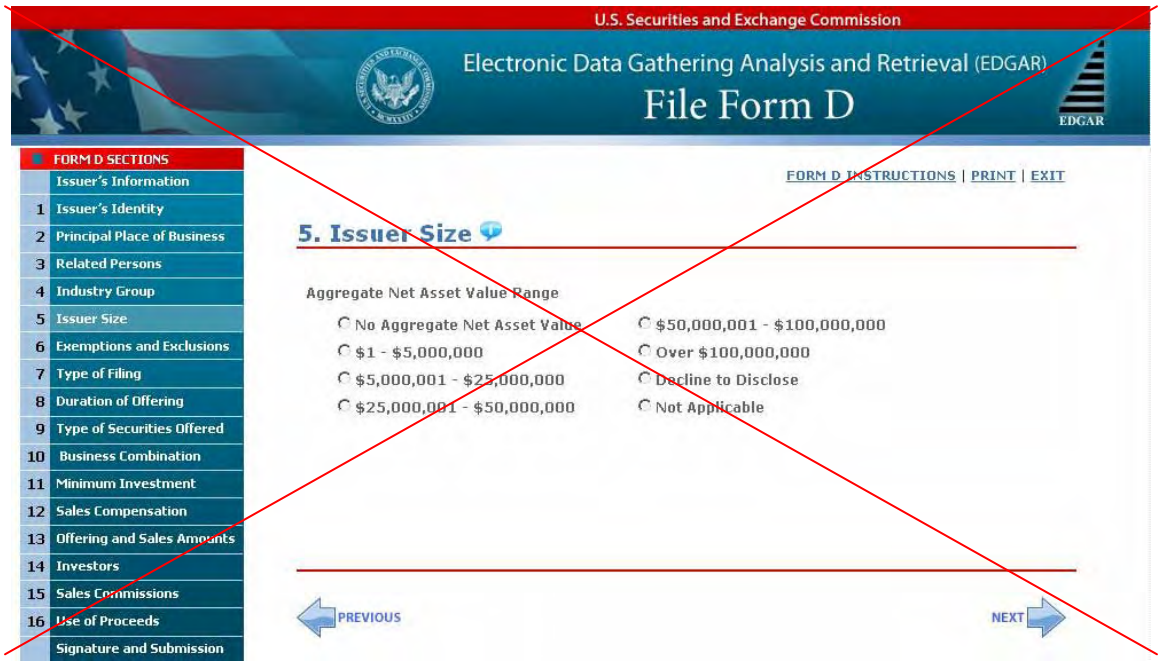
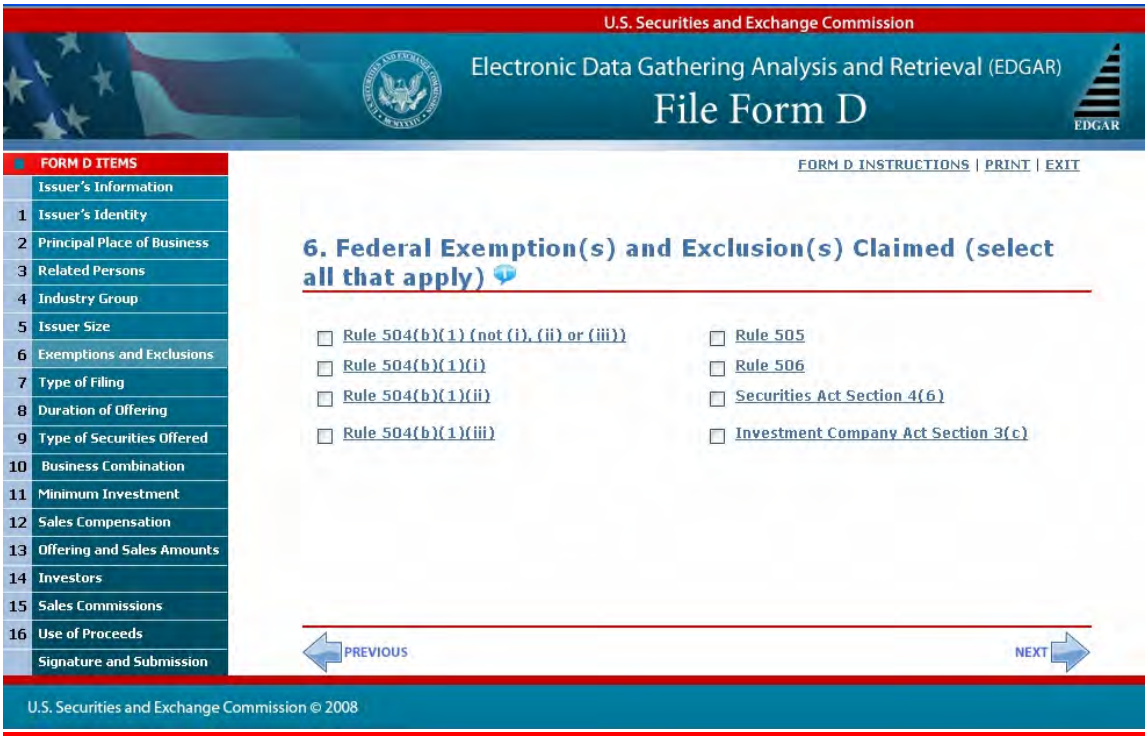




**Figure 9-36: Issuer Size - Aggregate Net Asset Value Range**

### 9.4.3.7 Federal Exemption(s) and Exclusion(s) Claimed

The "Federal Exemption(s) and Exclusion(s) Claimed" screen is shown below:



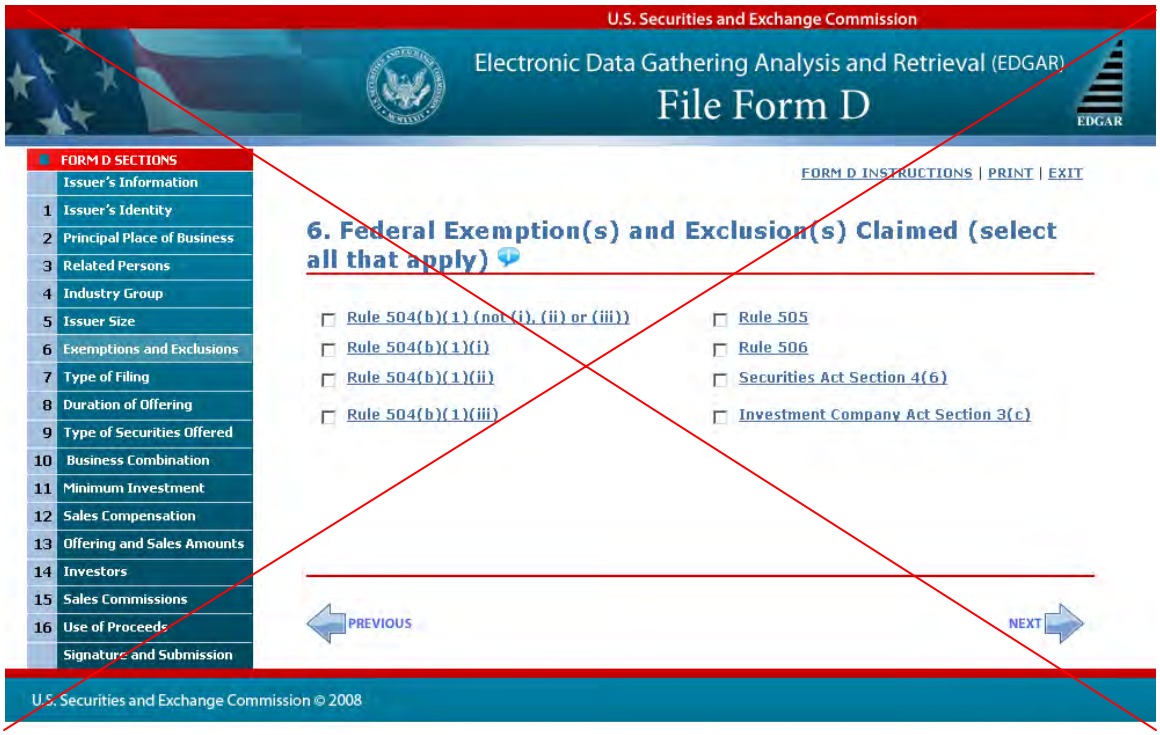



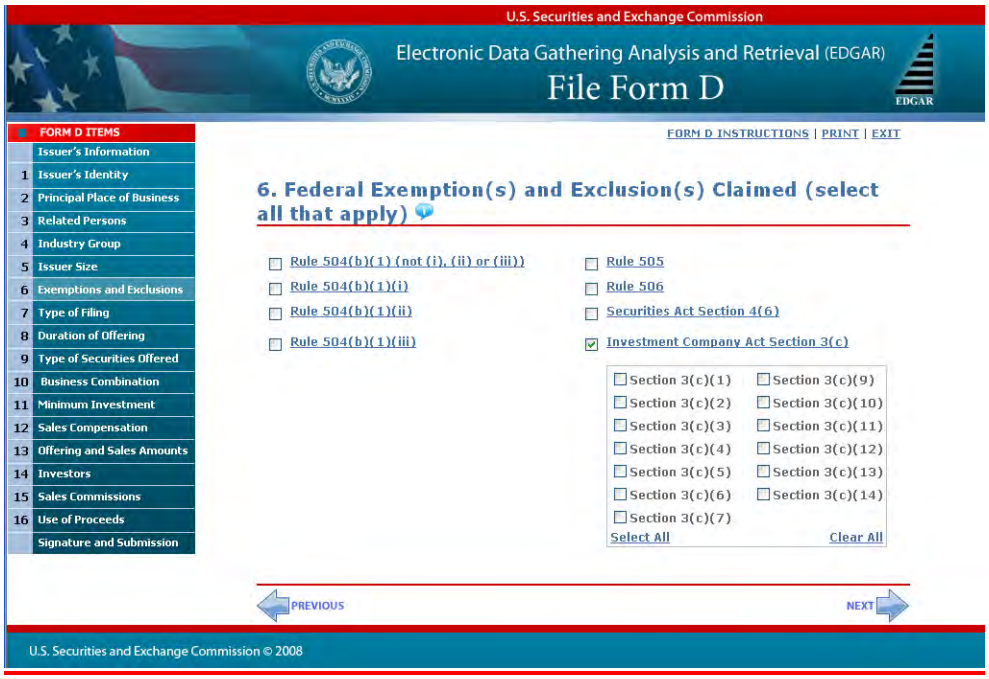

**Figure 9-37: Federal Exemption(s) and Exclusion(s)**

The following are the data entry conventions for this screen:

- Select as many exemptions and exclusions claimed that apply.

  **Note:** Each rule option is hyperlinked to provide more information about the rule.

- If you select "Investment Company Act Section 3(c)", you will need to further select one or more of the Section 3(c) paragraphs from the list. The list of Section 3(c) paragraphs is shown below:



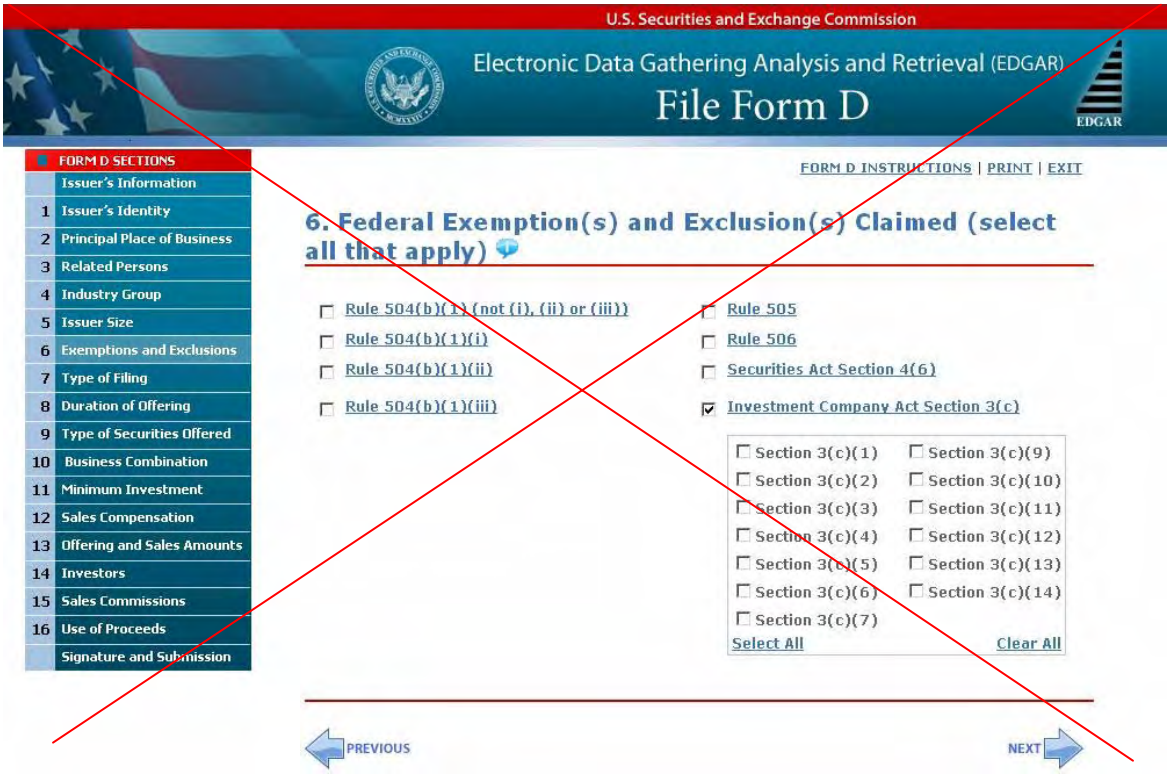
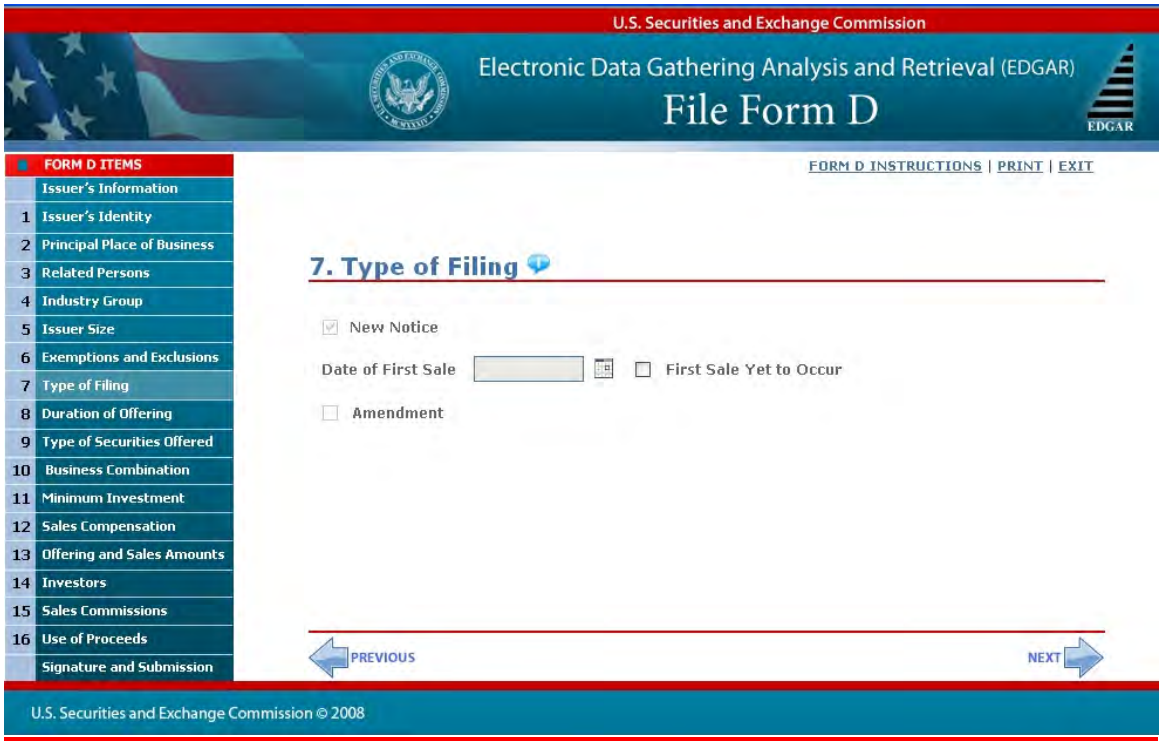



**Figure 9-38: Investment Company Act Section 3(c) List**

### 9.4.3.8 Type of Filing

The "Type of Filing" screen is shown below:



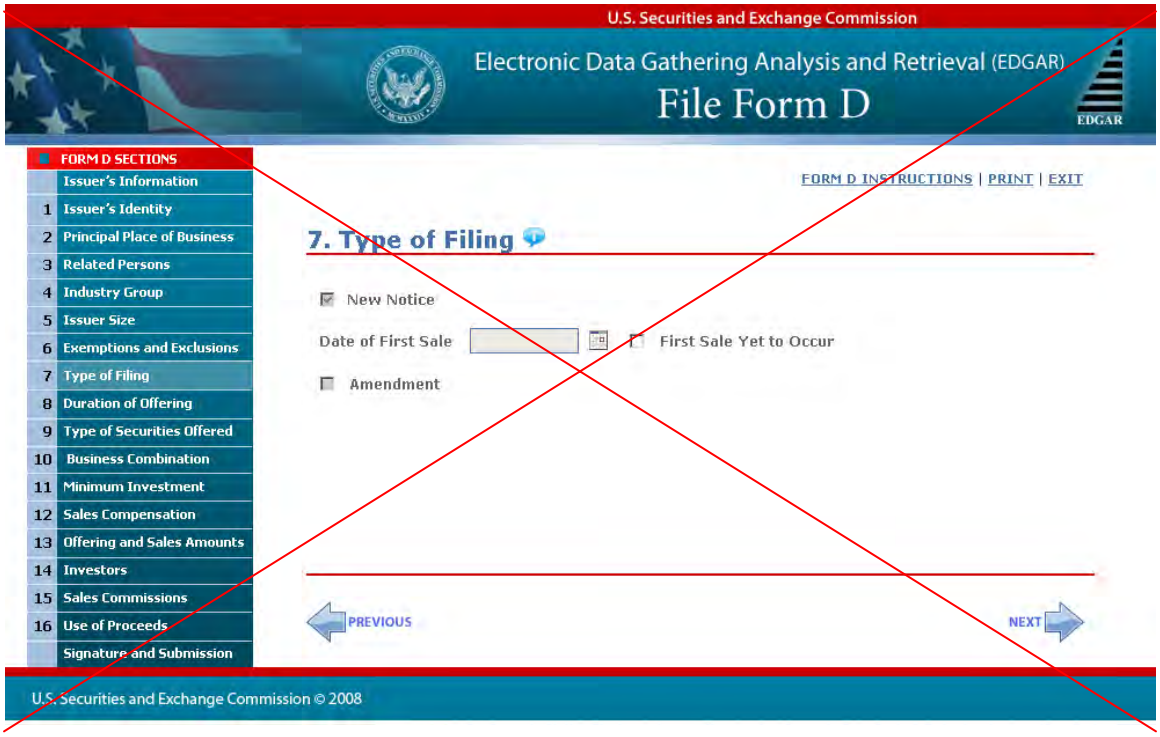



**Figure 9-39: Type of Filing**

The following are the data entry conventions for this screen:

- Entry for this screen will depend on the type of Form D that was selected in preparation for the Form D submission process. Refer to Section 9.4.2.4, Preparing to File Form D, for more information.
- If you are amending a previous electronic Form D, the "Amendment" option will be pre-populated, and disabled.
- If you are creating a new Submission based on a previous Form D, the "New Notice" field in this item ~~section~~ will be pre-populated, and disable the other fields.

**Note:** You may either select the "Date of First Sale" or "First Sale Yet to Occur".

### 9.4.3.9 Duration of Offering

The "Duration of Offering" screen is shown below:

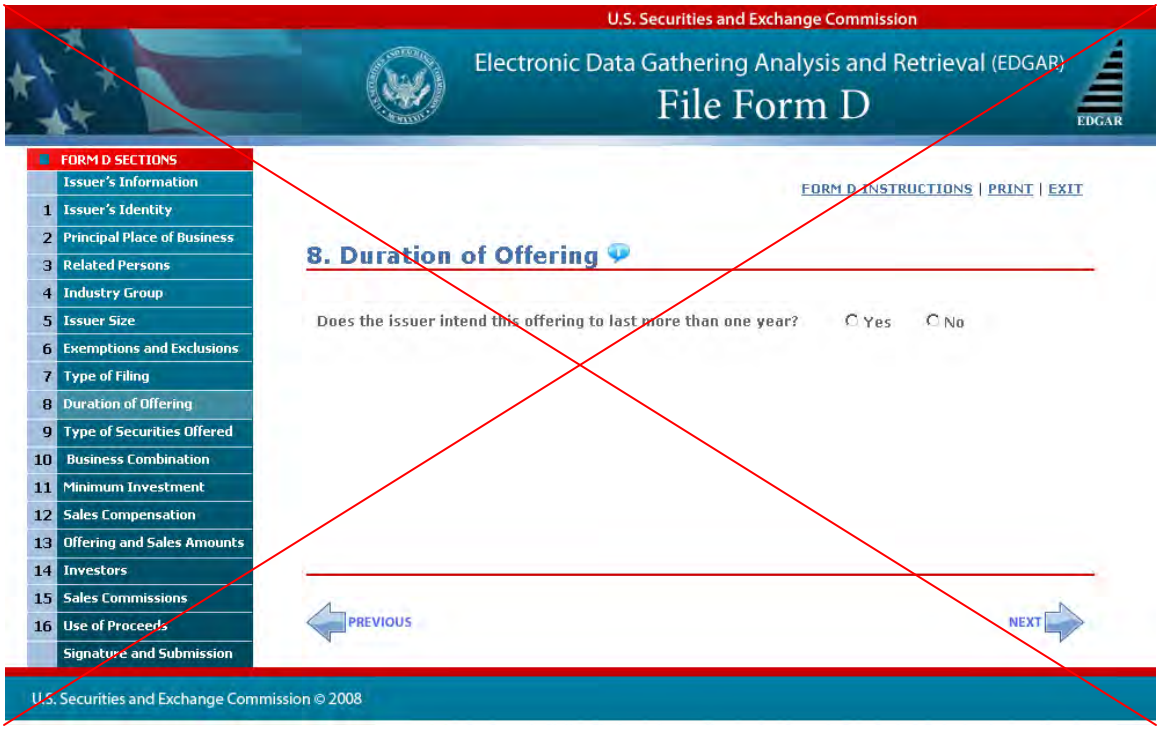
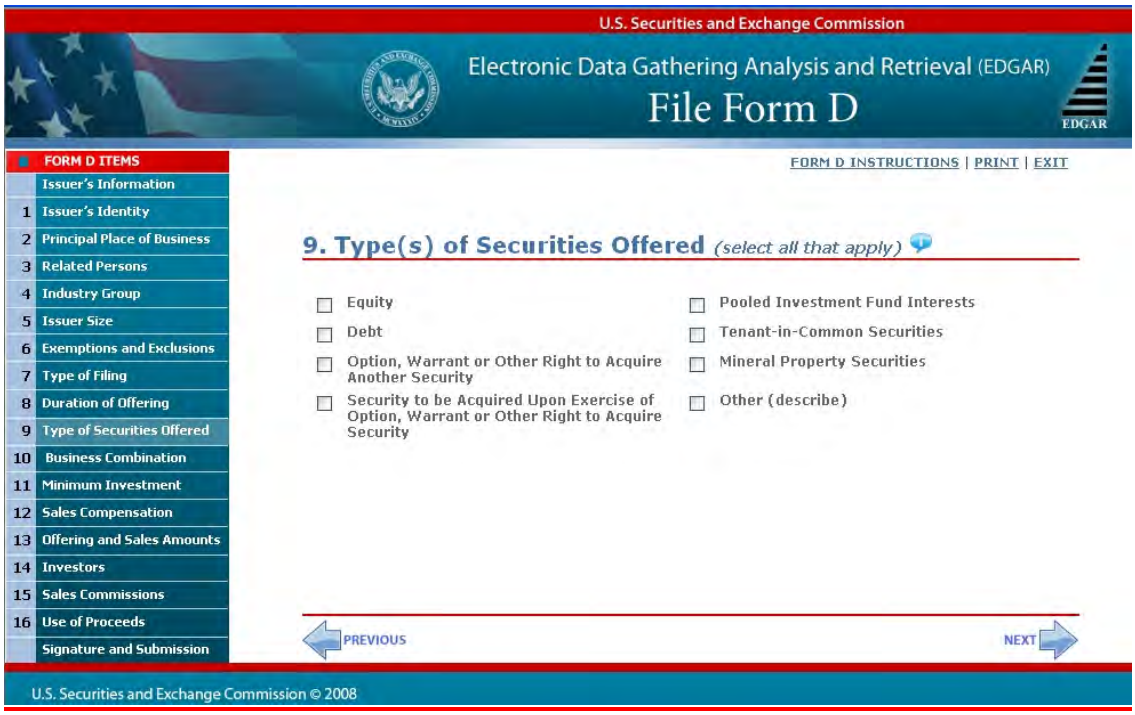



**Figure 9-40: Duration of Offering**

### 9.4.3.10 Type(s) of Securities Offered

The "Type(s) of Securities Offered" screen is shown below:



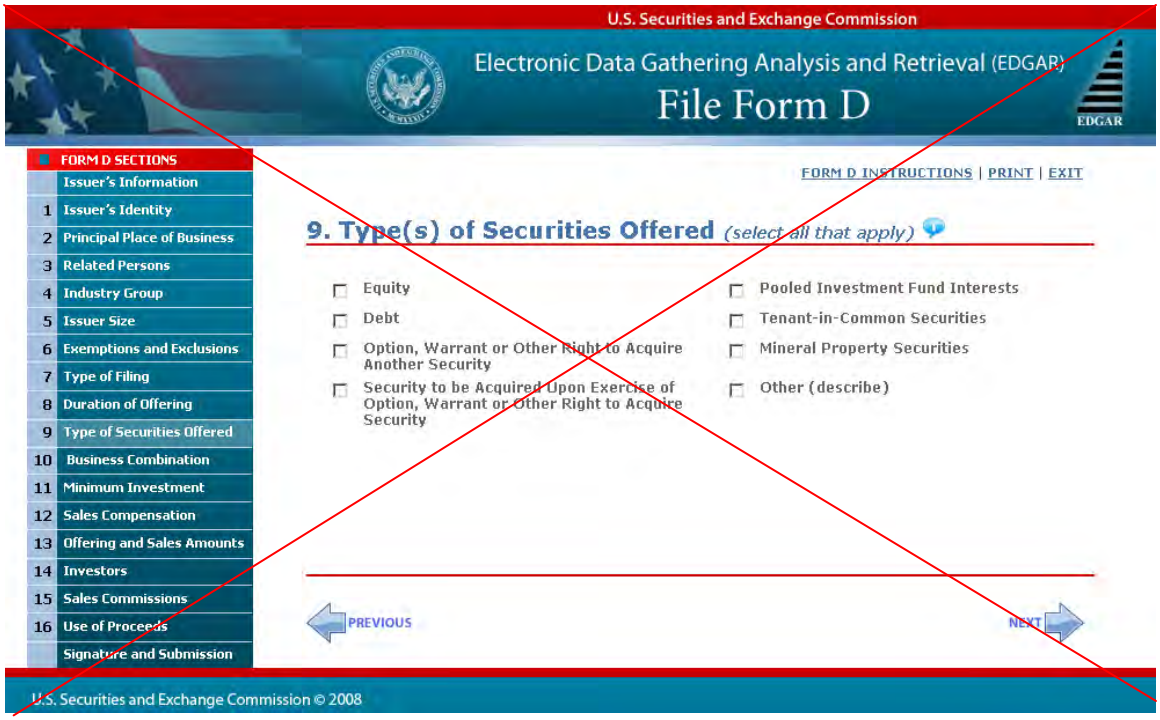


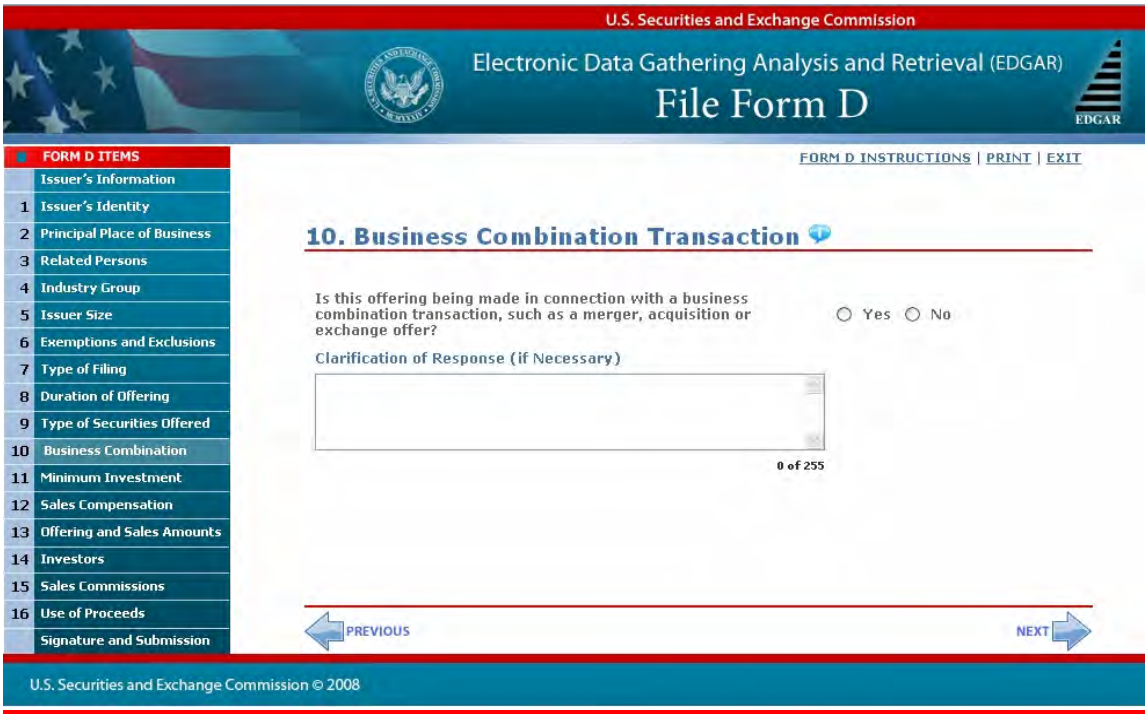

**Figure 9-41: Type(s) of Securities Offered**

The following are data entry conventions for this screen:

- Select one or more type(s) of securities.
- If you select "Other (describe)", you will need to enter a description.
- "Pooled Investment Fund Interests" will be pre-populated if you selected "Investment Company Act Section 3(c)" in the "Federal Exemption(s) and Exclusion(s) Claimed" screen.

### 9.4.3.11 Business Combination Transaction

The "Business Combination Transaction" screen is shown below:



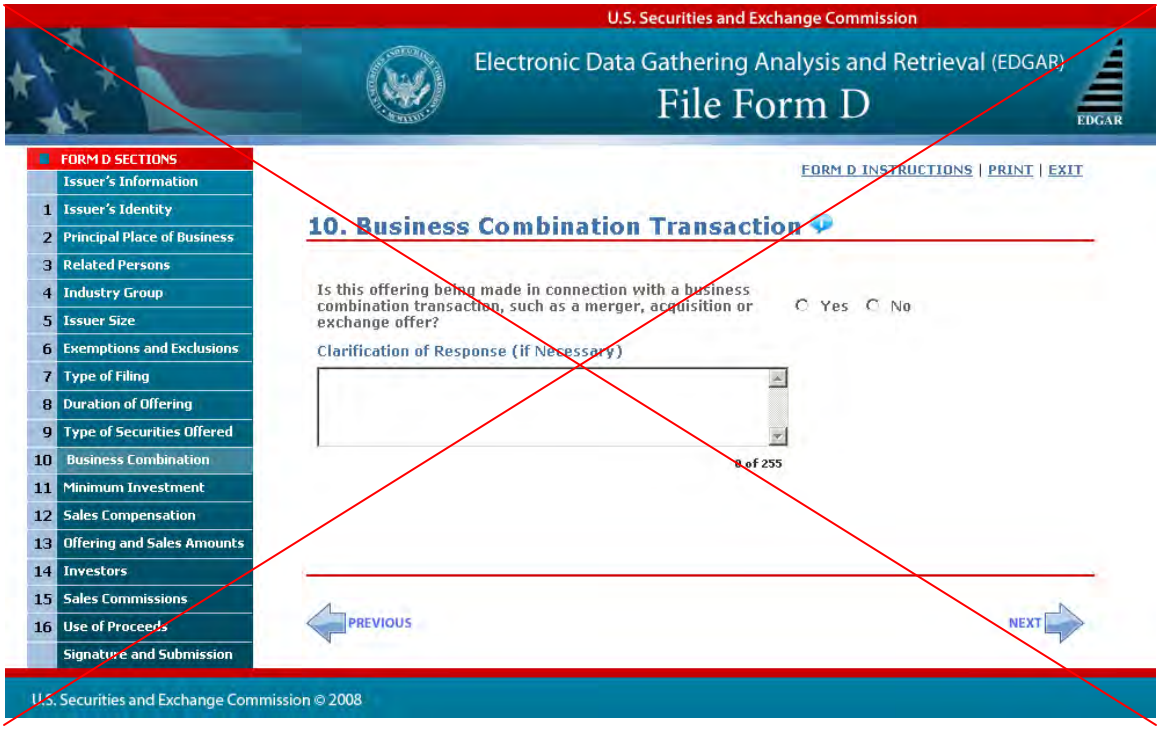
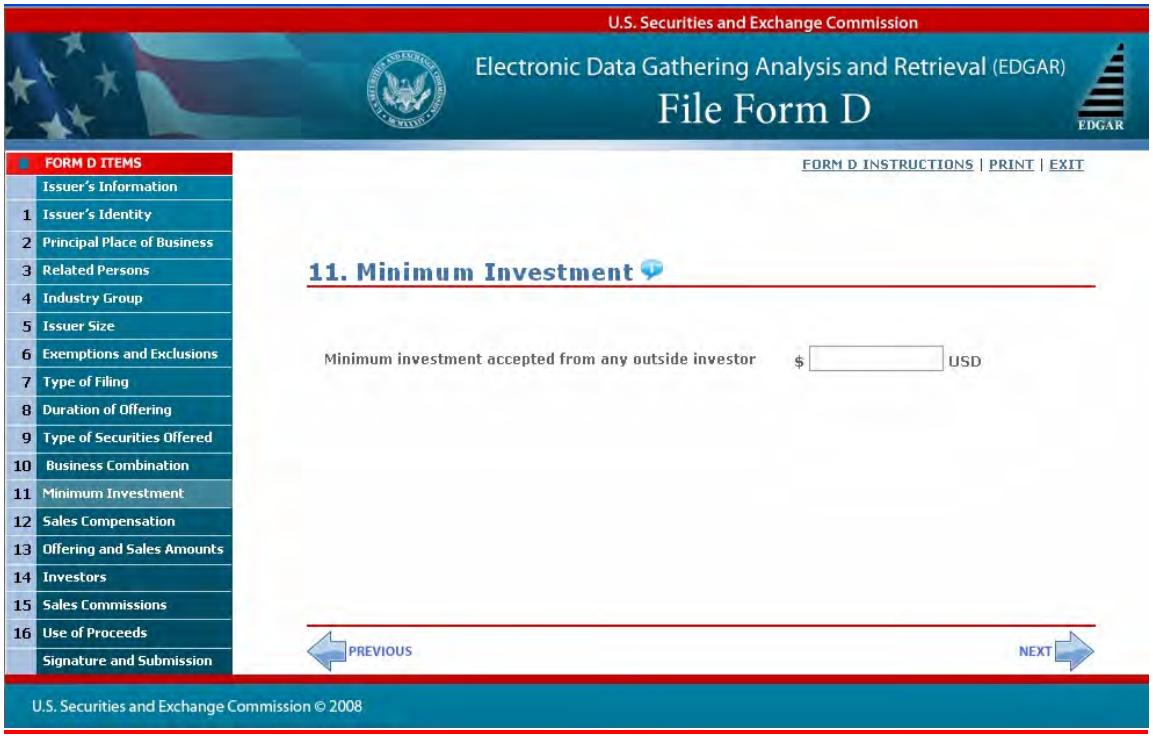



**Figure 9-42: Business Combination Transaction**

### 9.4.3.12 Minimum Investment

The "Minimum Investment" screen is shown below:



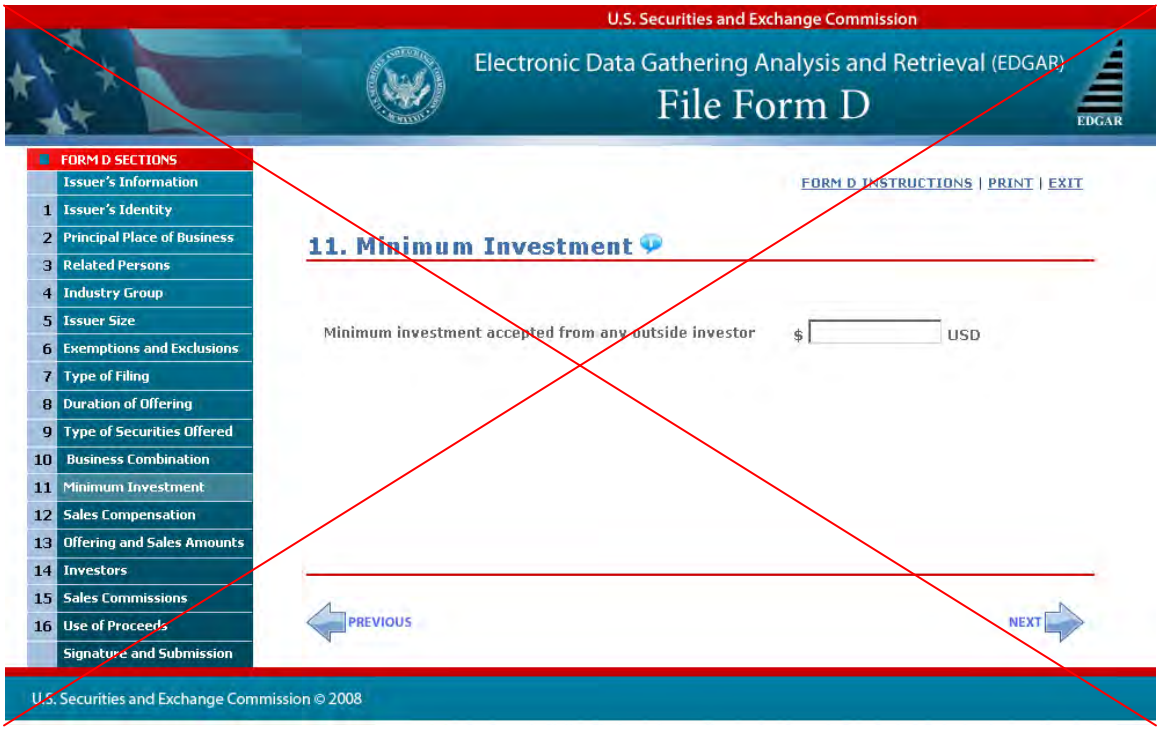



**Figure 9-43: Minimum Investment**

The following is the data entry convention for this screen:

- You may only enter whole US dollars.

### 9.4.3.13 Sales Compensation

The "Sales Compensation" screen is shown below:

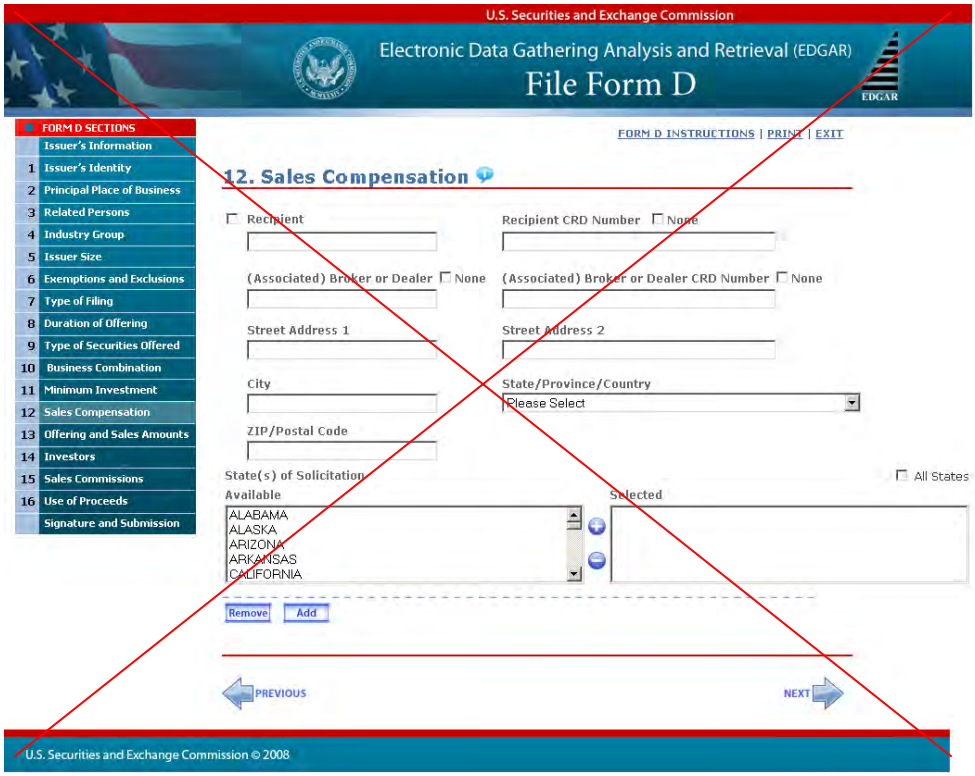



**Figure 9-44: Sales Compensation**

The following are the data entry conventions for this screen:

- You must enter data for all of the fields, with the exception of "Street Address 2", which is an optional field.
- You may select one or more "States(s) of Solicitation".
- You may either provide the "Recipient CRD Number" or select "None".
- You may either identify the "(Associated) Broker or Dealer" or select "None".
- You may either identify the "(Associated) Broker or Dealer CRD Number" or select "None".
- You may add or remove recipients.

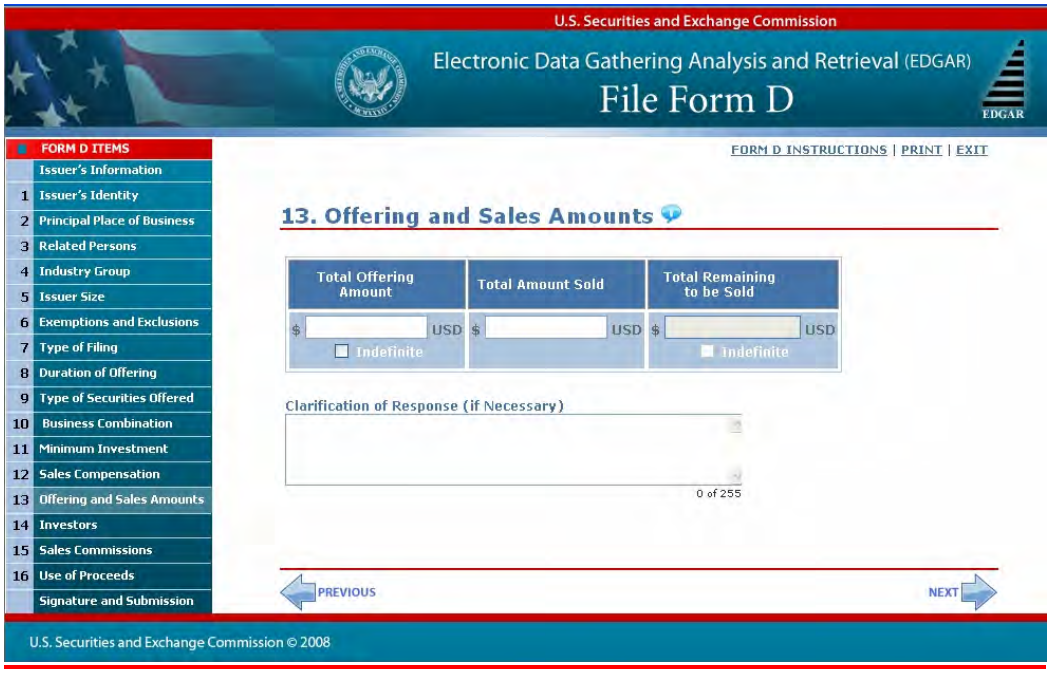
**Adding or Removing Additional Recipients**

- To add additional recipients, select the [Add] button.
- You may add up to 99 additional recipients. You will need to indicate if the number of additional recipients exceeds 99. You must follow the same instructions that apply to the initial recipient for which you listed, and enter in all the required fields.

- You may remove additional recipients by checking the box to the left of the "Recipient", and then clicking the [Remove] button.

### 9.4.3.14 Offering and Sales Amount

The "Offering and Sales Amount" screen is shown below:



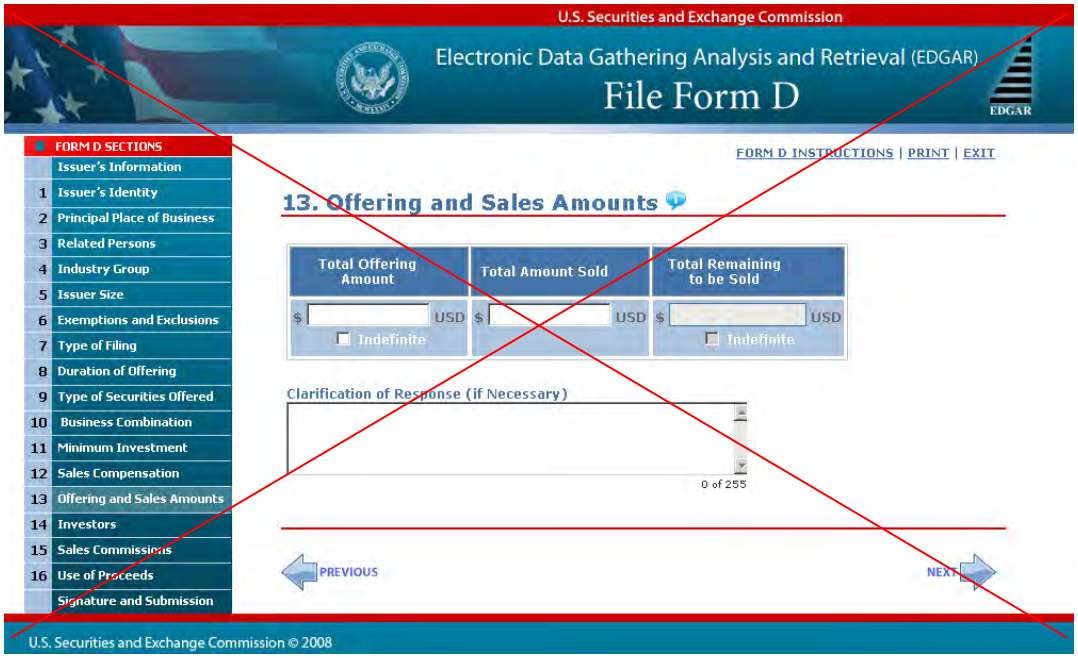




**Figure 9-45: Offering and Sales Amount**

The following are the data entry conventions on this screen:

- Enter either the "Total Offering Amount" or check "Indefinite".

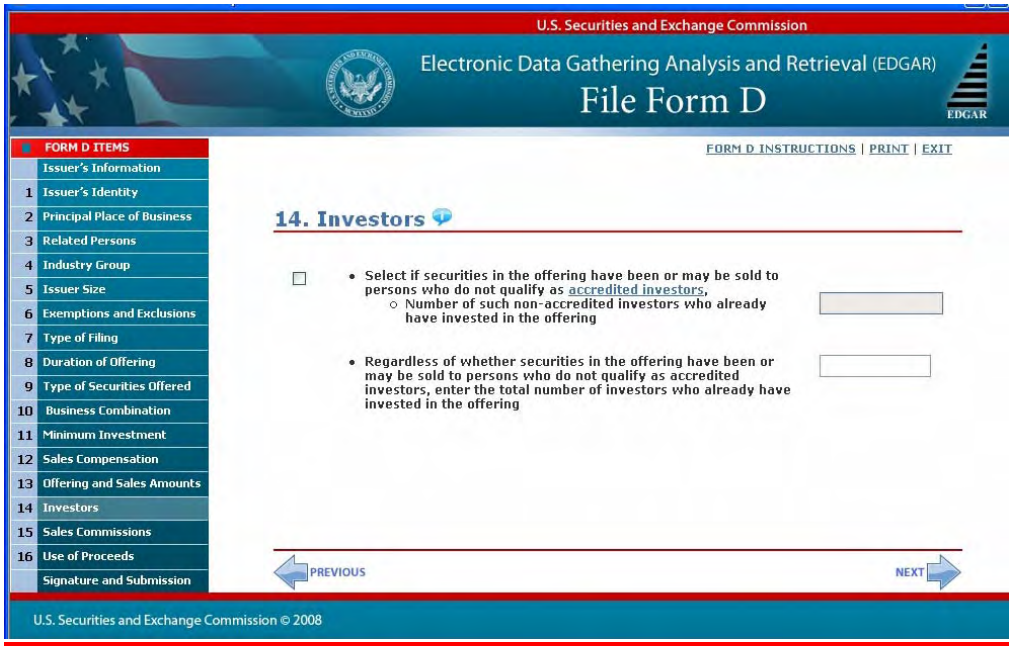
**Note the following restrictions:**

- If Rule 505 in item ~~section~~ 6 (Federal Exemption(s) and Exclusion(s) Claimed) is selected and the "Total Offering Amount" entered exceeds $5 million, you will receive the following warning: "Only $5 million of securities is permitted to be offered within a 12-month period under Rule 505."
- If Rule 504 in item ~~section~~ 6 (Federal Exemption(s) and Exclusion(s) Claimed) is selected and the "Total Offering Amount" entered exceeds $1 million, you will receive the following warning: "Only $1 million of securities is permitted to be offered within a 12-month period under Rule 504."
- "Total Offering Amount" must always be greater than $0.
- If necessary, you can provide clarification in the "Clarification of Response" field. Clarifications should not exceed 255 characters.
- If you are creating a new submission based on an existing Form D or amending a previously filed one, offering and sales amounts of the original Form D will be automatically populated on this page.
- Enter the "Total Amount Sold".
- The amount must be provided as a whole US dollar.

**Note:** "Total Remaining to be Sold" is a disabled field.

### 9.4.3.15 Investors

The "Investors" screen is shown below:



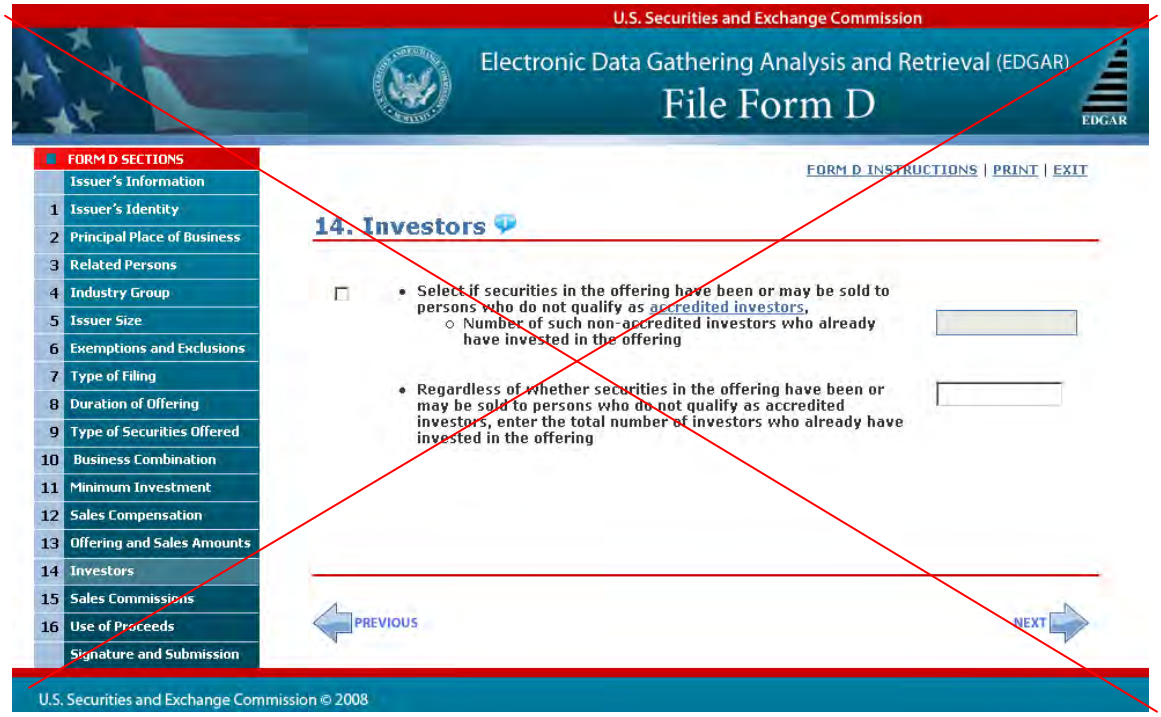



**Figure 9-46: Investors**

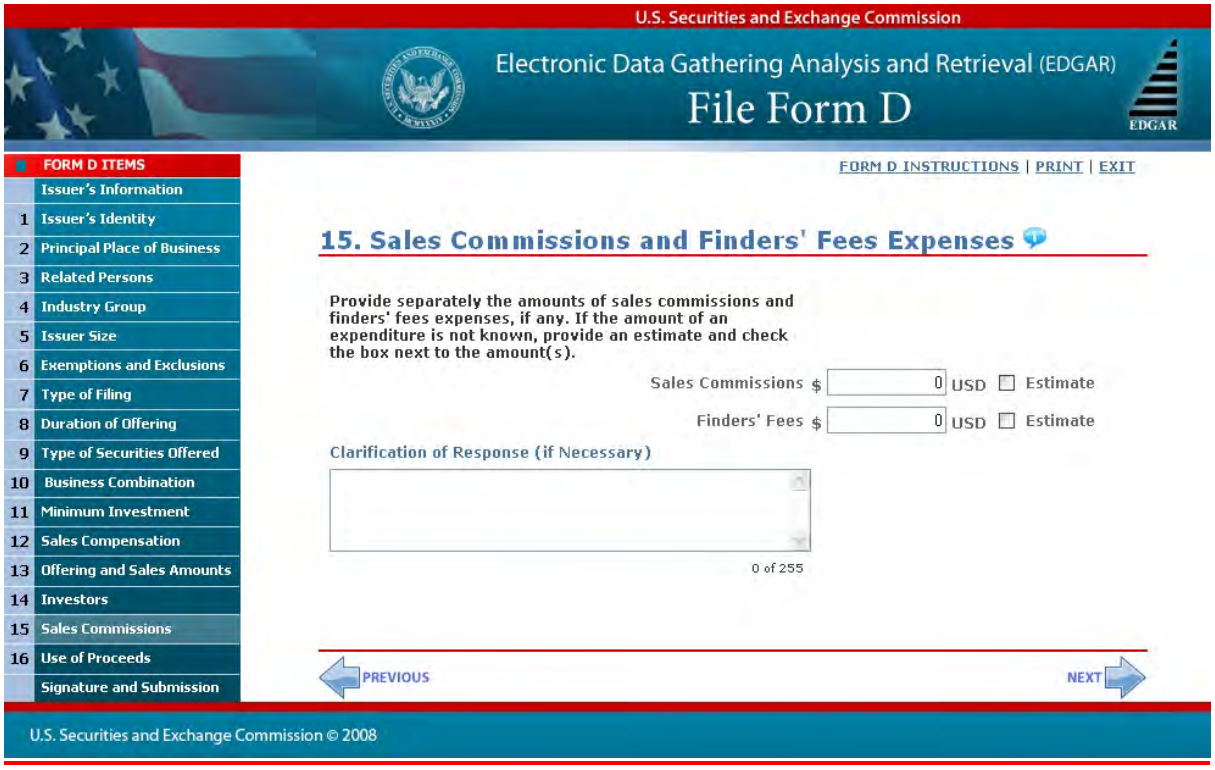
The following are the data entry conventions for this screen:

- Select the checkbox and enter the number of non-accredited investors, if applicable.
- Enter the total number of investors.
- If you selected Rule 505 or Rule 506 in the "Federal Exemption(s) and Exclusion(s) Claimed" item ~~section~~ of Form D and enter more than 35 non-accredited investors on this screen, you will receive the following warning: "You have selected Rule 505 and/or Rule 506 in Item ~~Section~~ 6, Federal Exemption(s) and Exclusion(s) Claimed. Only 35 non-accredited investors are permitted in Rule 505 and Rule 506 offerings."

  **Note**: "accredited investors" is a link, which will provide more information.

### 9.4.3.16 Sales Commissions and Finder's Fee Expenses

The "Sales Commissions and Finder's Fee Expenses" screen is shown below:



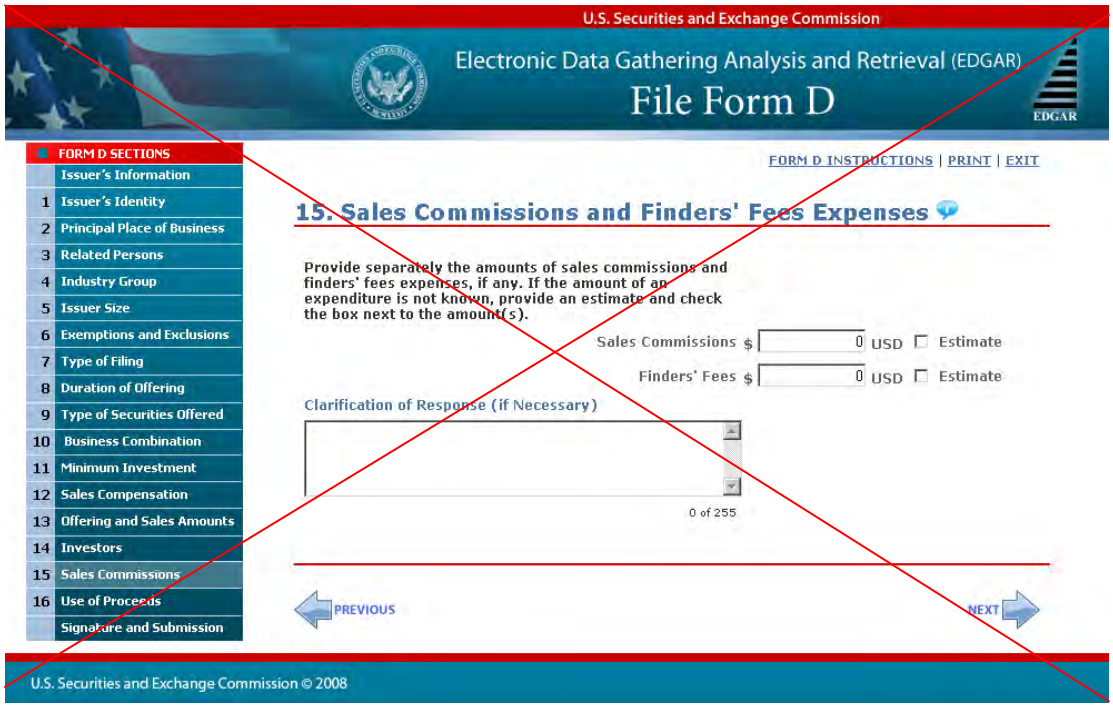



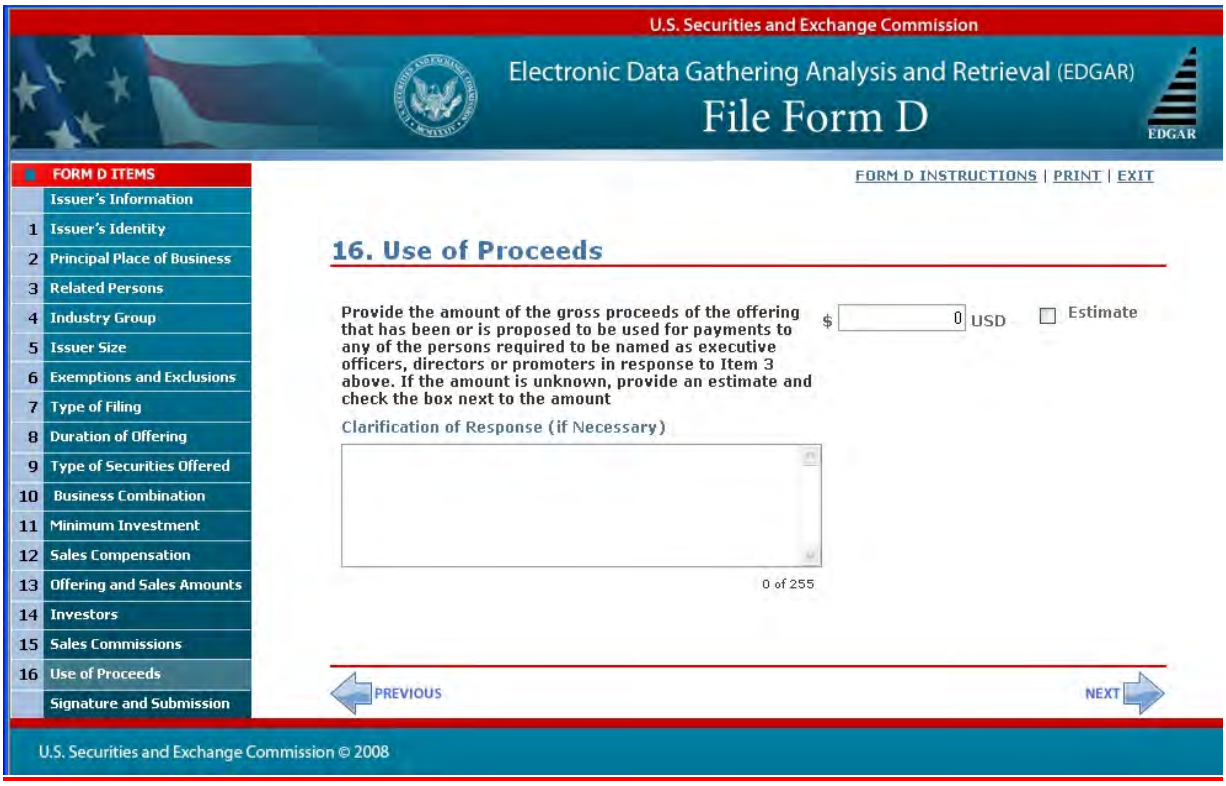

**Figure 9-47: Sales Commissions and Finder's Fee Expenses**

- The following are the data entry conventions for this screen:
  - Enter a value for the "Sales Commissions" and "Finders' Fees".

- The default value is $0 for the “Sales Commissions” and “Finders’ Fees”. Check “Estimate” if the amount is uncertain.
- You may enter only whole US dollars.

### 9.4.3.17 Use of Proceeds

The “Use of Proceeds” screen is shown below:



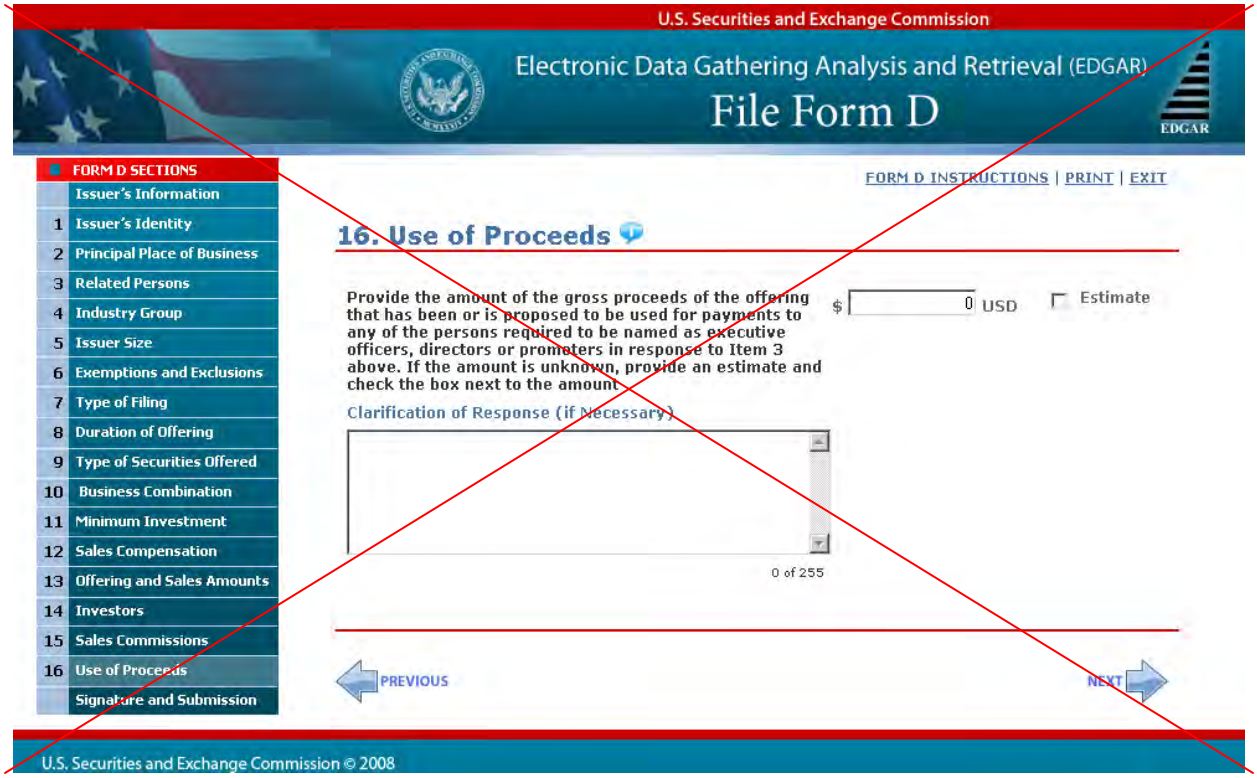



**Figure 9-48: Use of Proceeds**

The following are the data entry conventions for this screen:

- The default value is $0 for the amount of gross proceeds. Check "Estimate" if the amount is uncertain.
- You may enter only whole US dollars.

### 9.4.3.18 Signature and Submission

Once you have completed all of the Form D items ~~sections~~, the "Signature and Submission" screen appears, as shown below. For signature, type in the signer's name or other letters or characters adopted or authorized as the signer's signature. Carefully read through the Terms of Submission agreement. You may print the Terms of Submission.

U.S. Securities and Exchange Commission

Electronic Data Gathering Analysis and Retrieval (EDGAR)

File Form D

EDGAR

FORM D ITEMS

- Issuer's Information
- 1 Issuer's Identity
- 2 Principal Place of Business
- 3 Related Persons
- 4 Industry Group
- 5 Issuer Size
- 6 Exemptions and Exclusions
- 7 Type of Filing
- 8 Duration of Offering
- 9 Type of Securities Offered
- 10 Business Combination
- 11 Minimum Investment
- 12 Sales Compensation
- 13 Offering and Sales Amounts
- 14 Investors
- 15 Sales Commissions
- 16 Use of Proceeds
- Signature and Submission

FORM D INSTRUCTIONS | PRINT | EXIT

## Signature and Submission

Please verify the information you have entered and review the Terms of Submission below before signing and clicking SUBMIT below to file this notice.

Terms of Submission

In submitting this notice, each issuer named above is:

- Notifying the SEC and/or each State in which this notice is filed of the offering of securities described and undertaking to furnish them, upon written request, the information furnished to offerees.
- Irrevocably appointing each of the Secretary of the SEC and, the Securities Administrator or other legally designated officer of the State in which the issuer maintains its principal place of business and any State in which this notice is filed, as its agents for service of process, and agreeing that these persons may accept service on its behalf, of any notice, process or pleading, and further agreeing that such service may be made by registered or certified mail, in any Federal or state action, administrative proceeding, or arbitration brought against it in any place subject to the jurisdiction of the United States, if the action, proceeding or arbitration (a) arises out of any activity in connection with the offering of securities that is the subject of this notice, and (b) is founded, directly or indirectly, upon the provisions of: (i) the Securities Act of 1933, the Securities Exchange Act of 1934, the Trust Indenture Act of 1939, the Investment Company Act of 1940, or the Investment Advisers Act of 1940, or any rule or regulation under any of these statutes, or (ii) the laws of the State in which the issuer maintains its principal place of business or any State in which this notice is filed.
- Certifying that the issuer is not disqualified from relying on any Regulation D exemption it has identified in Item 6 above for one of the reasons stated in Rule 505 (b)(2)(iii). "

Each issuer identified above has read this notice, knows the contents to be true, and has duly caused this notice to be signed on its behalf by the undersigned duly authorized person.

☐ I also am a duly authorized representative of the other issuer(s) in Item 1 above and authorized to sign on their behalf.

| Issuer | Signature | Name of Signer | Title | Date |
|---|---|---|---|---|
| | | | | |

Submit

PREVIOUS

U.S. Securities and Exchange Commission © 2008

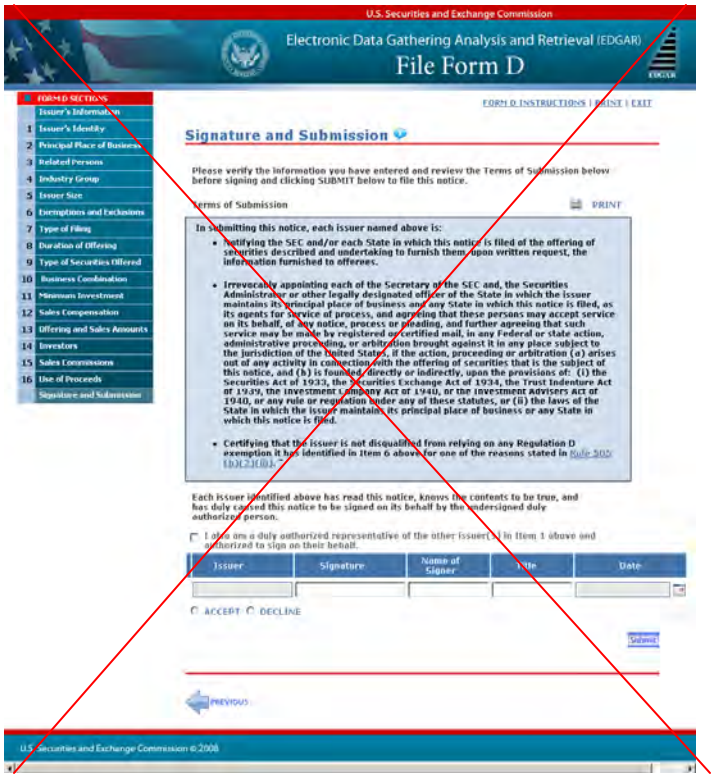



**Figure 9-49: Signature and Submission**

~~Carefully read through the Terms of Submission agreement and select "ACCEPT" or "DECLINE". You may print the Terms of Submission.~~

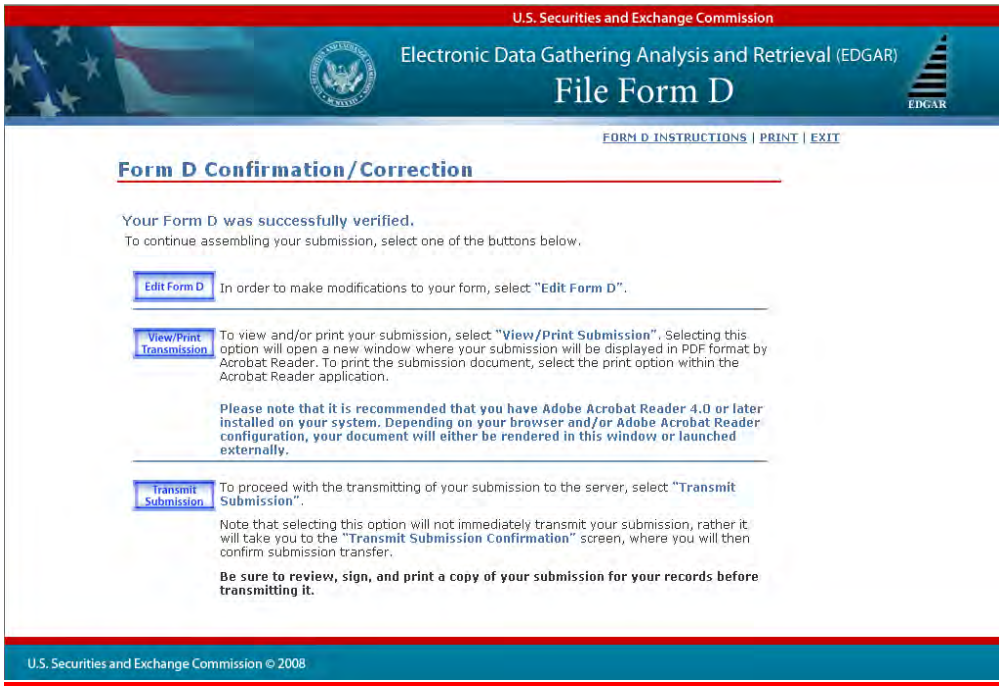
**Note:** Rule 505 (b) (2) (iii) is a link, which will provide more information.

The following are the data entry conventions for this screen:

- Complete the required field(s). The checkbox for the duly authorized representative is an optional field.
- Each issuer will be pre-populated to correspond with the issuer names which were provided in the "Issuer's Identity" item ~~section~~ and disabled.
- Select the date by clicking on the calendar icon.
- Click [Submit] button when you have completed the form and are ready to submit the filing. The system will take you to the confirmation screen.
- If there are two or more issuers, ~~Y~~you may sign on behalf of the additional issuers which you have provided in the Issuer's Identity item ~~section~~. Select the checkbox that indicates you are an authorized representative.
- Each issuer must retain the manually signed document signed on its behalf for five years.

### 9.4.3.19 Form D Confirmation/Correction

After your Form D filing has been submitted and verified, the "Form D Confirmation/Correction" screen appears, as shown below:



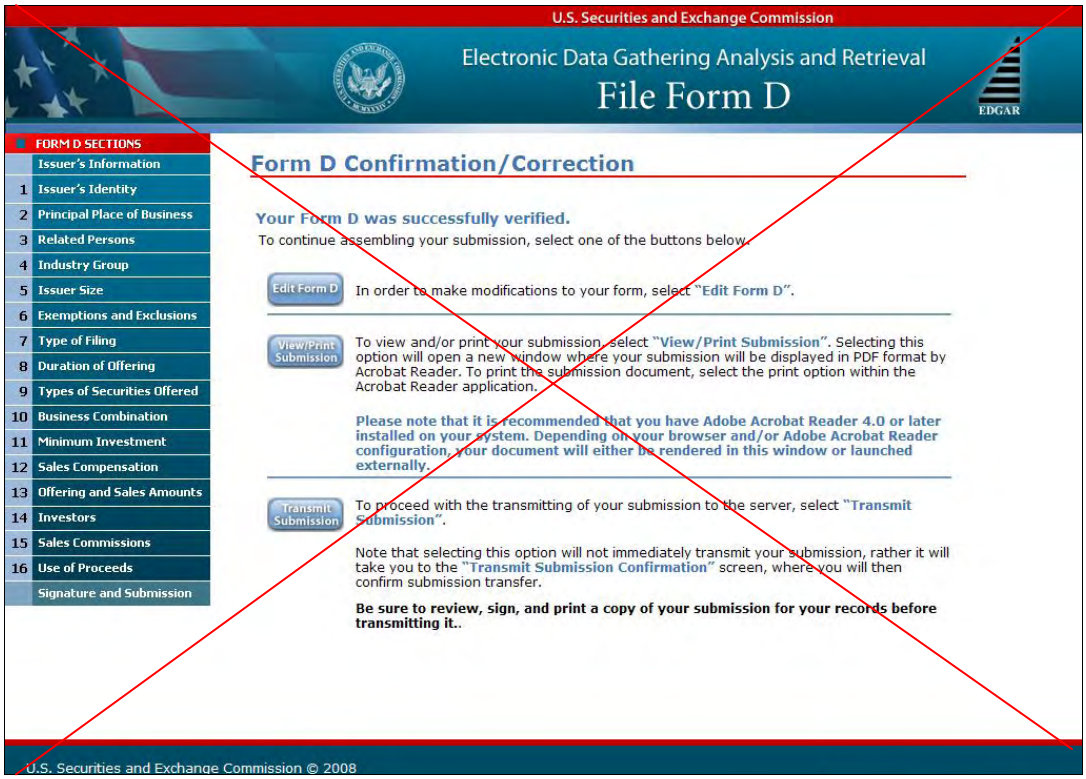




**Figure 9-50: Form D Confirmation/Correction**

The following are actions you may perform:

- [Edit Form D] button: Allows you to modify your form.
- [View/Print Submission] button: Displays your completed filing in a new browser window in a PDF format.

- [Transmit Submission] button: Passes your submission to the "Transmit Submission Confirmation" screen. It does not immediately transmit your submission.

### 9.4.3.20 Transmit Submission Confirmation

Once you click Transmit Submission, the "Transmit Submission Confirmation" screen appears, as shown below:

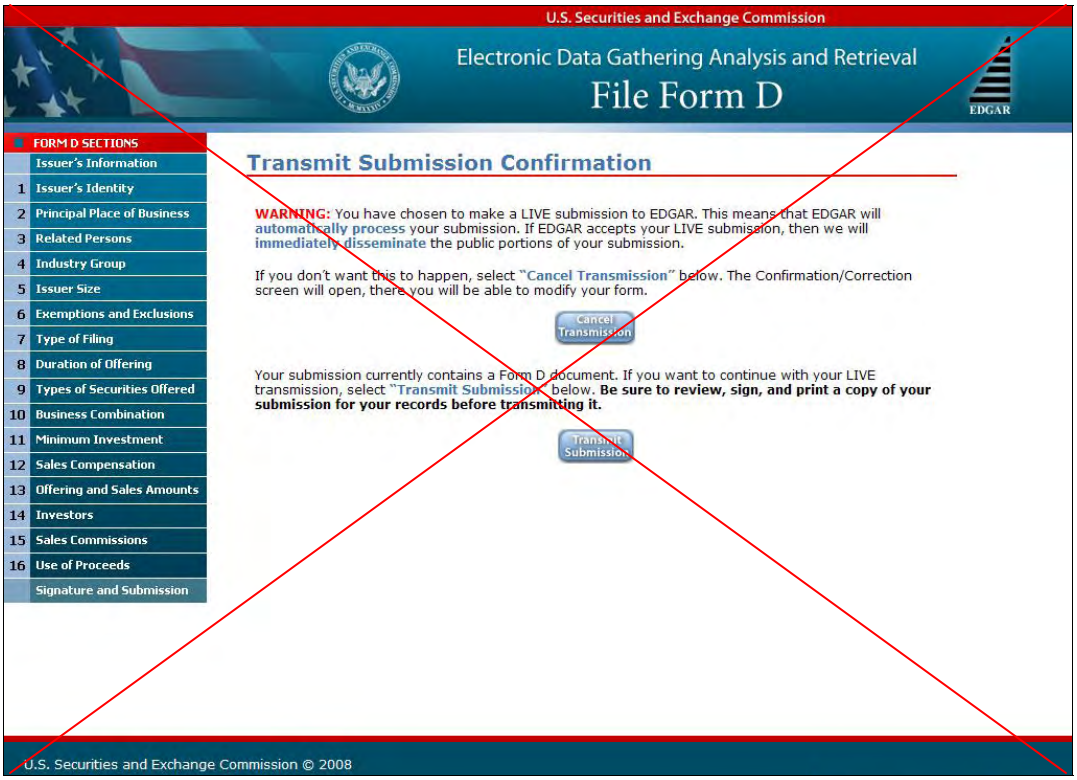



**Figure 9-51: Transmit Submission Confirmation**

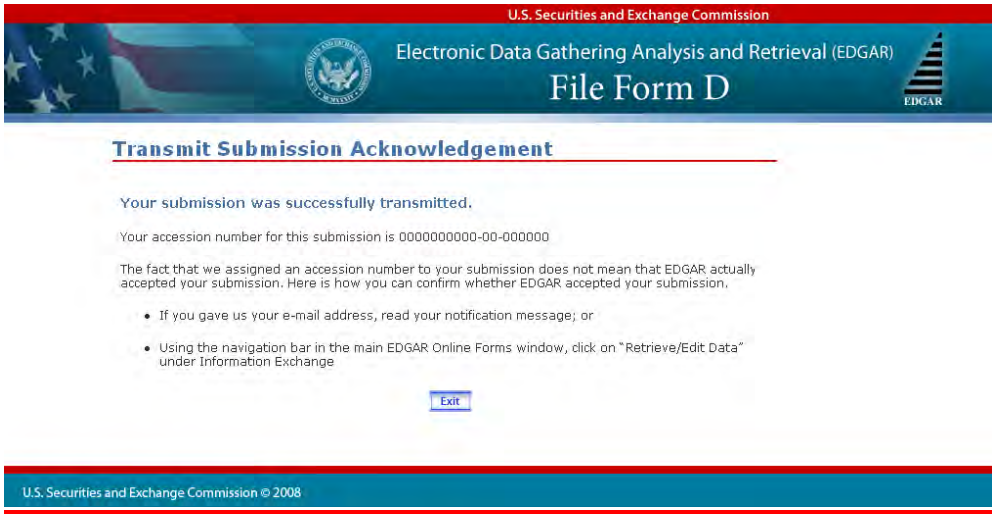
The following are actions you may perform:

- [Cancel Transmission] button: Returns you to the "Form D Confirmation/Correction" screen.
- [View/Print Submission] button: Allows you to view your Form D filing in a PDF format.
- [Transmit Submission] button: Allows you to submit Form D filing to EDGAR. The "Transmit Submission Acknowledgement" screen will appear and display your accession number for the submission.

After you have confirmed your transmission, the "Transmit Submission Acknowledgement" screen will appear and display your accession number for the submission.

### 9.4.3.21 Transmit Submission Acknowledgement

The "Transmit Submission Acknowledgement" screen is shown below:



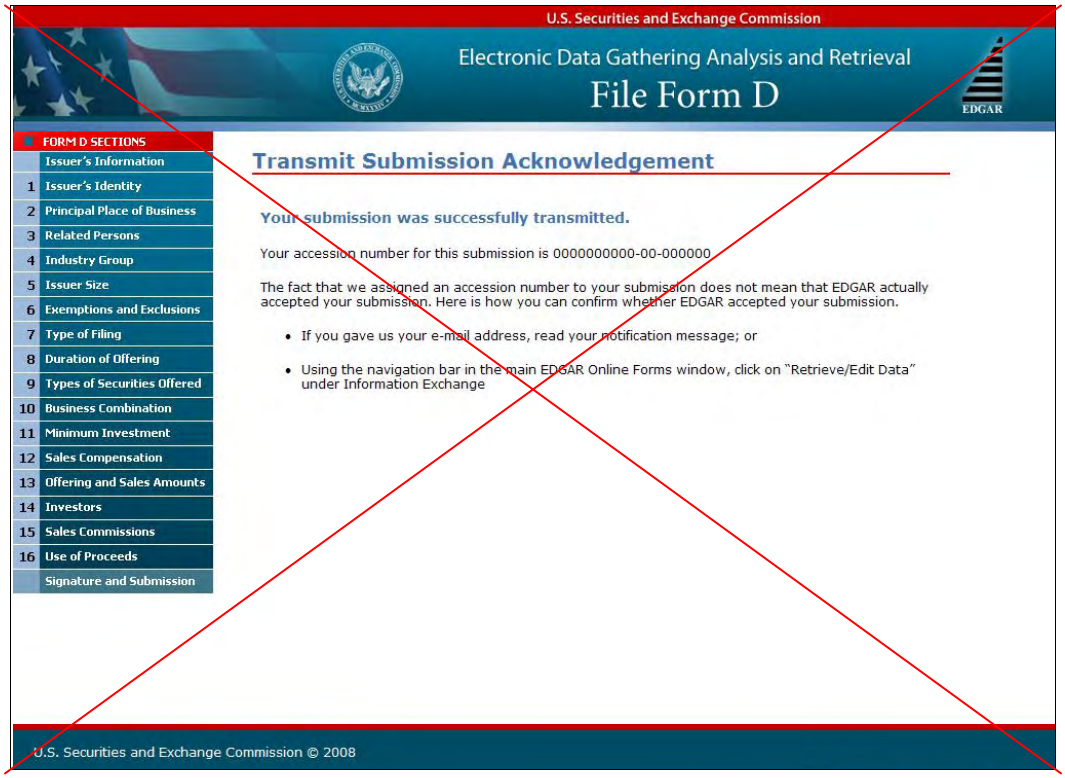




**Figure 9-52: Transmit Submission Acknowledgement Screen**

This screen provides acknowledgement of your Form D submission transmission.

**Note:** You should write down your accession number for your records.

## 9.5 Common Ownership Problems

The EDGAR OnlineForms/XML Website helps the Ownership filer avoid most common mistakes when constructing their primary document. For filers using this site to submit

ownership forms, the most common errors will occur with their attached documents. To prevent these errors, filers can use EDGARLink to validate the document content. The error messages listed below reflect issues with attached documents.

| | |
|---|---|
| Illegal tags in HTML filings | For security reasons, EDGAR does not support all valid HTML tags. Be sure to restrict your tags to those listed in this manual. |
| Invalid ASCII characters | The ASCII character set is limited and including characters in your documents that are not specified in this manual will cause your filing to be suspended. This is especially true of binary characters. |
| Illegal External References | If you include references in HTML documents that are external to your References filing, your filing will be suspended. The only legal reference is to the SEC's Public Website. |

# 10. FILER-CONSTRUCTED XFDL/XML SUBMISSIONS

## 10.1 Filer-Constructed XFDL Technical Specifications

Preparing a filing without using EDGARLink requires working knowledge of Extended Forms Definition Language (XFDL). The EDGARLink software automatically converts all submissions to XFDL. XFDL forms, those constructed by both filers and EDGARLink, are accepted by EDGAR, processed, and indexed into our databases. If you want to prepare your submission without using the EDGARLink application, you must use the EDGAR XFDL Technical Specification. Information that must be contained in the XFDL tags is specific to the submission type or groups of submission types. The technical specification is located on the SEC's Public Website:

*http://www.sec.gov/info/edgar.shtml*

On the above listed page, there are links to the EDGAR XFDL Technical Specification which contains examples of a number of form types. Filer-Constructed XFDL submissions can be transmitted to EDGAR via the EDGAR Filing Website, via the direct dial communications lines, or via filer leased lines. They may not be submitted via the EDGAR Online Forms/XML Website.

Filer-Constructed XFDL submissions are transmitted in the same way as any XFDL submission prepared via an EDGARLink template. You can test your filer-constructed submission by selecting Transmit as a Test Submission on the Transmit Submission page of the EDGAR Filing Website. EDGAR treats all submissions transmitted this way as "test" and they will not be disseminated. To submit your filer-constructed filing as live, you should use the Transmit as a Live Submission on the same web page.

**Note:** Test and Live tags included in the submission will also have an effect on how the filing is processed. If you include a test tag in your submission, even if you send it in via the Transmit as a Live Submission link, the EDGAR system will process the filing as a test submission. Please make sure your internal tag and the link you choose on the website are the same.

Details on the transmission of XFDL filings is contained in Section 7.6 Transmissions to EDGAR.

## 10.2 Filer-Constructed XML Technical Specifications

Preparing a submission without using the EDGAR OnlineForms/XML Website or EDGARLite requires a working knowledge of XML. The EDGAR OnlineForms/XML Website and EDGARLite automatically assembles all your information into an EDGAR-compatible XML submission. XML forms are accepted by EDGAR, processed, and indexed into our databases. If you want to prepare your submission without using the EDGAR OnlineForms/XML Website or EDGARLite, you must use our Filer-Constructed XML Filing Specification documents. They are specific to the form type that you will be constructing. You can find additional information about these documents and download them from the SEC's Public Website at: *http://www.sec.gov/info/edgar/ednews.shtml*. Filer-Constructed XML submissions must be transmitted to EDGAR via the Transmit Filer-Constructed XML Submissions link on the EDGAR OnlineForms/XML Website.

Filer-Constructed XML submissions are transmitted in the same way as any XML submission prepared via an EDGARLite template. You can test your filer-constructed submission by selecting Transmit as a Test Submission on the Transmit Submission page of the EDGAR OnlineForm/XML Website. EDGAR treats all submissions transmitted this way as "test" and they will not be disseminated. To submit your filer-constructed filing as live, you should use the Transmit as a Live Submission on the same web page.

**Note:** Test and Live tags included in the submission will also have an effect on how the filing is processed. If you include a test tag in your submission, even if you send it in via the Transmit as a Live Submission link, the EDGAR system will process the filing as a test submission. Please make sure your internal tag and the link you choose on the website are the same.

Details on the transmission of XML filings are contained in section 8.6, Transmitting XML Submissions.

# 11. DETERMINING THE STATUS OF YOUR FILING

## 11.1 Filing Date of Electronically Transmitted Submissions

If you begin direct transmission of a live submission after 5:30 p.m. Eastern time and the submission is accepted, it will have a filing date as of 6:00 a.m. the next business day. If you start direct transmission at or before 5:30 p.m., it will receive that day's filing date if it is accepted. For special filing date processing of certain submission types, refer to Section 3, INDEX TO FORMS.

**Note:** Remember that submission transmission does not begin until EDGAR receives the first byte of a transmission. When you make a time-sensitive submission, allow time for setup of your Internet or direct dial connection, building and error checking the submission, and the start of the transmission.

## 11.2 Receiving E-Mail Status of Filings from the SEC

You can receive acceptance or suspense messages to an Internet electronic mail (e-mail) address; see Chapter 7. Notifications and requested Return Copies are available on the EDGAR Filing Website; see Section 7.3.5 The EDGARLink Notification Page.

You cannot be sure EDGAR has accepted your submission unless you receive an acceptance message. You have not made an official filing unless your acceptance message includes a filing date. See APPENDIX A for more information.

The EDGAR Filing Website provides a quick way to check the status of your submission. Login to the website and query for information on your submission, see Section 11.5.1 Retrieving Submission Notification.

### 11.2.1 How EDGAR Uses the Internet for E-Mail

If you use the Notification page on your submission template to list additional e-mail addresses, EDGAR will forward acceptance and suspense messages to all specified e-mail addresses. As an EDGAR filer, you are entirely responsible for setting up a valid Internet address through an ISP. Internet access rates vary per ISP.

Please note the following information about the EDGAR Internet services:

- With an Internet address, you can receive timely information regarding the acceptance or suspension of your filing
- You must use the Notification page for all filer-directed notifications for a specific filing
- The following information will not appear in Internet notifications for TEST or SUSPENDED LIVE filings:

◊ Subject-Company Name
◊ Subject-Company CIK
◊ Form Type

**Note:** When you download your notifications from the EDGAR Filing Website, the Subject-Company Name, CIK, and Form Type appears in the body of the notice.

- All Internet addresses have a maximum length of 80 characters. Only valid EDGAR characters are accepted for Internet addresses. We also recommend that you do not use the double quote (") character in an Internet address
- EDGAR no longer e-mails requested Return Copies. You must download them from the EDGAR Filing Website

### 11.2.2 How Mail Is Addressed to the Internet Address

EDGAR sends acceptance and suspense messages to a valid Internet e-mail address that you list in your Company Contact Information on the EDGAR Filing Website. When you use the Notification page, EDGAR will also send e-mail to additional Internet e-mail addresses on a filing-by-filing basis. In addition, your company contact Internet e-mail address, which may be updated on the EDGAR Filing Website, will always receive an acceptance/suspense message when you submit a filing, unless you activate the Notify Via Filing Website check box.

On a per-filing basis, EDGAR sends submission notifications to any e-mail address listed either on the Company Contact Information form and the Notification page. The Notification page adds supplementary addresses for receiving notifications. If you wish to permanently change the e-mail address, then edit the Company Contact Information form on the EDGAR Filing Website. When submitting filings after 5:30 p.m., Eastern time, we recommend that you retrieve submission information on the EDGAR Filing Website to inquire about your submission status.

**Note:** Requested Return Copies are not sent via e-mail address. You can only download requested Return Copies via the EDGAR Filing Website; see Section 11.4 Return Copy Support.

## 11.3 Accessing Submission Information

You can access submission using the EDGAR OnlineForms/XML Website:

1. Login to the EDGAR OnlineForms/XML Website.
2. Click on the [Retrieve/Edit Data] button.
3. The Retrieve/Edit Data page appears and prompts you for your CIK and CCC information:

- Enter your CIK in the CIK field and press [Tab].
- Enter your CCC in the CCC field.
- Click on the [Continue] button.

This page verifies that you have access to retrieve or edit information on the EDGAR system.

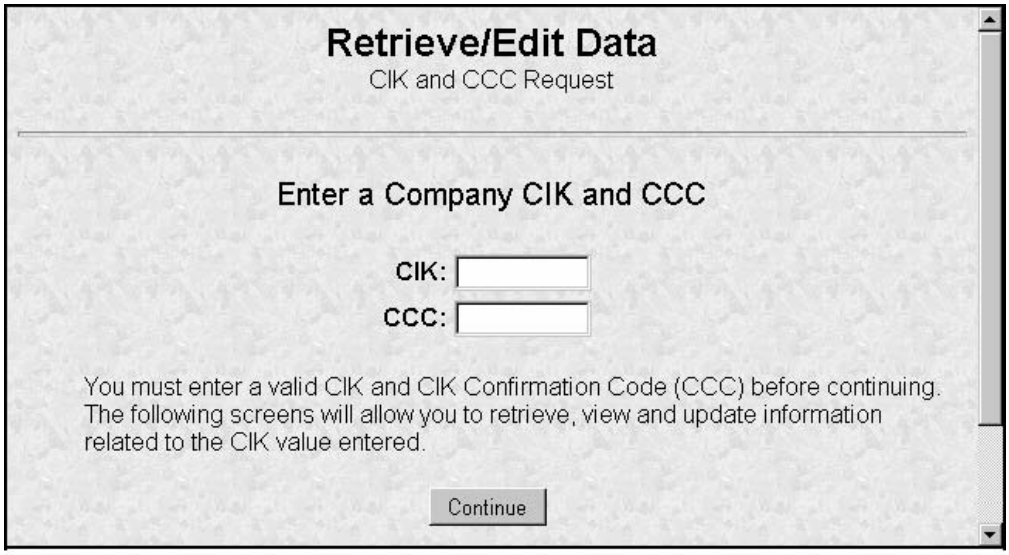



**Figure 11-1: Retrieve/Edit Data Page**

The next page is the Retrieve/Edit Company and Submission Data page, which is shown in Figure 11-2: Retrieve/Edit Company and Submission Data Page. You can access the following functions from this page:

- Retrieve Submission Information
- Retrieve Company Information
- Retrieve Return Copies
- Request Asset-Backed Securities (ABS) Issuing Entities Creation
- Change Company Password or CCC
- Enter Another CIK/CCC

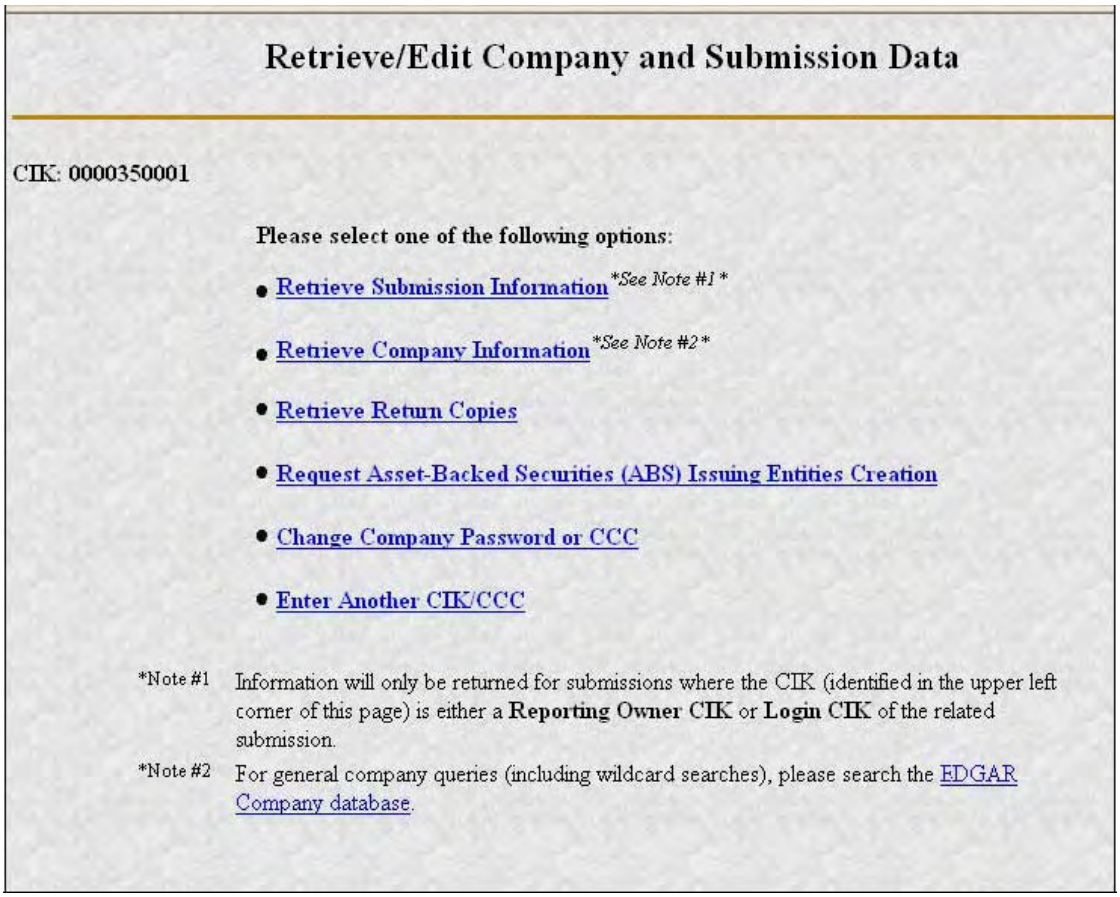



**Figure 11-2: Retrieve/Edit Company and Submission Data Page**

## 11.4 Return Copy Support

To receive a requested Return Copy in EDGARLink, you check a box on the Main page of the template. On Ownership submissions, you can request a return copy on the Submission Information Block. This check box places a <RETURN COPY> tag in your submission automatically and EDGAR posts a copy of your accepted submission on the EDGAR Filing Website. You can retrieve the requested Return Copy only if you activate the requested Return Copy check box.

### 11.4.1 Requesting a Return Copy via EDGARLink

While you are creating your submission, there is a Return Copy check box on the Main page of EDGARLink.

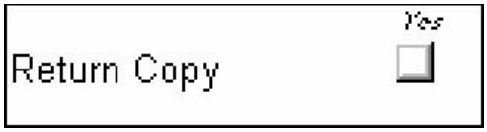



**Figure 11-3: Requested Return Copy Check Box**

This check box insures that you can download a Return Copy of your accepted submission. To use this check box:

- Click the blank square once. A check appears in the block, indicating that it is activated.
- To turn the Return Copy off, deactivate the check box by clicking on it again.

### 11.4.2 Requesting a Return Copy via an Ownership Submission

When using the OnlineForms/XML Website to create an Ownership filing, you can choose to receive a return copy. In the Return Copy Information block note the radio button for a Return Copy. Since the default is yes, leaving the radio button at the default means that you will receive a return copy.

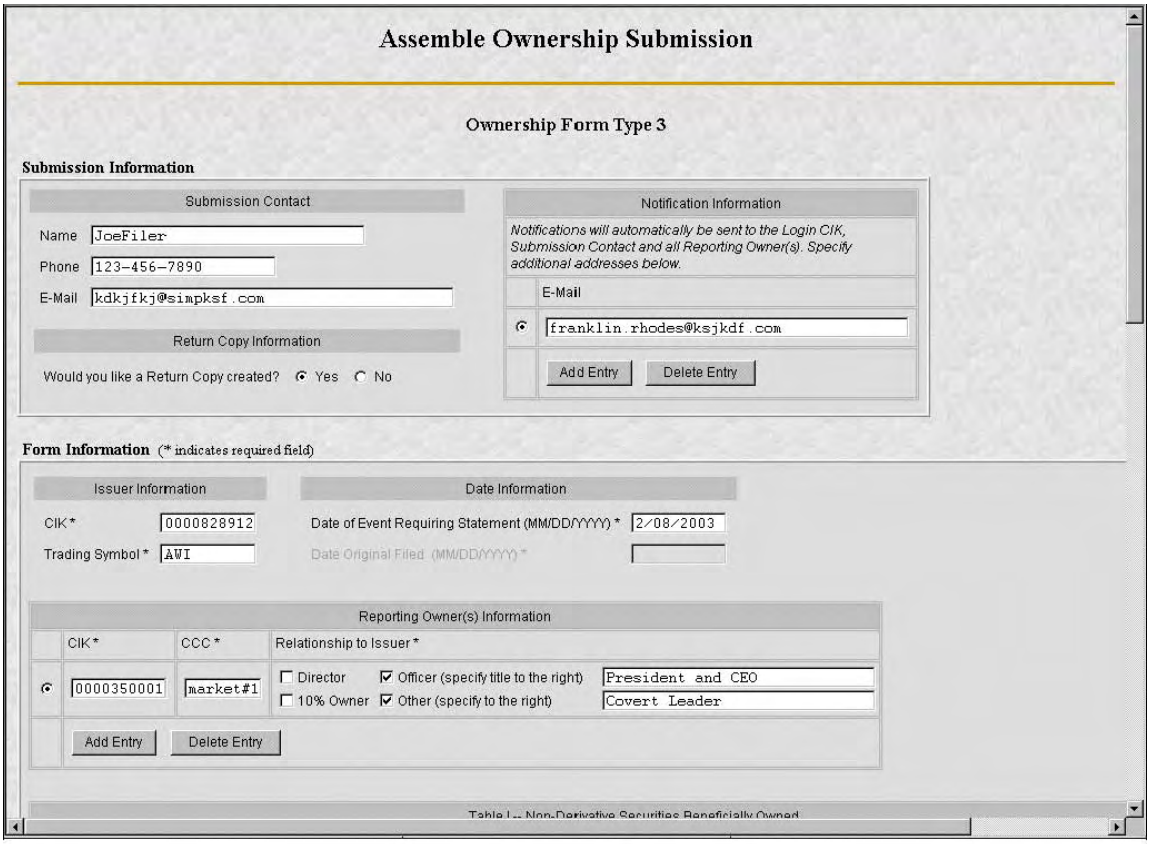



**Figure 11-4: Ownership Form Type 3 Page**

### 11.4.3 Who Can Access Return Copies

If you transmit a Test submission to EDGAR, only the Login-CIK can access both Accepted or Suspended submission requested Return Copy.

If you transmit a **Live** submission to EDGAR, only the Primary Filer CIK can access the accepted requested Return Copy. Suspended **Live** submission requested Return Copies are not available to any registrants.

If you transmit a **Live** module to EDGAR and want to receive a requested Return Copy of your indexed module, you must reference the Module in a test submission and activate the Return Copy check box.

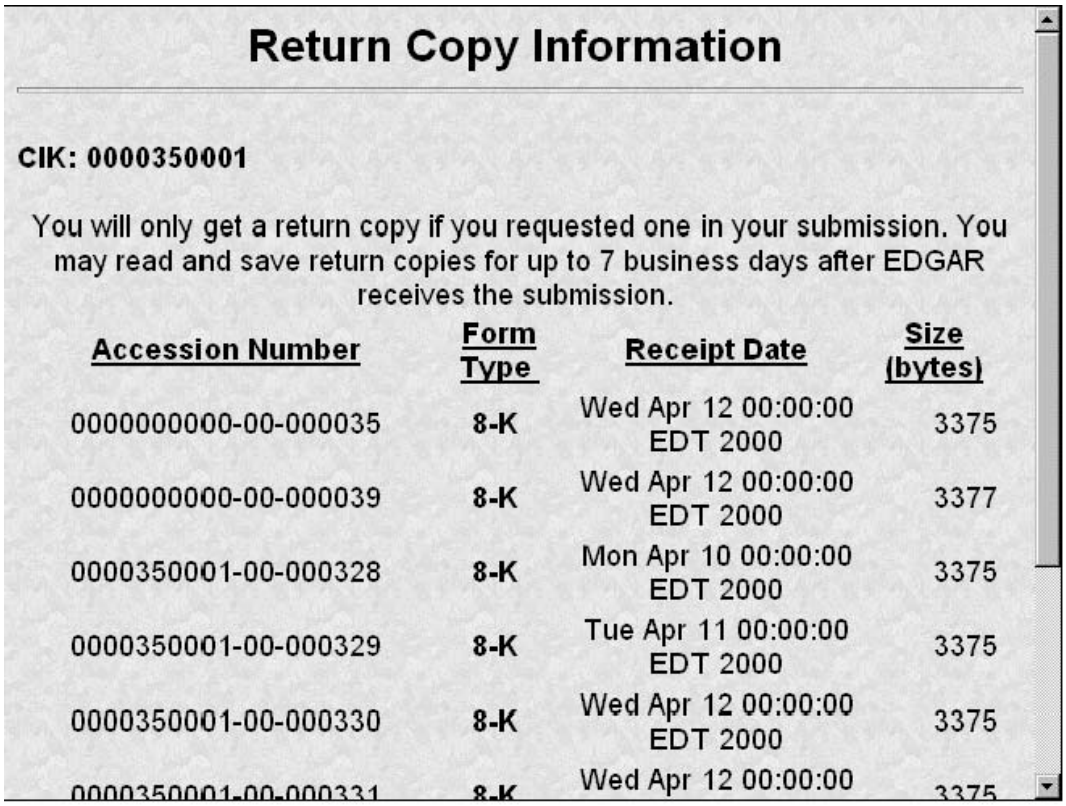
### 11.4.4 Retrieve Return Copies

EDGAR now allows you to access your requested Return Copy using the EDGAR Filing Website.

1. Login to EDGAR.
2. Click on Retrieve/Edit Data.
3. The Retrieve/Edit Data page appears and prompts you for your CIK and CCC information.

This page verifies that you have rights to access the requested Return Copy.

4. When the Company and Submission Information Retrieval page appears, click on Retrieve Return Copies. The Return Copy Information page appears with a list of submissions associated with your CIK.



**Return Copy Information**

**CIK: 0000350001**

You will only get a return copy if you requested one in your submission. You may read and save return copies for up to 7 business days after EDGAR receives the submission.

| Accession Number | Form Type | Receipt Date | Size (bytes) |
|---|---|---|---|
| 0000000000-00-000035 | 8-K | Wed Apr 12 00:00:00 EDT 2000 | 3375 |
| 0000000000-00-000039 | 8-K | Wed Apr 12 00:00:00 EDT 2000 | 3377 |
| 0000350001-00-000328 | 8-K | Mon Apr 10 00:00:00 EDT 2000 | 3375 |
| 0000350001-00-000329 | 8-K | Tue Apr 11 00:00:00 EDT 2000 | 3375 |
| 0000350001-00-000330 | 8-K | Wed Apr 12 00:00:00 EDT 2000 | 3375 |
| 0000350001-00-000331 | 8-K | Wed Apr 12 00:00:00 | 3375 |

**Figure 11-5: Return Copy Information Page**

5. To view a requested Return Copy, click on the [Yes] button at the bottom of the page.
6. The Return Copy Download page displays the list of accession numbers. Select an accession number and click the [Download Return Copy] button.

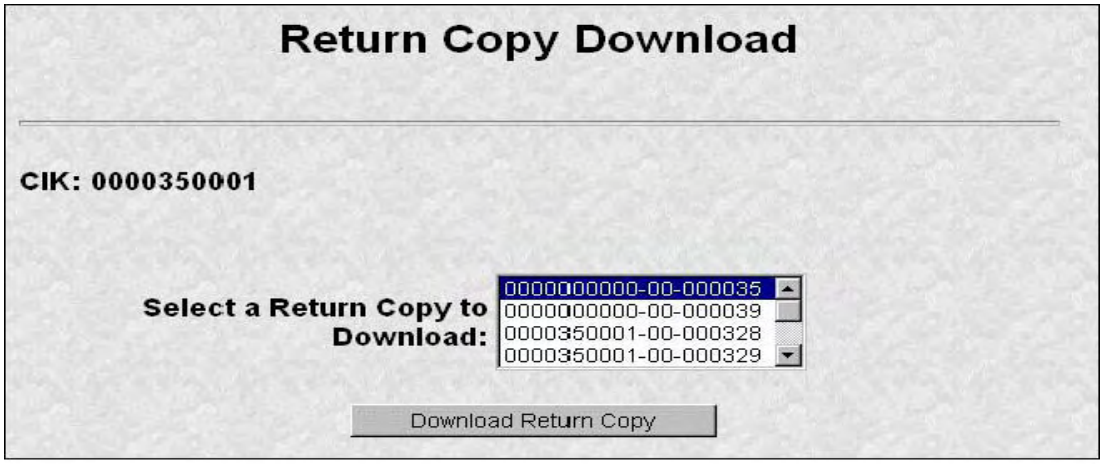



**Figure 11-6: Return Copy Download Page**

The Requested Return Copy Download Confirmation page confirms the submission you want to download and advises you of the amount of time it takes to download the information.

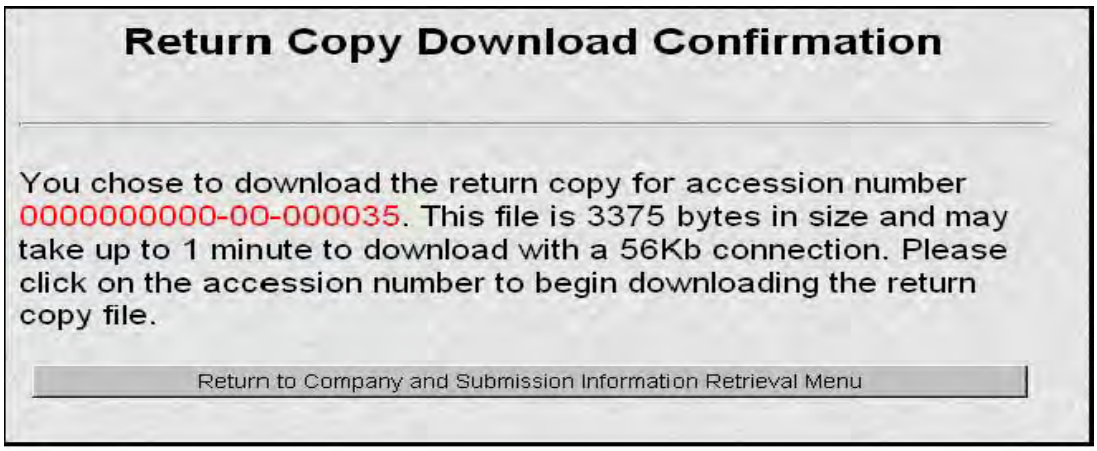



**Figure 11-7: Return Copy Download Confirmation Page**

7. Click on Accession Number to continue.
8. The Return Copy page appears and displays a requested Return Copy of your submission.

**Note:** Requested Return Copies are stored on the EDGAR Filing Website for seven business days.

Use your browser's print feature to print the Return Copy for future reference. You can also use your browser's save feature to save the Return Copy as a HTML or text file.

## 11.5 Submission Information

Retrieve Submission Information allows you to verify and retrieve information about any submission in EDGAR that is associated with that login CIK. Information will be returned only for submissions where the CIK (identified in the upper left corner of the Retrieve/Edit Company and Submission Data page) is either the Filer CIK or Login CIK of the related submission.

Access to submission status information depends upon some time variables. In general, test filing information will only be available for two business days. Suspended filing information will be available for six business days. Accepted live filing information will be available for thirty business days.

### 11.5.1 Retrieving Submission Notification

Once you have logged into EDGAR and accessed the Company and Submission Information Retrieval page, you can access submission notifications for your CIK:

1. Click on Retrieve Submission Information. The Retrieve Submission Information page appears.

**Figure 11-8: Retrieve Submission Information Page**

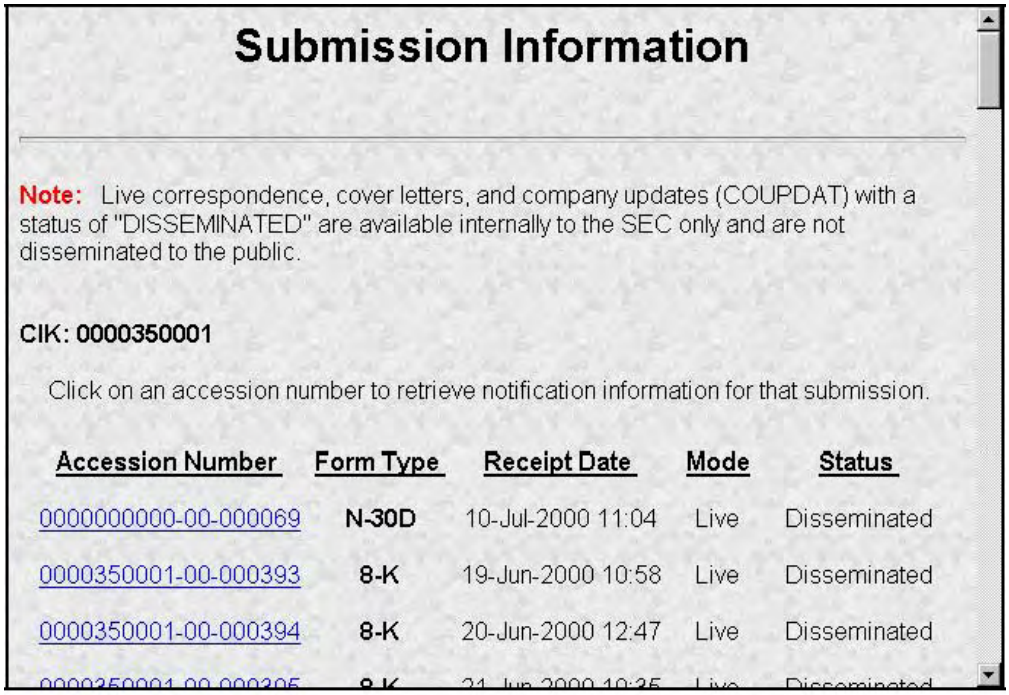
2. Enter query parameters for any or all of these three fields:

- Enter the accession number of the filing you are looking for in the Accession Number field. This query screen does not accept wild card characters. To retrieve all submissions, leave the Accession Number field blank.
- Choose the type of submission you are looking for: Test, Live, or Both from the Transmission Mode field.
- Choose the date range of when the submission was transmitted: Today, Within 5, 10, or 30 Days from the Receipt Date Range field.

3. Click on the [Get Information] button.

EDGAR retrieves a list of submissions associated with your CIK using the criteria you entered above.

**Note:** If the information you enter does not retrieve any submissions, you can click on the [Back] button and enter different information.



## Submission Information

**Note:** Live correspondence, cover letters, and company updates (COUPDAT) with a status of "DISSEMINATED" are available internally to the SEC only and are not disseminated to the public.

**CIK: 0000350001**

Click on an accession number to retrieve notification information for that submission.

| Accession Number | Form Type | Receipt Date | Mode | Status |
|---|---|---|---|---|
| 0000000000-00-000069 | N-30D | 10-Jul-2000 11:04 | Live | Disseminated |
| 0000350001-00-000393 | 8-K | 19-Jun-2000 10:58 | Live | Disseminated |
| 0000350001-00-000394 | 8-K | 20-Jun-2000 12:47 | Live | Disseminated |

**Figure 11-9: Submission Information Page**

When the Submission Information page appears, a list of filings displays. Click on the accession number hyperlink to retrieve the Submission Notification page. This page displays the e-mail notification that the e-mail recipients received. You can print this page for future reference using your browser's printing function.

## Submission Notification

```
Subject: ACCEPTED FORM TYPE 8-K (0000350001-05-029072)
Date: 01-Jul-2005 10:17

THE FOLLOWING SUBMISSION HAS BEEN ACCEPTED BY THE U.S. SECURITIES AND EXCHANGE
COMMISSION.


COMPANY:        JOHN DOE CO
FORM TYPE:      8-K                     NUMBER OF DOCUMENTS: 10
RECEIVED DATE:  01-Jul-2005 10:15       ACCEPTED DATE:       01-Jul-2005 10:17
FILING DATE:    01-Jul-2005 10:15
TEST FILING:    NO                      CONFIRMING COPY:     NO

ACCESSION NUMBER: 0000350001-05-029072

FILE NUMBER(S):
   1. 811-09447
```

**Figure 11-10: Submission Notification Page**

### 11.5.2 Retrieve Module/Segment Information

When you are creating a submission and want to include a reference to a module or segment, you can verify that it is residing on EDGAR by using the Retrieve Module and Segments page on the EDGAR Filing Website:

1. Login to EDGAR and access the Retrieve/Edit Company and Submission page. Refer to Volume I for details.
2. Click on Retrieve Module/Segment Information.
3. The Module/Segment Information page appears. Click on one of the two links to access the module or segment information page:

- Retrieve Module Information
- Retrieve Segment Information

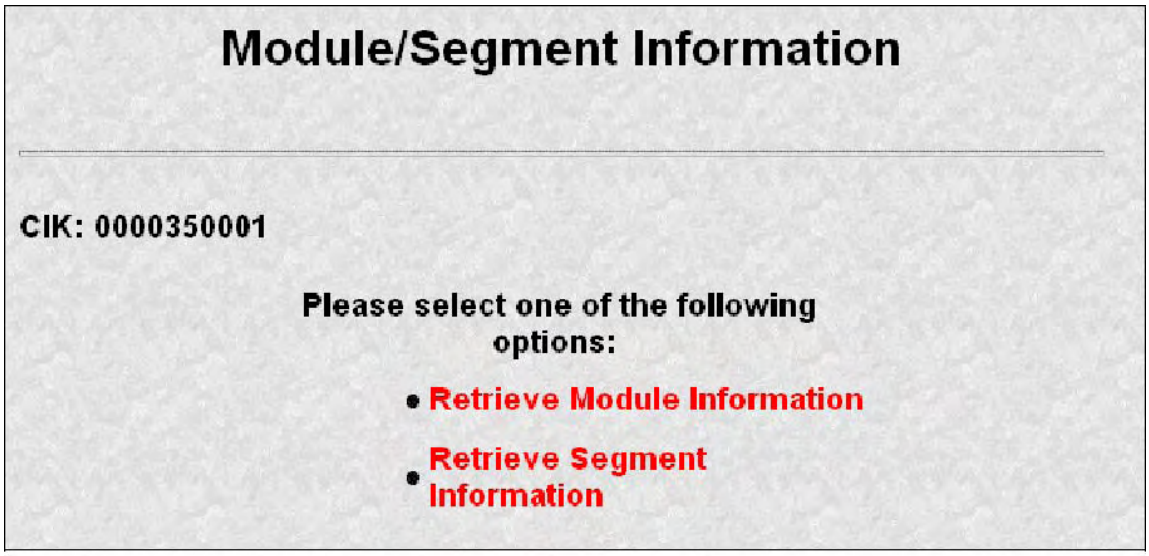



**Figure 11-11: Module/Segment Information Page**

### 11.5.3 Module Information

When you access the Module Information page by clicking on Retrieve Module Information, EDGAR displays a list of all the modules currently residing on EDGAR for your CIK. The list contains the names and dates the modules were posted.

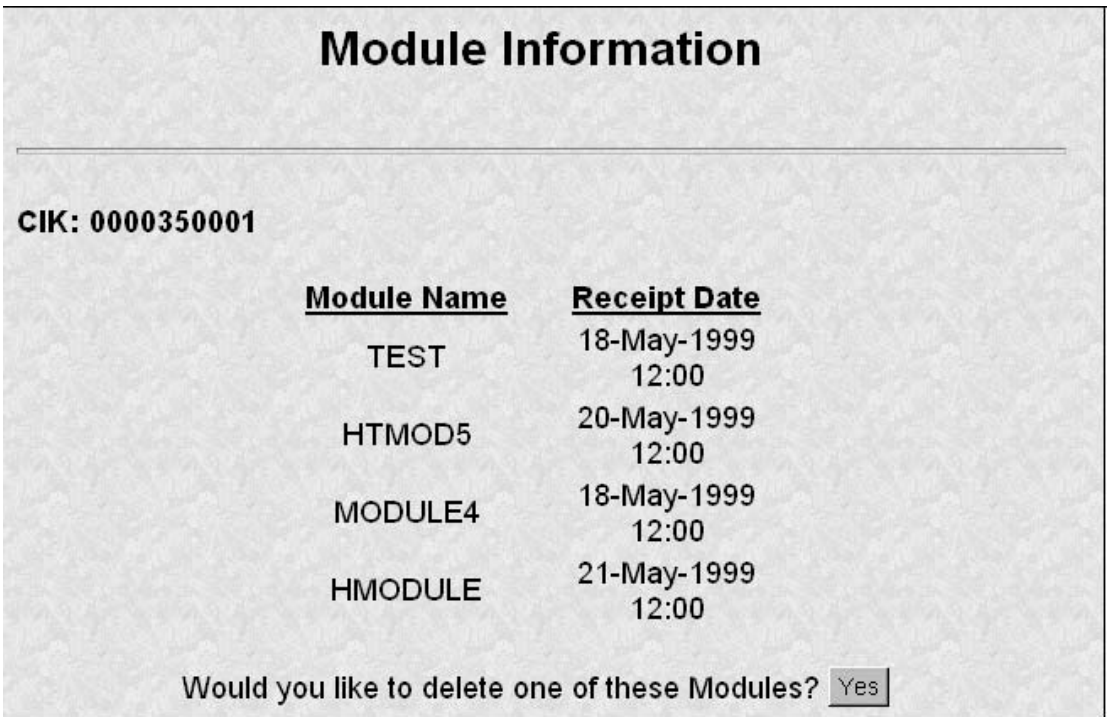



**Figure 11-12: Module Information Page**

Use your browser's print function to print this list for future reference in your submission documents, or reference in the Module/Segment page of EDGARLink.

**Note:** You cannot view the contents of a module or segment from this page.

#### 11.5.3.1 Deleting Modules

Because modules are stored on EDGAR indefinitely, from time to time you may need to update modules on EDGAR. To replace a module, delete the existing module, and then transmit the new module with the same name.

1. Login to EDGAR and access the Module/Segment Information page.
2. Click on Retrieve Module Information. The Module Information page appears.
3. Click on the [Yes] button at the bottom of this page to open the Delete Module page.

On the Delete Module page, a list of your modules is displayed in the Select Module to Delete list.

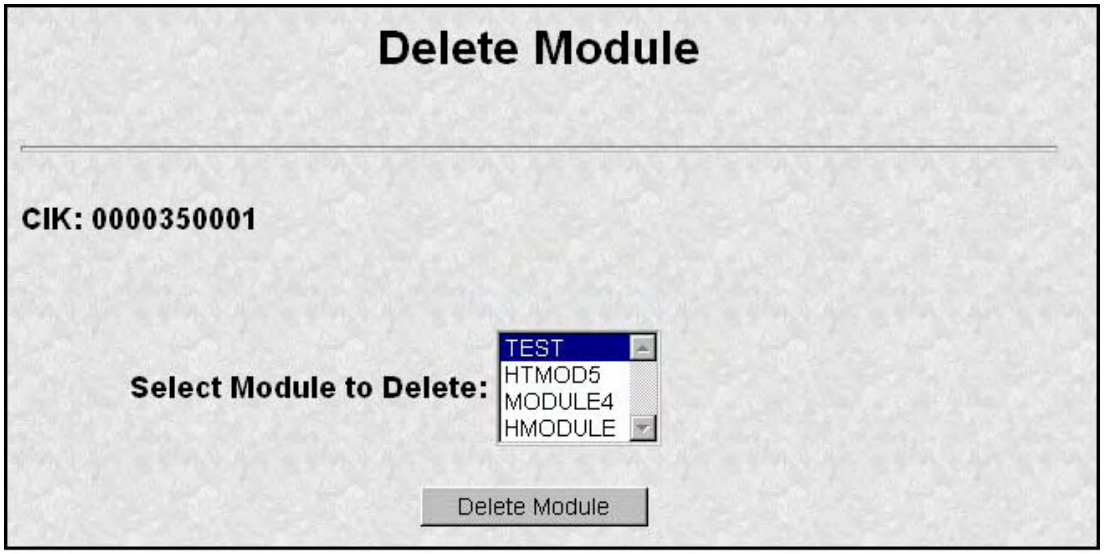



**Figure 11-13: Delete Module Page**

4. Scroll down the list and select the module you want to delete by clicking on it.
5. Click on the [Delete Module] button.

The Module Delete Confirmation page appears listing the module name and confirming you want to delete the listed module from EDGAR.

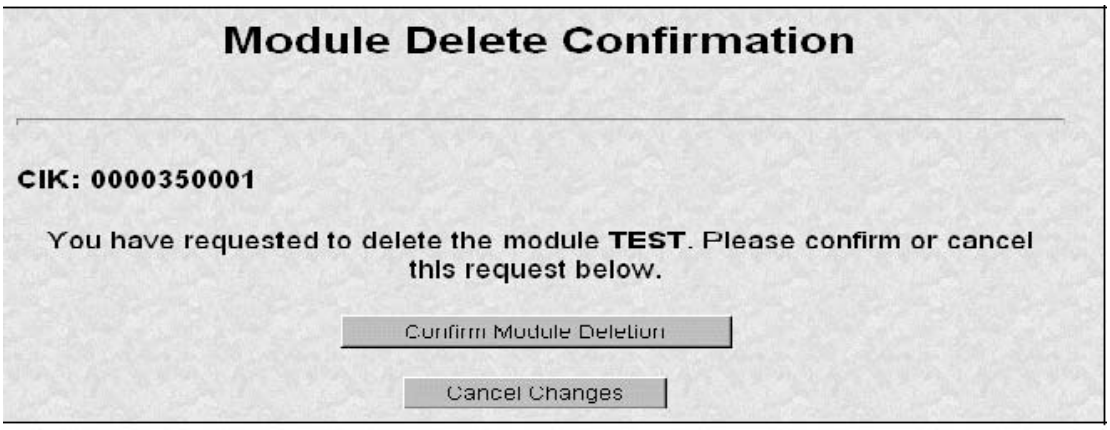



**Figure 11-14: Module Delete Confirmation Page**

6. Click on the [Confirm Module Deletion] button to delete the module.

- Click on the [Cancel Changes] button to cancel the deletion, and return to the Company and Submission Information Retrieval page.

The Delete Module Results page appears confirming your module has been deleted. Return to the Delete Module page to remove any additional modules. Once your module has been deleted from EDGAR, you cannot restore it. You will have to prepare and resubmit the module using the Module/Segment template.

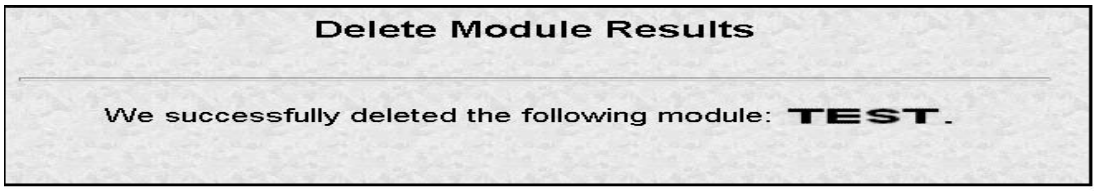



**Figure 11-15: Delete Module Results Page**

### 11.5.4 Segment Information

Because segments are stored on EDGAR for only six (6) business days, you do not need to delete them. However, you can check to verify that a segment is still residing on EDGAR:

1. Login to EDGAR and access the Module/Segment Information page, Figure 11-11: Module/Segment Information Page.
2. Click on Retrieve Segment Information. The Segment Information page appears with a list of all the segments related to your CIK.

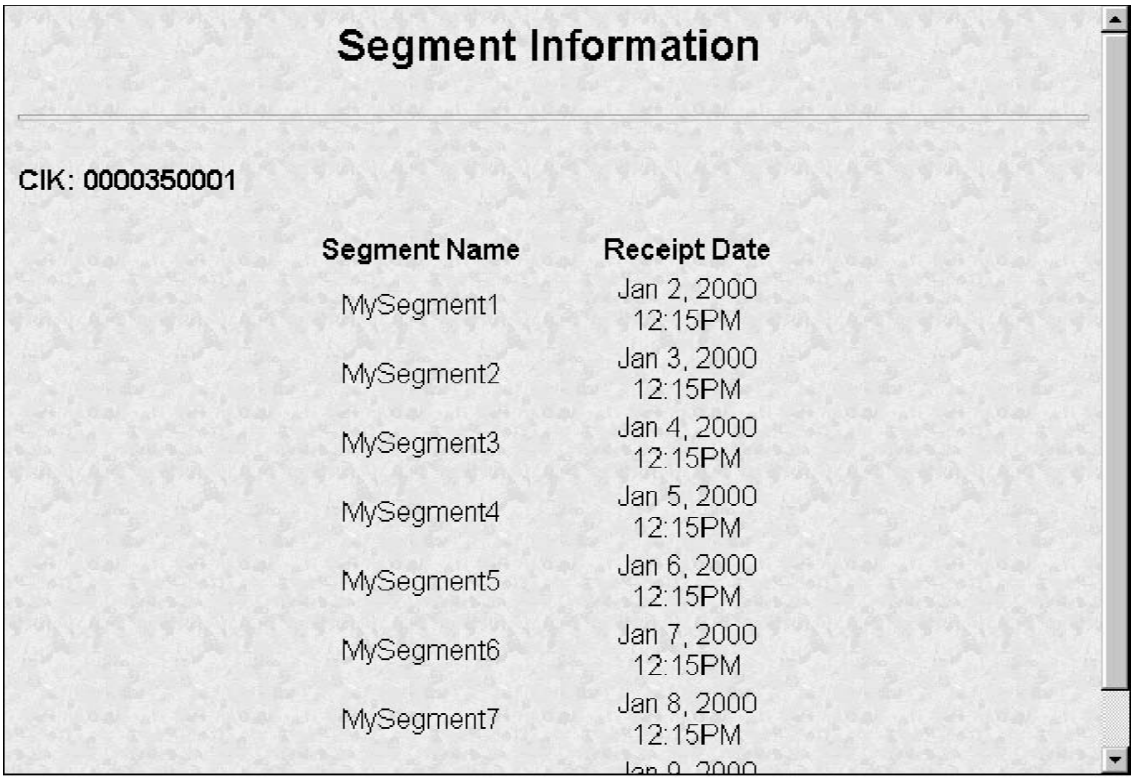



**Figure 11-16: Segment Information Page**

You can print this page using your browser's printing function for future reference.

This page displays the Segment Name and the Receipt Date. Remember you have six business days from the time EDGAR receives your segment to reference it in your submission. If you do not use the segment within six business days, you will have to resubmit it.

## 11.6 Getting Help with the Content of Filings or Exemptions/Adjustments

For help regarding filing content or fees, see Section 2.3.5, Getting Help with EDGAR.

# APPENDIX A. MESSAGES REPORTED BY EDGAR

## A.1 Introduction

EDGAR generates and sends either acceptance or suspense messages to you after your submission has been received. Either type of message may contain notices of discrepancies or inconsistencies in the submission. Those notices are reported as warnings or errors. Errors cause a submission to be suspended, but warnings do not.

After EDGAR generates a suspense message, you must correct and/or resubmit the submission before we can accept it.

**Notes:**

(1) In some cases, EDGAR may replace an unrecognizable character in your submission with a circumflex (^).

(2) Some discrepancies may generate either a warning or an error message depending upon the tag or value involved.

(3) If you use the submission or document validation option to check a filing before submitting it to us, you will receive the same similar messages as those received from EDGAR.

(4) The term “tag” actually means “field.”

This appendix contains the following:

- Examples of acceptance and suspense messages.
- Examples of errors and warnings reported in acceptance and suspense messages, and the accompanying messages that are generated.
- An alphabetical listing of error/warning messages, with explanations and suggested solutions.

## A.2 Example of Acceptance Message for Official Filings Returned via the Internet:

```
FROM:       EDGAR POSTMASTER [EDGARPOST1]
TO:         jsmith@xyz.com
DATE:       10-Jan-2003 10:48
SUBJECT:    ACCEPTED FORM TYPE 10-K       (1010101010-99-010051)
MSG ID:     97349-56392
THE FOLLOWING SUBMISSION HAS BEEN ACCEPTED BY THE U.S. SECURITIES AND
EXCHANGE COMMISSION:

COMPANY: HI TECH PHARMACAL CO INC
FORM TYPE:        4                 NUMBER OF DOCUMENTS: 3
RECEIVED DATE:    10-Jan-2003 10:48       ACCEPTED DATE: 10-Jan-2003 10:48
FILING DATE:      10-Jan-2003 10:48
TEST FILING: NO                     CONFIRMING COPY: NO

ACCESSION NUMBER: 1010101010-03-010051
FILE NUMBER(S):
1. 000-20424

THE PASSWORD FOR LOGIN CIK 1010101010 WILL EXPIRE 31-DEC-2003
PLEASE REFER TO THE ACCESSION NUMBER LISTED ABOVE FOR FUTURE INQUIRIES.

REPORTING-OWNER(S):

   1. CIK:              0000887497
      OWNER:       BLACK, JOE
      FORM TYPE: 4
      FILE NUMBER(S):

         1. 000-20424

ISSUER:
   2. CIK:              0001186838
      COMPANY:          HI TECH PHARMACAL CO INC
      ------------------------------ NOTICE -------------------------------
{Adhoc Notification message}
```

## A.3 Example of Suspense Message:

```
FROM:       EDGAR POSTMASTER [EDGARPOST1]
TO:         TESTER01
DATE:       8-JAN-2003 10:54
SUBJECT:    SUSPENDED FORM TYPE 4         (0000950136-03-000028)
MSG ID:     13359-36894
THE FOLLOWING SUBMISSION HAS BEEN SUSPENDED BY THE U.S. SECURITIES AND
EXCHANGE COMMISSION:

FORM TYPE:  4                 NUMBER OF DOCUMENTS: 1
RECEIVED DATE: 8-JAN 2003 10:18 SUSPENDED DATE: 8-JAN-2003 10:19
TEST FILING: NO               CONFIRMING COPY: NO
ACCESSION NUMBER: 0000950136-03-000028
FILE NUMBER(S):
1. NONE.
THE PASSWORD FOR LOGIN CIK 0000123567 WILL EXPIRE 01-FEB-2003 00:00.
THIS SUBMISSION MUST BE RE-TRANSMITTED IN ITS ENTIRETY.

ERR:  TAG_VALUE_MISSING_OR_INVALID
MSG:  Value for IssuerCIK is missing or invalid 0101010101.
LOC:  LINE NUMBER: 0
------------------------------ NOTICE ---------------------------------
{Adhoc Notification message}
```

## A.4 Explanation of Error Messages

EDGAR will list each error in the order in which it was encountered in processing. Some error conditions may generate more than one error.

You will receive an error message, via the Internet address you have provided, in the following format:

ERR: DUPLICATE_FILER
(This is EDGAR's internal error message name for the error condition.)

MSG: FILER_CIK (VALUE) IS DUPLICATED
(This message describes the error.)

**Note:** If the same error occurs repeatedly in a filing, not all of the errors will be reported. For example, if the filing has exceeded the reporting limit for the number of invalid characters in a filing, only the first 10 occurrences will be reported.

LOC: This portion of the message helps you identify the line number associated with the error. The position of the error (character count) helps you move directly to the error location so that you may easily repair the error.

For example, the LOC section of the error message could be:

```
LINE NUMBER:  30
```

This appendix lists the Error Message names in alphabetical order.

The "ERR" or "WRN" and "MSG" sections of an error-check message are repeated in the List of Errors. We have included the following two additional information categories in this list:

| | |
|---|---|
| DESCRIPTION OF ERROR | This is a more detailed description of the problem that caused the error and may explain why the filing was not accepted. |
| SOLUTION: | This section of the message makes some suggestions for correcting the error. |

**Note:** Some error messages can be used for more than one tag field or error. In each error message that can apply to multiple tags, the term <tag> or field is used. The error message, which is in EDGARLink and received from the Internet, indicates the actual tag that caused the error.

An example of an error message that could be used for more than one tag could be:

ERR: REQUIRED_TAG_MISSING

MSG: Required <CIK> tag is missing.

When you find "REQUIRED_TAG_MISSING" in the List of Errors, the message reads:

MSG: Required <value> tag is missing.

Since many tags are required for acceptance, not every possible message is listed here. The EDGARLink or Internet message specifies exactly which required tag is missing.

Similarly, a tag's value may be noted in the error message received from the Internet or EDGARLink. In the listing of errors in the manual, however, the message will have the tag value in parentheses (value). The Internet error message will show the actual value that was inserted. For example, if the correct CIK is 0000456789 and you entered 0000466789 after the <CIK> tag, the error message will read:

```
ERR: INCONSISTENT_TAG_VALUE
MSG: <CCC> value is inconsistent with <CIK> (0000466789).
```

For the previous error, the message in this appendix will be:

```
MSG: <TAG> value is inconsistent <CIK> (value).
```

Although EDGARLink and EDGAR have been designed to find as many errors as possible, certain types of submission errors will halt processing so that subsequent errors cannot be detected. For example, when the system does not recognize a submission type, the filing requirements cannot be checked. Under such conditions, you will receive the message, "May contain other errors."

## A.5 List of Errors and Warnings

**Note:** Errors [ERR] will cause a filing to be suspended; warnings [WRN] will not.

| | |
|---|---|
| ERR: | **ACC_INV_FILE_NUMBER** |
| MSG: | Reporting file number (value) does not match filing's file number (value). |
| DESCRIPTION OF ERROR: | XML submission's file number does not match filer file number in EDGAR. |
| SOLUTION: | Correct file number for filer and resubmit. Contact the Office of Filer Support for more information. |

| | |
|---|---|
| ERR: | **ACC_REF_FILE_NUMBER** |
| MSG: | Reference file number (value) is not found in EDGAR. |
| DESCRIPTION OF ERROR: | XML submission contains file number reference to another transfer agent starting with "084" that does not exist in EDGAR. |
| SOLUTION: | Correct referenced SEC file number and resubmit. Contact the Office of Filer Support for more information. |

| | |
|---|---|
| ERR: | **ACTIVATE_CLASSES** |
| MSG: | CIK (value) attempting to activate class (contract) (value). |
| DESCRIPTION OF ERROR: | CIK (value) is attempting to activate class (value) and is not permitted to do so. |
| SOLUTION: | Company must be an investment management company of type N-1A, N-3, N-4 or N-6. Contact the Office of Filer Support for more information. |

| | |
|---|---|
| ERR: | **ACTIVATE_SERIES** |
| MSG: | CIK (value) attempting to activate series (value). |
| DESCRIPTION OF ERROR: | CIK (value) is attempting to activate series (value) and is not permitted to do so. |
| SOLUTION: | Company must be an investment management company of type N-1A, N-3, N-4 or N-6. Contact the Office of Filer Support for more information. |

| | |
|---|---|
| ERR: | **ACTIVE_CONTENT_NOT_ALLOWED** |
| MSG: | Active content found within HTML document (DOCUMENT_TYPE): (value). |
| DESCRIPTION | A script, or other active content, was embedded in an HTML document |

| | |
|---|---|
| OF ERROR: | that was attached to the EDGAR filing. |
| SOLUTION: | Remove any scripts from HTML document(s) before submitting the filing to EDGAR. |
| SOLUTION: | This WARNING will not prevent the submission from processing successfully. However, you should update the mailing address for the reported CIK. |

| | |
|---|---|
| ERR: | **BEGIN_TAG_MISSING** |
| MSG: | In (value): the (value) end tag has no corresponding begin tag. |
| DESCRIPTION OF ERROR: | Your submission document has a beginning tag missing, i.e., <MODULE> or <HTML>. |
| SOLUTION: | Insert the missing tag, enclose the document, and retransmit your submission. |

| | |
|---|---|
| ERR: | **CANNOT_VALIDATE_DOCUMENT** |
| MSG: | Document (value) has a (value) of (value), so it will not be validated. |
| DESCRIPTION OF ERROR: | Your submission document cannot be validated because it is a graphic. |
| SOLUTION: | Turn off the Validation check box in EDGARLink and retransmit your submission. |

| | |
|---|---|
| ERR: | **CHANGE_TO NON_SERIES_CLASS_FUND** |
| MSG: | CIK (value) with existing active series is changing to non-S/C Fund (value). |
| DESCRIPTION OF ERROR: | CIK (value) has existing active series and is attempting to change its investment company type to one of the following: N-1, N-2, N-5, S-1, S-3, or S-6. |
| SOLUTION: | Using the EDGAR filing website, deactivate all series and classes before attempting to change investment company type. |

| | |
|---|---|
| ERR: | **CHANGE_TO SERIES_CLASS_FUND** |
| MSG: | CIK (value) with existing series is changing to S/C Fund (value). |
| DESCRIPTION OF ERROR: | CIK (value) has existing series and is attempting to change its investment company type to one of the following: N-1A, N-3, N-4, or N-6. |
| SOLUTION: | Contact the Office of Filer Support for more information. |

| | |
|---|---|
| ERR: | **CIK_DEPOSITOR_MISMATCH** |
| MSG: | Depositor CIK (value) provided for CIK (value) is not the parent of that CIK. |
| DESCRIPTION OF ERROR: | The provided depositor is not associated with the filer. |
| SOLUTION: | Correct the submission file and resubmit. |

| | |
|---|---|
| ERR: | **CIK_FILE_NUMBER_MISMATCH** |
| MSG: | File Number (value) provided for CIK (value) does not belong to that CIK. |
| DESCRIPTION OF ERROR: | A provided file number is not associated with the correct filer. |
| SOLUTION: | Correct the filing and resubmit. |

| | |
|---|---|
| ERR: | **CIK_IRS_NUMBER_MISMATCH** |
| MSG: | IRS Number (value) provided for CIK (value) is incorrect. |
| DESCRIPTION OF ERROR: | The IRS Number specified for the filer is incorrect. |
| SOLUTION: | Correct the filing and resubmit. |

| | |
|---|---|
| ERR: | **CIK_REF_429_MISMATCH** |
| MSG: | Ref429 File Number (value) provided for CIK (value) does not belong to that CIK. |
| DESCRIPTION OF ERROR: | A Reference429 file number is not associated with the correct filer. |
| SOLUTION: | Correct the filing and resubmit. |

| | |
|---|---|
| ERR: | **CIK_REF_462B_MISMATCH** |
| MSG: | Ref462B File Number (value) provided for CIK (value) does not belong to that CIK. |
| DESCRIPTION OF ERROR | A Reference462B file number is not associated with the correct filer. |
| SOLUTION: | Correct the filing and resubmit. |

| | |
|---|---|
| ERR: | **DBM_SUSPEND_WITH_REASON** |
| MSG: | (value) |
| DESCRIPTION OF ERROR | Value is the suspend reason selected for blocked submission. |
| SOLUTION: | Contact the Office of Filer Support for more information. |

| | |
|---|---|
| ERR: | **DOC_NAME_TYPE_MISMATCH** |
| MSG: | Document (value) cannot have a type of (value). |
| DESCRIPTION OF ERROR | One of the documents in your submission has a missing file name type, incorrect extension, invalid Type 1 module or segment, or incorrect file type. |
| SOLUTION: | Correct the submission document and retransmit. |

| | |
|---|---|
| WRN: | **DOCUMENT_DELETED** |
| MSG: | The PDF document (value) was removed from the submission since it contains invalid content. |
| DESCRIPTION OF WARNING: | The unofficial PDF document contains an invalid tag and was removed from the submission. |
| SOLUTION: | The submission will not be suspended if this is the only error. |

| | |
|---|---|
| ERR: | **DUPLICATE_FILING** |
| MSG: | Duplicate filing |
| DESCRIPTION OF ERROR: | You have submitted a duplicate filing. This error may require our intervention for proper resolution. |
| SOLUTION: | Verify period of report and make correction, if necessary. If you accidentally submitted a duplicate filing that was suspended, no further action is needed. EDGAR will delete a suspended submission after six (6) business days. If necessary, contact us for help with resolving this problem. If you believe your filing is not a duplicate, call your subject matter division, Corporation Finance, or Investment Management. |

| | |
|---|---|
| ERR: | **DUPLICATE_FOOTNOTE_ID** |
| MSG: | Footnote ID of "(value)" is used to identify more than one footnote in the <footnotes> section. |

| | |
|---|---|
| DESCRIPTION OF ERROR: | Attempted to create more than one footnote with the same ID. |
| SOLUTION: | Remove the duplicate ID and resubmit. |

| | |
|---|---|
| ERR: | **DUPLICATE_FOOTNOTE_REFERENCE** |
| MSG: | The (value) references footnote (value) more than once. |
| DESCRIPTION OF ERROR: | An entry in either the Derivative or Non-Derivative table references the same footnote ID more than once. |
| SOLUTION: | Remove the duplicate reference and resubmit. |

| | |
|---|---|
| WRN: | **DUPLICATE_MODSEG_REFERENCE** |
| MSG: | In (value): the reference to the (value) named (value) is specified more than once. |
| DESCRIPTION OF WARNING: | Your submission references the same module or segment twice. |
| SOLUTION: | Correct the Type 2 module or segment document reference and retransmit your submission. |

| | |
|---|---|
| ERR: | **DUPLICATE_MODULE_NAME** |
| MSG: | Attempt to re-use module name (value). |
| DESCRIPTION OF ERROR: | You attempted to Add, Delete, or Replace the module more than once in a single submission, or attempted to add a module that already exists. |
| SOLUTION: | Either rename a module that you wish to add or, if this is a second attempt to add or replace a module, check with Filer Support to verify if the module has already been received, replaced, or added. If so, no further action is required. |

| | |
|---|---|
| ERR: | **DUPLICATE_MODULE_RESOLUTION** |
| MSG: | Type 2 MODULE reference (value) is to a file named (value). Another document, module, or segment in this submission has this same file name. |
| DESCRIPTION OF ERROR: | A module submission has the same name as another submission document. |
| SOLUTION: | Rename the module file and retransmit. |

| | |
|---|---|
| ERR: | **DUPLICATE_SEGMENT_NAME** |
| MSG: | You attempted to re-use a segment name (value). |
| DESCRIPTION OF ERROR: | You attempted to use duplicate segment names. This error can occur because: there are duplicate segment names within one segment submission; you attempted to use a segment name defined in a previous submission. |
| Note: | Segment names expire upon use or after six (6) days from entry date. |
| SOLUTION: | Define a unique segment name and re-submit. |

| | |
|---|---|
| ERR: | **DUPLICATE_SEGMENT_RESOLUTION** |
| MSG: | Type 2 Segment reference (value) is to a file named (value). Another document or module in this submission has this same file name. |
| DESCRIPTION OF ERROR: | A segment submission has the same name as another submission document. |
| SOLUTION: | Rename the segment file and retransmit. |

| | |
|---|---|
| ERR: | **DUPLICATE_TAG_VALUE** |
| MSG: | Class (id value) has a Class Name of (value) which is duplicated. |
| DESCRIPTION OF ERROR: | Class name is a duplicate Class name for the Series. |
| SOLUTION: | Retrieve and review the information in a new session and resubmit with another value. |

| | |
|---|---|
| ERR: | **DUPLICATE_TAG_VALUE** |
| MSG: | Class (id value) has a Ticker Symbol of (value) which is duplicated. |
| DESCRIPTION OF ERROR: | Ticker symbol is a duplicate for the CIK. |
| SOLUTION: | Retrieve and review the information in a new session and resubmit with another value. |

| | |
|---|---|
| ERR: | **DUPLICATE_TAG_VALUE** |
| MSG: | Series (id value) has a Series Name of (value) which is duplicated. |
| DESCRIPTION OF ERROR: | Series name is a duplicate Series name for the CIK. |

| | |
|---|---|
| SOLUTION: | Retrieve and review the information in a new session and resubmit with another value. |

| | |
|---|---|
| ERR: | **DUPLICATE_TAG_VALUE** |
| MSG: | (Value) tag is duplicated. |
| DESCRIPTION OF ERROR: | The same tag value occurs more than once in the list of tag values. For example, an SRO value of "AMEX" is provided twice. |
| SOLUTION: | Remove the duplicate tag value. |

| | |
|---|---|
| ERR: | **DUPLICATE_XFDL_DATA_NODE** |
| MSG: | Improperly constructed XFDL submission file. The file has multiple MIME data nodes for document (value). |
| DESCRIPTION OF ERROR: | There are duplicated documents in your submission. |
| SOLUTION: | Remove the duplicated document and retransmit your submission. |

| | |
|---|---|
| ERR: | **EDGARLINK_DOCUMENT_ERROR** |
| MSG: | The document (value) contains (value) error(s). |
| DESCRIPTION OF ERROR: | Your submission contains errors. |
| SOLUTION: | Open the template that was submitted and view the attached documents. Fix errors, save and reattach document to submission, and revalidate. |

| | |
|---|---|
| ERR or WRN: | **EMPTY_DOCUMENT** |
| MSG: | Document (value) in Submission of type (value) is empty. |
| DESCRIPTION OF ERROR OR WARNING: | The document indicated contains only white space. |
| SOLUTION: | Open the template that was submitted and view the attached documents. |

| | |
|---|---|
| ERR: | **END_TAG_MISSING** |
| MSG: | In (value): the (value) begin tag has no corresponding end tag. |
| DESCRIPTION OF ERROR: | Your submission document has an end tag missing, i.e., </MODULE> or </HTML>. |

| | |
|---|---|
| SOLUTION: | Insert the missing tag, enclose the document, and retransmit your submission. |

| | |
|---|---|
| ERR: | **FEE_DATA_ANALYSIS** |
| MSG: | This filing has a fee data error. |
| DESCRIPTION OF ERROR: | An analyst is suspending this submission from the SEC Workstation due to invalid fee data. |
| SOLUTION: | N/A. |

| | |
|---|---|
| ERR: | **FEE_DUE_AND_PAID_MISMATCH** |
| MSG: | Amount of fee being paid (value) is less than the amount of fee owed (value). |
| DESCRIPTION OF ERROR: | Your account does not have enough money to cover the fee bearing submission. |
| SOLUTION: | Check with U.S. Bank and deposit the missing amount. If the fee is offset, check your calculations and retransmit your submission. |

| | |
|---|---|
| ERR: | **FILE_NUM_PREFIX_ALREADY_USED** |
| MSG: | CIK (value) already has a file number with a prefix of (value). |
| DESCRIPTION OF ERROR: | The filing is being BLOCKED because the filer has previously submitted a filing that received a file number with the reported prefix. |
| SOLUTION: | Correct the filing and resubmit. |

| | |
|---|---|
| ERR: | **FP_S_INVALID_FILE_NUM** |
| MSG: | The File Number (value) provided for (value) is invalid. |
| DESCRIPTION OF ERROR: | Reporting file number is not valid for selected regulatory agency. |

SOLUTION: Enter valid file number and select appropriate regulatory agency. Transfer agents file numbers assigned by the SEC must start with a "084" prefix. FDIC regulated file numbers must start with "085" and the sequence must be between 0 and 4999. BGFRS regulated file numbers must start with "085" and the sequence must be between 5000 and 9999. OCC regulated file numbers must start with "085" and the sequence must be between 10000 and 14999. OTS regulated file numbers must start with "085-" and the sequence must be between 15000 and 19999. Contact the Office of Filer Support for more information.

~~OCC regulated file numbers must start with "085" and the sequence must be between 10000 and 19999. FDIC regulated file numbers must start with "085" and the sequence must be between 0 and 4999. BGFRS regulated file numbers must start with "085" and the sequence must be between 5000 and 9999. Contact the Office of Filer Support for more information.~~

ERR: **FP_S_TAG_VALUE_MISSING**

MSG: Value for (value) is missing or invalid (value).

DESCRIPTION OF ERROR: XML submission contained blank tag (value) in required field.

SOLUTION: Enter a value for the required field. (Field may be conditionally required based on a previous answer.) Contact the Office of Filer Support for more information.

ERR: **FP_S_VALUE_INVALID**

MSG: Value for (value) is missing or invalid (value).

DESCRIPTION OF ERROR: XML submission contained blank or invalid tag (value).

SOLUTION: Enter a valid value for the required field. (Field may be conditionally required based on a previous answer.) Contact the Office of Filer Support for more information.

ERR: **ILLEGAL_LINK_TO_PRIVATE_DOCUMENT**

MSG: In (value): contains an illegal link to the private document (value).

DESCRIPTION OF ERROR: You have a Private document that has a link from a Public HTML document. All link references from within an HTML document must match the designated Filenames of the referenced documents. Private documents may not be linked. Any link within an HTML document that

| | |
|---|---|
| | does not meet this standard will cause EDGAR to issue this error. |
| SOLUTION: | Please name all of your attached documents that are referenced by links within an HTML document. Do not link to Private documents. You must use only SEC-approved Filenames for your referenced documents. |

| | |
|---|---|
| ERR: | **ILLEGAL_MODSEG_REFERENCE** |
| MSG: | In (value) Submission Type (value) does not support the inclusion of a Type 1 (value) reference within an ASCII document. This document references a (value) named (value). |
| DESCRIPTION OF ERROR: | Your submission references a module or segment that does not exist, or the module or segment name does not conform. |
| SOLUTION: | Verify module or segment on EDGAR. Correct the reference and retransmit the master module or segment. |

| | |
|---|---|
| ERR: | **INCONSISTENT_TAG_VALUE** |
| MSG: | The (value) is inconsistent with (value) (value). |
| DESCRIPTION OF ERROR: | Either the CIK or the CCC is invalid. |
| SOLUTION: | Check your records and correct the inconsistent value. |

| | |
|---|---|
| ERR: | **INSUFFICIENT_FEE_FUNDS** |
| MSG: | This filing has insufficient fee funds. |
| DESCRIPTION OF ERROR: | You sent insufficient fee funds. |
| SOLUTION: | Check the amount required. If necessary, send additional funds, or contact Filer Support if your calculations do not agree with ours. Once the problem is fixed, re-submit the filing. |

| | |
|---|---|
| WRN: | **INSUFFICIENT_FEE_FUNDS** |
| MSG: | This filing has insufficient fee funds. No funds have been debited from the specified account. |
| DESCRIPTION OF WARNING: | This fee bearing filing does not have the correct funds. |
| SOLUTION: | Check the last fee deposit within 24 hours of transmission. |

| | |
|---|---|
| ERR: | **INVALID_ACCOUNT** |
| MSG: | This filing has an invalid fee account number. |
| DESCRIPTION OF ERROR: | An analyst is suspending this submission from the SEC Workstation due to an invalid account number. |
| SOLUTION: | N/A. |

| | |
|---|---|
| ERR: | **INVALID_ASCII_TAG** |
| MSG: | In (value): found an invalid ASCII tag (value). |
| DESCRIPTION OF ERROR: | Your submission document contains invalid ASCII characters. |
| SOLUTION: | Remove the invalid character, enclose, and retransmit your submission. |

| | |
|---|---|
| ERR: | **INVALID_CHARACTER** |
| MSG: | In (value): found an invalid ASCII code (value). |
| DESCRIPTION OF ERROR: | Your submission contains an invalid ASCII character. |
| SOLUTION: | If you receive many messages regarding invalid characters, you may have submitted a word processing document that you did not first convert to ASCII or HTML. In this case, convert the filing to ASCII or HTML and submit the ASCII or HTML version. If you receive such messages after having submitted an ASCII or HTML graphic version of the filing, your word processing software may have made an incomplete translation to ASCII or HTML. You must remove the additional codes individually. The software's "search and replace" feature may help you to locate errors. If you receive only a few such messages, remove the invalid character(s) individually and resubmit the filing. If you cannot "see" the error, it may be a code that cannot be displayed on your PC screen. You may be able to correct the filing by deleting and inserting a space at the location indicated. If you receive only a few such messages and correction of this document would represent an unreasonable burden, call Filer Support to explore whether replacement of the invalid characters with a circumflex (^) destroys the readability of the document. |

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|---|---|
| ERR: | **INVALID_DIGITAL_SIGNATURE** |
| MSG: | Submission (value) contains invalid Digital Signature. |
| DESCRIPTION OF ERROR: | Submission contains invalid Digital Signature. |

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| SOLUTION: | Check to make sure you are using the correct, up-to-date signature file. |

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|---|---|
| ERR: | **INVALID_EFFECTIVENESS_DATE** |
| MSG: | Effectiveness Date (value) is out of range. It must fall between (value) and (value), inclusive. |
| DESCRIPTION OF ERROR: | The filing is SUSPENDED because the specified Effectiveness Date is out of<br>range. The valid format for this tag value can be one of the following: mm-dd-yyyy, mm/dd/yyyy, mm dd yyyy, dd mmm yy, mmm dd yy. |
| Note: | Two digit year values (yy) may be substituted for the four digit year values (yyyy). |
| SOLUTION: | Correct the filing and resubmit. |

| | |
|---|---|
| ERR: | **INVALID_EXTERNAL_REFERENCE** |
| MSG: | In (value): improper external reference (value). |
| DESCRIPTION OF ERROR: | An invalid external reference was embedded in an HTML document that was attached to your EDGAR filing. You may only reference documents that are also contained within your submission or you may reference a previously submitted filing. (The SEC's Public Website provides the ability to search the historical EDGAR filings for filings of interest). Module and Segment documents cannot contain HTML external (graphic) references. Also, attached documents cannot have duplicate names. |
| SOLUTION: | Remove or correct any external graphic references from the HTML document(s) before submitting your filing to EDGAR. |

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|---|---|
| WRN: | **INVALID_FDS_DOCUMENT** |
| MSG: | Financial Data Schedule (value) could not be processed and was excluded from the submission. |
| DESCRIPTION OF WARNING: | The EDGAR system no longer accepts EX-27 Financial Data Schedule documents. When received, such a document is removed from the submission. |
| SOLUTION: | Do not attempt to submit EX-27 FDS documents. |

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|---|---|
| ERR: | **INVALID_FEE_ACCOUNT_NUMBER** |
| MSG: | This filing has an invalid fee account number. |
| DESCRIPTION | An analyst is blocking this submission from the SEC Workstation due to |

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|---|---|
| OF ERROR: | an invalid account number. |
| SOLUTION: | N/A. |

| | |
|---|---|
| ERR: | **INVALID_FEE_DATA** |
| MSG: | The waiver amount is greater than the fee due. |
| DESCRIPTION OF ERROR: | Fee data is incomplete. This error may occur as a result of other errors. |
| SOLUTION: | Correct all errors and resubmit. |

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|---|---|
| ERR: | **INVALID_FEE_DATA** |
| MSG: | This filing has invalid fee data. |
| DESCRIPTION OF ERROR: | An analyst is suspending this submission from the SEC Workstation due to invalid fee data. |
| SOLUTION: | N/A. |

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|---|---|
| ERR: | **INVALID_FEE_OFFERING_DATA** |
| MSG: | This filing has invalid fee offering data. |
| DESCRIPTION OF ERROR: | An analyst is suspending this submission from the SEC Workstation due to invalid offering data. |
| SOLUTION: | N/A. |

| | |
|---|---|
| ERR: | **INVALID_FILE_NUM_PREFIX** |
| MSG: | The File Number (value) provided for CIK (value) does not have a valid prefix of (value). |
| DESCRIPTION OF ERROR: | Only a certain set of file number prefixes are valid for the submission. The file number provided for the specified filer does not have one of these valid suffixes. |
| SOLUTION: | Correct the filing and resubmit. |

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|---|---|
| ERR: | **INVALID_FISCAL_YEAR_TAG** |
| MSG: | Fiscal Year is invalid when Item 5.03 not specified. |
| DESCRIPTION OF ERROR: | The submission file has a data value for the Fiscal Year field, but does not specify Item 5.03 as one of the Items. To update the Fiscal Year, the filer |

must specify Item 5.03.

SOLUTION: Correct the filing and resubmit.

ERR: **INVALID_FOOTNOTE_ID**

MSG: Footnote ID of "(value)" in (value) is invalid. Correct format is an "F" followed by an integer from 1 to 99.

DESCRIPTION OF ERROR: A provided footnote ID does not conform to the proper format.

SOLUTION: Correct the footnote ID and resubmit.

ERR: **INVALID_FOOTNOTE_REFERENCE**

MSG: The (value) references Footnote (value), which does not exist.

DESCRIPTION OF ERROR: An element references a non-existent footnote.

SOLUTION: Repair the footnote discrepancy and resubmit.

ERR: **INVALID_FORM_VERSION**

MSG: Submission (value) contains invalid Form Version.

DESCRIPTION OF ERROR: The form version provided for the submission type is invalid.

SOLUTION: Correct the form version and resubmit.

ERR: **INVALID_HTML_TAG**

MSG: An invalid HTML tag was found within the HTML document (DOCUMENT_TYPE): (VALUE).

DESCRIPTION OF ERROR: All tags within an HTML document must conform to the HTML 3.2 tag subset that is acceptable by EDGAR. Any tag within an HTML document that does not conform to this standard will cause EDGAR to issue this error.

SOLUTION: Within an HTML document, you must use only the SEC-approved set of HTML 3.2 tags.

ERR: **INVALID_NESTED_TAG**

MSG: In (value): the (value) tag must be nested inside a (value) tag nest.

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| DESCRIPTION OF ERROR: | Your submission document contains nested tags that are not structured correctly, i.e., Type 1 Module nested tags. |
| SOLUTION: | Correct the nested tag structure, enclose the document, and retransmit your submission. |

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|---|---|
| ERR: | **INVALID_OBJECT_COUNT** |
| MSG: | Invalid number of correctly specified (value) objects. Provided: (value); Minimum Allowed: (value); Maximum Allowed: (value). |
| DESCRIPTION OF ERROR: | The number of occurrences for a particular XML element is outside its allowable range. For example, you can have from 1 to 10 <reportingOwner>elements. If you have none or more than 10, you will get this error. |
| SOLUTION: | Repair the discrepancy and resubmit. |

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|---|---|
| ERR: | **INVALID_OFFERING_AMOUNT** |
| MSG: | Total offering amount of (value) is invalid. Must be greater than zero. |
| DESCRIPTION OF ERROR: | The offering amount is invalid. |
| SOLUTION: | Correct the offering data and resubmit. |

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|---|---|
| ERR: | **INVALID_OFFERING_DATA** |
| MSG: | This filing has invalid fee offering data. |
| DESCRIPTION OF ERROR: | An analyst is suspending this submission from the SEC Workstation due to invalid offering data. |
| SOLUTION: | N/A. |

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|---|---|
| ERR: | **INVALID_OFFSET_DATA** |
| MSG: | This filing has invalid fee offset data. |
| DESCRIPTION OF ERROR: | To specify an offset, the filer must provide a CIK, File Number, Form Type, and Offset Filing Date. If any of these are missing or invalid, EDGAR cannot query the database for an offset amount. Also, if the query can be made but no offset matches the criteria, EDGAR will generate this error. |
| SOLUTION: | Correct the offset data and resubmit. |

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|---|---|
| ERR: | **INVALID_PDF_TAG** |
| MSG: | In (value): found an invalid PDF tag (value). |
| DESCRIPTION OF ERROR: | No PDF tags that support active content, external references, or scripts are allowed in unofficial PDF attachments. EDGAR will remove the unofficial document from the filing before dissemination. |
| SOLUTION: | Remove the non-supported tags and associated content. |

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|---|---|
| ERR: | **INVALID_REF_462B_PREFIX** |
| MSG: | Ref462B File Number (value) does not have a valid prefix of (value). |
| DESCRIPTION OF ERROR: | A provided Reference 462B file number has an invalid prefix. |
| SOLUTION: | Correct the filing and resubmit. |

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|---|---|
| ERR: | **INVALID_REFERENCE** |
| MSG: | (Value) is an invalid reference. (value) |
| DESCRIPTION OF ERROR: | Submission references data in another submission which is invalid. |
| SOLUTION: | Correct the reference and resubmit. |

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|---|---|
| ERR: | **INVALID_REPORTING_FILE_NUMBER** |
| MSG: | The Reporting File Number (value) for CIK (value) does not have a valid prefix of (value). |
| DESCRIPTION OF ERROR: | The filing is being BLOCKED because the assignment of file numbers depends on the filer having a Reporting File Number with an appropriate prefix. |
| SOLUTION: | Contact us if you require additional information needed to resolve this problem. |

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|---|---|
| ERR: | **INVALID_SERIAL_CO_NAME_TAG** |
| MSG: | Serial Company Name is invalid when Serial Flag not set. |
| DESCRIPTION OF ERROR: | The submission file has a data value for the Serial Company Name field, but<br>not for the Serial Flag. To create a serial company, the filer must provide both the Serial Company Name and the Serial Flag. |

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| SOLUTION: | Correct the filing and resubmit. |

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|---|---|
| ERR: | **INVALID_SUBJ_COMP_FILE_NUMBER** |
| MSG: | The provided File Number (value) for Subject Company (value) does not match the File Number (value) of the company's latest S-4 filing. |
| DESCRIPTION OF ERROR: | The provided File Number (value) for Subject Company (value) does not match the File Number (value) of the company's latest S-4 filing. |
| SOLUTION: | Correct the filing and resubmit. |

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|---|---|
| ERR: | **INVALID_SUBMISSION_TYPE** |
| MSG: | Receipt Server does not process XFDL submission of type: (value). |
| DESCRIPTION OF ERROR: | This error is generated for an unrecognized form type. |
| SOLUTION: | Check the form type you submitted to ensure it was correct. |

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|---|---|
| ERR: | **INVALID_TAG** |
| MSG: | (Value) tag is not valid for confirming copy. |
| DESCRIPTION OF ERROR: | The submission file has a data value in a field (XFDL tag) that is not valid for confirming copy submissions. |
| SOLUTION: | Delete the field that is not valid for a confirming copy submission and resubmit. |

| | |
|---|---|
| ERR: | **INVALID_TAG** |
| MSG: | (Value) must be specified when (value). |
| DESCRIPTION OF ERROR: | (Value) must be specified when the indicated condition is present. |
| SOLUTION: | Correct the submission file and resubmit. |

| | |
|---|---|
| ERR or WRN: | **INVALID_TAG_WHEN ARGUMENT** |
| MSG: | (Value) is invalid (value). |
| DESCRIPTION OF ERROR OR WARNING: | (Value) is invalid when the indicated condition is present. |

SOLUTION: Correct the submission file and resubmit.

ERR: **INVALID_TAG_WHEN_SPECIFIED**

MSG: (Value/tag) is invalid when (value/tag) is specified.

DESCRIPTION OF ERROR: The submission file contains a (value/tag) that is invalid when the indicated (value/tag) is specified.

SOLUTION: Correct the submission file and resubmit.

ERR: **INVALID_UNOFFICIAL_PDF**

MSG: An unofficial PDF document (value) must follow an official ASCII or HTML version associated with an official document.

DESCRIPTION OF ERROR: A PDF document is considered unofficial and may only be included as a supplemental, duplicate attachment of another document within the filing. An official ASCII or HTML version of the document must precede the PDF version within the filing. A PDF document cannot be submitted without an official ASCII or HTML version accompanying it.

SOLUTION: You must include an official ASCII version of the document in the submitted filing and attach it before the unofficial PDF version.

WRN: **LATE_SUBMISSION**

MSG: EDGAR did not receive the Submission (value) on-time. Accordingly, the extension of time allowed by Rule 12b-25 is not available. The Submission (value) has been accepted but re-classified as (value).

DESCRIPTION OF WARNING: The filing is of type NT 15D2, NT 10-K, NT 10-Q, NT 10-D, NT 11-K, NT 20-F, NT NSAR, or NT-NCSR. You must file each of these filing types within a certain time period based on an associated registration statement's effectiveness date, fiscal year end, quarter end, or reporting period. If you file late, the filing type will be re-classified as NTN15D2, NTN 10K, NTN 10Q, NTN 10D, NTN 11K, NTN 20F, NTFNSAR, or NTFNCSR as appropriate.

SOLUTION: No action is required.

ERR: **MISSING_FILE_NUMBER**

MSG: No File Number provided for CIK (value).

DESCRIPTION OF ERROR: A mandatory File Number value was not provided.

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| SOLUTION: | Correct the filing and resubmit. |

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|---|---|
| ERR: | **MISSING_REQUIRED_FEE_DATA** |
| MSG: | This filing has missing required fee data. |
| DESCRIPTION OF ERROR: | Data on which the fee is calculated is incomplete. |
| SOLUTION: | Verify that all required information is present. This error message usually occurs with other error messages. Correct all errors and resubmit. |

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|---|---|
| ERR: | **MISSING_REQUIRED_OFFERING_DATA** |
| MSG: | This filing has missing required offering data. |
| DESCRIPTION OF ERROR: | The offering data is incomplete. |
| SOLUTION: | Verify that all required offering information is present. This error message usually occurs with other error messages. Correct all errors and resubmit. |

| | |
|---|---|
| ERR: | **MISSING_XFDL_MIME_DOCUMENT** |
| MSG: | Improperly constructed XFDL submission file. The document (value) does not have a data node containing the MIME document. |
| DESCRIPTION OF ERROR: | Your submission is missing the enclosed submission document. |
| SOLUTION: | Attach document and retransmit submission. |

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|---|---|
| ERR: | **MODULE_CCC_INVALID** |
| MSG: | (Value) is inconsistent with (value) (value). |
| DESCRIPTION OF ERROR: | The referenced module has an invalid CIK/CCC combination. |
| SOLUTION: | Correct the CIK/CCC combination for the module reference and retransmit the submission. |

| | |
|---|---|
| ERR: | **MODULE_CCC_INVALID** |
| MSG: | In (value): reference to module (value) with CIK of (value) has an invalid CCC value. |
| DESCRIPTION | A document contains a Type 1 module reference with an invalid CIK/CCC |

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|---|---|
| OF ERROR: | combination. |
| SOLUTION: | Correct the CIK/CCC combination for the module reference in the attached document and retransmit the submission. |

| | |
|---|---|
| ERR: | **MODULE_CIK_INVALID** |
| MSG: | (Value) value is inconsistent with (value) (value). |
| DESCRIPTION OF ERROR: | The referenced module has an invalid CIK. |
| SOLUTION: | Correct the CIK for the module reference and retransmit and your submission. |

| | |
|---|---|
| ERR: | **MODULE_CIK_INVALID** |
| MSG: | In (value): reference to module (value) has an invalid CIK of (value). |
| DESCRIPTION OF ERROR: | A document contains a Type 1 module reference with an invalid CIK. |
| SOLUTION: | Correct the CIK for the module reference in the attached document and retransmit the submission. |

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|---|---|
| ERR: | **MODULE_DIR_LIMIT_EXCEEDED** |
| MSG: | Adding (value) modules totaling (value) bytes to the (value) modules totaling (value) bytes that already exist for CIK (value) would exceed directory limit of (value) bytes per CIK. |
| DESCRIPTION OF ERROR: | The size of your module exceeds the amount of storage you are allowed to store in EDGAR, 1 MB. |
| SOLUTION: | Login to the Filing website, remove some of your old modules, and retransmit your new modules. |

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|---|---|
| ERR: | **MODULE_DOCUMENT_TOO_BIG** |
| MSG: | Module (value) is (value) bytes, which exceeds the module document size limit of (value) bytes. |
| DESCRIPTION OF ERROR: | The size of your module exceeds the amount of storage you are allowed to store in EDGAR, 1 MB. |
| SOLUTION: | Edit the module document so that its size is less than 1 MB and retransmit your new module. |

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|---|---|
| ERR: | **MODULE_NOT_FOUND** |
| MSG: | Referenced module (value) does not exist for CIK (value). |
| DESCRIPTION OF ERROR: | The referenced module is not in the database. |
| SOLUTION: | Verify that you entered the reference exactly as it was named when it was submitted. Either correct the module name or resubmit the module. |

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|---|---|
| ERR: | **MODULE_NOT_FOUND** |
| MSG: | In (value): referenced module (value) does not exist for CIK (value). |
| DESCRIPTION OF ERROR: | The referenced module is not owned by the referenced CIK. |
| SOLUTION: | Correct the module and retransmit the module and your submission. |

| | |
|---|---|
| ERR: | **MODULE_REF_DOC_TYPE_ERROR** |
| MSG: | Module (value), which is really (value), is of the same type (value) as the submission but is not a PDF document. |
| DESCRIPTION OF ERROR: | A module reference, which is made via the module's nickname, is actually to a non-PDF file that is of the same type as the submission. That is, an attempt was made to use a module as the submission's primary document. EDGAR does not support this capability. |
| SOLUTION: | Correct the module document and/or the submission and resubmit. |

| | |
|---|---|
| ERR: | **MODULE_REFERENCE_ERROR** |
| MSG: | In (value): illegal reference to module (value). This is really a reference to the file (value), which is not a Type 1 ASCII module. |
| DESCRIPTION OF ERROR: | The referenced module is not a Type 1 ASCII module. |
| SOLUTION: | Create and retransmit the Type 1 module and your submission. |

| | |
|---|---|
| ERR: | **MODULE_REFERENCE_ERROR** |
| MSG: | In (value): a MODULE reference is improperly specified. (value) |
| DESCRIPTION OF ERROR: | Your submission document contains an improper Type 1 module reference. |
| SOLUTION: | Correct the module reference, enclose the document, and retransmit your |

submission.

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|---|---|
| ERR: | **MODULE_REFERENCE_TYPE_ERROR** |
| MSG: | Type (value) module (value) is invalid in context. Type (value) is permissible. |
| DESCRIPTION OF ERROR: | A module reference was encountered in the wrong context. Modules are of two types: 1. Type 1 consists of a partial document. 2. Type 2 consists of one whole document. Type 1 modules must be referenced only from within the body portion of a document. Type 2 modules must be referenced on the Module/Segment List Page. |
| SOLUTION: | Check the type of module being referenced and the location of the reference. If necessary, correct the reference location. |

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|---|---|
| ERR: | **MULTIPLE_HTML_TAG_NESTS** |
| MSG: | In (value): a single HTML document may not contain multiple <HTML> tags. |
| DESCRIPTION OF ERROR: | Your submission document contains more than one <HTML> </HTML> tag combination. |
| SOLUTION: | Remove the additional HTML tags, enclose the document, and retransmit your submission. |

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|---|---|
| ERR: | **NATIONAL_EXCHANGE_CIK** |
| MSG: | Filed by CIK <CIK> is not a National Exchange. This entity is invalid for submission type <25-NSE / 25-NSE/A>. |
| DESCRIPTION OF ERROR: | This error appears for a Form 25-NSE electronic submission if the filed by CIK is not one of the national exchange CIKs. |
| SOLUTION: | Use the correct filed by CIK and resubmit. |

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|---|---|
| ERR: | **NATIONAL_EXCHANGE_CIK** |
| MSG: | Registrant CIK <CIK> is a National Exchange. This entity is invalid for submission type <25 / 25/A>. |
| DESCRIPTION OF ERROR: | This error appears for a Form 25 electronic submission if one of the primary registrant or co-registrant CIKs are one of the national exchange CIKs. |
| SOLUTION: | Use the correct registrant CIK and resubmit. |

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|---|---|
| ERR: | **NESTED_TABLES_NOT_ALLOWED** |
| MSG: | In (value): nested tables are not allowed. |
| DESCRIPTION OF ERROR: | Your HTML submission document contains a nested table. |
| SOLUTION: | Correct the HTML submission document, enclose the document, and retransmit your submission. |

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|---|---|
| ERR: | **NEW_COMPANY_NAME** |
| MSG: | Filer (value) attempted to change the company name to (value). |
| DESCRIPTION OF ERROR: | This message is associated with our processing of the filing and we will have to intervene to ensure proper resolution. |
| SOLUTION: | This message indicates a need for us to take action to address the name change. It is included as a message back to the filer that the name change was not performed because other errors have been found. |

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|---|---|
| ERR: | **NONCONFORMING_XML_FILE** |
| MSG: | Receipt Server encountered a nonconforming XML submission file: (value). The XML Parser treats this as a FATAL error. The submission cannot be processed. |
| DESCRIPTION OF ERROR: | The XML submission file contains an error that prevents the XML parser from completing. |
| SOLUTION: | Fix the submission file and resubmit. |

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|---|---|
| ERR: | **NONCONFORMING_XML_FILE** |
| MSG: | Receipt Server encountered a nonconforming XML primary document: (value). The XML Parser treats this as a FATAL error. Processing halted at this point. |
| DESCRIPTION OF ERROR: | The XML primary document contains an error that prevents the XML parser<br>from completing. |
| SOLUTION: | Fix the primary document and resubmit. |

| | |
|---|---|
| ERR: | **NO_FILE_NUM_WITH_CORRECT_PREFIX** |
| MSG: | CIK (value) has no previous file number with a prefix of (value). |

| | |
|---|---|
| DESCRIPTION OF ERROR: | The filing is being BLOCKED because the assignment of a file number to the filing depends on the existence of a previous filing with a file number having the specified prefix for the specified filer. |
| SOLUTION: | Correct the filing and resubmit. |

| | |
|---|---|
| ERR: | **NO_REPORTING_FILE_NUMBER** |
| MSG: | CIK (value) does not have a Reporting File Number, so a file number cannot be assigned to the filing. |
| DESCRIPTION OF ERROR: | The specified filer does not yet have a Reporting File Number. |
| SOLUTION: | Correct the filing and resubmit. |

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|---|---|
| ERR: | **NO_REPORTING_OWNER_RELATIONSHIP** |
| MSG: | Reporting Owner (value) must have at least one Relationship value specified. |
| DESCRIPTION OF ERROR: | A Reporting Owner must have at least one Relationship (Director, Officer, 10 percent Owner, or Other) specified. |
| SOLUTION: | Specify at least one relationship for the Reporting Owner and resubmit. |

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|---|---|
| ERR: | **NOT_WORLD_BANK_CIK** |
| MSG: | CIK (value) is not a World Bank CIK. |
| DESCRIPTION OF ERROR: | Only the World Bank may submit this submission type. We maintain the specific list of CIKs that are valid for this submission type. Any CIKs that are not on the list may not submit these submission types. |
| SOLUTION: | If the CIK you supplied is incorrect, correct it. Otherwise, do not file this submission type. Contact us for additional information. |

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|---|---|
| ERR: | **NO_VALID_DOCUMENT** |
| MSG: | (Value) submission does not include a valid document specification. |
| DESCRIPTION OF ERROR: | Your submission is missing a valid document. |
| SOLUTION: | Check submission document's validity and retransmit. |

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|---|---|
| ERR: | **NO_VALID_PRIMARY_DOCUMENT** |
| MSG: | Submission does not have a valid primary document. |
| DESCRIPTION OF ERROR: | The primary submission document is not valid. |
| SOLUTION: | Correct the submission document and retransmit your submission. |

| | |
|---|---|
| ERR: | **NSAR_ERROR_CHECK** |
| MSG: | In (value): (value). |
| DESCRIPTION OF ERROR: | This generic error is used to report a number of errors in the content of an NSAR document. |
| SOLUTION: | Repair the discrepancy and resubmit. |

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|---|---|
| WRN: | **ORPHAN_XFDL_MIME_DOCUMENT** |
| MSG: | Improperly constructed XFDL submission file. The file has a MIME data node (value) for document (value). However, this document is not included on PAGE2 of the submission file. |
| DESCRIPTION OF WARNING: | Your submission contains an extra document with no name or type designation. |
| SOLUTION: | Enter document name and type or delete extra document. |

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|---|---|
| ERR: | **PREVIOUSLY_ACCEPTED_FILING_EXISTS** |
| MSG: | Already have a previously accepted (value) filing for CIK (value). |
| DESCRIPTION OF ERROR: | A filer of a ~~10-12B, 10SB12B~~, 18-12B, 20FR12B, 40FR12B, 8-A12B, 8-K12B submission has already had a 40-8F variant submission accepted by EDGAR. This submission is blocked for OFIS review. |
| SOLUTION: | OFIS will review this BLOCK situation to resolve the issue. |

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|---|---|
| ERR: | **RC_S_INVALID_SUBMISSION** |
| MSG: | Cannot find corresponding electronic (value) filing. |
| DESCRIPTION OF ERROR: | Transfer Agent file number for engaged service company or transfer agent engaging registrant as a service company not found. |
| SOLUTION: | All Transfer Agent file numbers for engaged service company or Transfer Agent engaging registrant as a service company must exist in the EDGAR system. Correct file number or contact the Office of Filer Support for more |

information.

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|---|---|
| ERR: | **RC_S_INVALID_TAG_WHEN_SPECIFIED** |
| MSG: | (value) is invalid when (value) is specified. |
| DESCRIPTION OF ERROR: | XML submission contained non-blank tag (value) despite condition in (value) not met. |
| SOLUTION: | Conditional sections in EDGARLite forms can only contain data if those sections meet the dynamic conditions set within each form. For example, if a field must be provided only when the previous answer was “yes” then no data can be provided when the answer is “no”. Contact the Office of Filer Support for more information. |

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|---|---|
| ERR: | **REGULATED_ENTITY_CIK** |
| MSG: | (value) CIK (value) belongs to a Regulated Entity. This entity cannot file electronically. |
| DESCRIPTION OF ERROR: | For an electronic submission, the primary filer or a co-registrant is a Regulated Entity. This is not permitted. |
| SOLUTION: | Resubmit the electronic submission with CIKs that do not belong to Regulated Entities. |

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|---|---|
| ERR: | **RELATED_SUBMISSION_SUSPENDED** |
| MSG: | Related submission <accession number> suspended. |
| DESCRIPTION OF ERROR: | This error appears for an 8-K electronic submission with Item Submission Type specified. On the 8-K submission, the 8-K is acceptable, but the associated Item submission is suspended. For the Item submission, the Item submission is acceptable, but the 8-K is suspended. |
| SOLUTION: | Correct the problem that caused the related submission to suspend. Resubmit the electronic 8-K submission with the Item Submission Type specification. |

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|---|---|
| ERR or WRN: | **REQUIRED_TAG_MISSING** |
| MSG: | Required <tag> tag is missing. |
| DESCRIPTION OF ERROR OR WARNING: | The indicated tag was not found, but is required for acceptance. |
| SOLUTION: | Add the required tag. |

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|---|---|
| ERR: | **SEGMENT_EXPIRED_ERROR** |
| MSG: | Referenced segment (value) is expired for CIK (value). |
| DESCRIPTION OF ERROR: | You must reference a segment within six days after you submit it. If you attempt to reference the segment after six (6) days have elapsed, EDGAR will issue this error. |
| SOLUTION: | Re-submit the segment and the filing, or remove the segment reference and re-submit the filing. |

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|---|---|
| ERR: | **SEGMENT_EXPIRED_ERROR** |
| MSG: | In (value): referenced segment (value) for CIK (value) is expired. |
| DESCRIPTION OF ERROR: | The referenced segment does not exist because it has been more than six (6) business days since you transmitted it. |
| SOLUTION: | Retransmit the segment and your submission. |

| | |
|---|---|
| ERR: | **SEGMENT_NOT_FOUND** |
| MSG: | Referenced segment (value) does not exist for CIK (value). |
| DESCRIPTION OF ERROR: | The filing contains a reference to a segment that does not presently exist in EDGAR for the referencing CIK. |
| SOLUTION: | Check the name of the segment in reference for accuracy. Correct if necessary, or submit the missing segment and re-submit the filing. |

| | |
|---|---|
| ERR: | **SEGMENT_NOT_FOUND** |
| MSG: | In (value): referenced segment (value) does not exist for CIK (value). |
| DESCRIPTION OF ERROR: | The referenced segment is not owned by the referenced CIK. |
| SOLUTION: | Correct the segment and retransmit the segment and your submission. |

| | |
|---|---|
| ERR: | **SEGMENT_REF_DOC_TYPE_ERROR** |
| MSG: | Segment (value), which is really (value), is of the same type (value) as the submission but is not a PDF document. |
| DESCRIPTION OF ERROR: | A segment reference, which is made via the segment's nickname, is actually to a non-PDF file that is of the same type as the submission. That is, an attempt was made to use a segment as the submission's primary |

document. EDGAR does not support this capability.

| | |
|---|---|
| ERR: | **SEGMENT_REFERENCE_ERROR** |
| MSG: | In (value): illegal reference to segment (value). This is really a reference to the file (value), which is not a Type 1 ASCII segment. |
| DESCRIPTION OF ERROR: | The referenced segment is not a Type 1 ASCII segment. |
| SOLUTION: | Create and retransmit the Type 1 segment and your submission. |
| SOLUTION: | Correct the segment document and/or the submission and resubmit. |

| | |
|---|---|
| ERR: | **SEGMENT_REFERENCE_ERROR** |
| MSG: | In (value): a SEGMENT reference is improperly specified. (value) |
| DESCRIPTION OF ERROR: | Your submission document contains an improper Type 1 segment reference. |
| SOLUTION: | Correct the segment reference, enclose the document, and retransmit your submission. |

| | |
|---|---|
| ERR: | **SEGMENT_REFERENCE_TYPE_ERROR** |
| MSG: | Type (value) segment (value) is invalid in context. Type (value) is permissible. |
| DESCRIPTION OF ERROR: | A segment reference was encountered in the wrong context. Segments are of two types: 1. Type 1 consists of a partial document. 2. Type 2 consists of one whole document. You must reference Type 1 segments only from within the body portion of a document. You must reference Type 2 segments on the Module/Segment List Page. |
| SOLUTION: | Check the type of segment being referenced and the location of the reference. If necessary, correct the reference location. |

| | |
|---|---|
| ERR: | **SEGMENT_USED_ERROR** |
| MSG: | In (value): referenced segment (value) for CIK (value) has already been used. |
| DESCRIPTION OF ERROR: | You have referenced a segment twice. |
| SOLUTION: | Correct the segment reference and retransmit your submission. |

| | |
|---|---|
| ERR: | **SEGMENT_USED_ERROR** |
| MSG: | Referenced segment (value) previously used by CIK (value). |
| DESCRIPTION OF ERROR: | The filing contains a reference to a segment that has already been used by the referencing CIK. A segment may only be used once, even within a single filing. Used segments are deleted from EDGAR. |
| SOLUTION: | Check the name of the referenced segment for accuracy. Correct if necessary and re-submit. If the segment name is correct in the reference but the segment was submitted and refused because of the duplicate name, either wait until the next day to re-submit the segment and filing, or change the name of the segment and submit the segment and the filing with the reference name changed as well. |

| | |
|---|---|
| ERR: | **SERIAL_CO_NAME_NOT_CONFORMED** |
| MSG: | Serial Company Name (value) is not conformed. |
| DESCRIPTION OF ERROR: | Serial Company Name does not meet the conformance standards listed in Appendix C of the Filer Manual. |
| SOLUTION: | Conform the Serial Company Name and resubmit. |

| | |
|---|---|
| ERR: | **SM_BUSINESS_ERROR_CHECK** |
| MSG: | Cannot be both a Smaller Reporting Company and a Registered Investment Company/BDC. |
| DESCRIPTION OF ERROR: | Submission indicates that the company is both a Smaller Reporting Company and a Registered Investment Company/BDC. |
| SOLUTION: | Resubmit the electronic submission and choose either a Smaller Reporting Company or a Registered Investment Company/BDC. |

| | |
|---|---|
| WRN: | **TAG_NOT_REPEATABLE** |
| MSG: | (Value) tag is duplicated. |
| DESCRIPTION OF WARNING: | The submission file has multiple data values in a field (XFDL tag) that is only permitted to have a single value. |
| SOLUTION: | The submission will not be suspended for this. To correct this, the filer needs to delete all but one value for the field. |

| | |
|---|---|
| ERR or WRN: | **TAG_VALUE_MISSING_OR_INVALID** |
| MSG: | Value for (value) is missing or invalid (value). |

| | |
|---|---|
| DESCRIPTION OF ERROR OR WARNING: | The value for the (value) specified is incorrect or missing. Common occurrences of this error include incorrect coding or omitting the value for the <TYPE>, <CIK>, <FILE-NUMBER>, <PERIOD>, or <ACT> tags when these tags are required for the filing. This error will appear as a warning when the value following an optional tag is missing or invalid or when the value following a tag within a document is missing or invalid. |
| SOLUTION: | Insert or correct the tag value. You must re-submit the corrected filing in its entirety. |

| | |
|---|---|
| ERR: | **TEXT_EXCEEDS_80_CHARACTERS** |
| MSG: | In (value): a text line exceeds 80 characters. |
| DESCRIPTION OF ERROR: | Your submission document contains text that is wider than 80 characters. |
| SOLUTION: | Reduce the width of your document, enclose, and retransmit your submission. |

| | |
|---|---|
| ERR: | **TEXT_EXCEEDS_132_CHARACTERS** |
| MSG: | In (value): a text line exceeds 132 characters. |
| DESCRIPTION OF ERROR: | Your submission document contains a table wider than 132 characters. |
| SOLUTION: | Reduce the width of the table, enclose, and retransmit your submission. |

| | |
|---|---|
| ERR: | **TOO FEW S AND/OR C_ TAGS** |
| MSG: | In (value): a TABLE section has less than two <S> and/or <C> tags. |
| DESCRIPTION OF ERROR: | Your HTML submission document has a table that is incorrectly designed. |
| SOLUTION: | Correct the table structure, enclose the document, and retransmit your submission. |

| | |
|---|---|
| ERR: | **TOO_MANY_DOCUMENTS** |
| MSG: | (value) submission has (value) (value) documents exceeding the allowable limit of (value). |
| DESCRIPTION OF ERROR: | Submission contains too many documents of a particular type. |
| SOLUTION: | Remove the extra documents from the submission and resubmit. |

| | |
|---|---|
| ERR: | **TOO_MANY_ITEMS** |
| MSG: | (value) submission has (value) items, exceeding the allowable limit of (value). |
| DESCRIPTION OF ERROR: | A submission of the specified type contains too many “item” references. |
| SOLUTION: | Remove the excess “items” and resubmit. |

| | |
|---|---|
| ERR: | **TOO_MANY_MODULES** |
| MSG: | Module (value) cannot be accepted because (value) modules for CIK (value) already exist. Prior to re-submitting module (value) delete at least one of the following (value) modules (value). |
| DESCRIPTIONOF ERROR: | The number of modules already submitted by the filer, when combined with the number of new modules coming in with this submission, exceeds the current maximum of ten modules per CIK. |
| SOLUTION: | Delete existing modules or remove modules from the incoming submission to get the total number below ten. |

| | |
|---|---|
| ERR: | **TOO_MANY_SERIAL_CO_NAMES** |
| MSG: | (value) submission has (value) Serial Company Names, exceeding the allowable limit of (value). |
| DESCRIPTION OF ERROR: | A submission of the specified type contains too many “Serial Company Name” references. |
| SOLUTION: | Remove the excess “Serial Company Names” and resubmit. |

| | |
|---|---|
| ERR: | **TRAINING_CIK** |
| MSG: | Value for (value) is assigned to Training Agent (value). |
| DESCRIPTION OF ERROR: | The submission was designated as LIVE but one of the registrants is a Training Agent. |
| SOLUTION: | Change the submission to TEST or remove the Training Agent as a registrant and then resubmit. |

| | |
|---|---|
| ERR: | **UNREADABLE_SUBMISSION_FILE** |
| MSG: | Receipt Server cannot read submission file: (value). |

| | |
|---|---|
| DESCRIPTION OF ERROR: | This error is generated for an unprocessable submission. |
| SOLUTION: | Check that you compiled your submission correctly and that you have the latest EDGARLink software and templates. |

| | |
|---|---|
| ERR: | **UNRECOGNIZED_XML_FILE** |
| MSG: | Receipt Server could not determine submission type of XML file: (value). |
| DESCRIPTION OF ERROR: | Submission type element could not be located in the XML file. |
| SOLUTION: | Fix the file and resubmit. This is mostly likely the case of a non-XML file being named with a '.xml' extension. |

| | |
|---|---|
| ERR: | **UNREFERENCED_FOOTNOTE** |
| MSG: | Footnote (value) is never referenced. |
| DESCRIPTION OF ERROR: | An XML document contains a field that references a footnote that is not included in the document. |
| SOLUTION: | Repair the footnote discrepancy and resubmit. |

| | |
|---|---|
| ERR: | **UNREFERENCED_GRAPHIC_DOCUMENT** |
| MSG: | In (value): this graphic document must be referenced by an HTML <IMG> link. |
| DESCRIPTION OF ERROR: | A graphics (.jpg or .gif) document included in the submission as either a document or a referenced module or segment must be referenced via an HTML link. |
| SOLUTION: | Either reference the graphic document via an HTML link or removes the graphics document from the submission and resubmit. |

| | |
|---|---|
| ERR: | **UNRESOLVED_HTML_LINK** |
| MSG: | In (value): contains an unresolved link to (value). |
| DESCRIPTION OF ERROR: | All link references from within an HTML document must match the designated Filenames of the referenced documents. Any link within an HTML document that does not meet this standard will cause EDGAR to issue this error. |
| SOLUTION: | Please name all of your attached documents that are referenced by links within an HTML document. You must use only SEC-approved Filenames |

for your referenced documents.

| | |
|---|---|
| WRN: | **UNSUPPORTED_PDF** |
| MSG: | Online submission of type (value) does not allow the inclusion of a PDF document. The document (value) was removed from the submission. |
| DESCRIPTION OF WARNING: | The Online submission types do not allow the inclusion of PDF documents. |
| SOLUTION: | Do not include PDF documents in future submissions of Online types. |

| | |
|---|---|
| WRN: | **VALUE_IN_HIDDEN_FIELD** |
| MSG: | Hidden field (value) contains a value. |
| DESCRIPTION OF WARNING: | A hidden field in EDGARLink contains an entry. |
| SOLUTION: | Open the submission, remove text from the field, and retransmit. |

| | |
|---|---|
| ERR: | **XML_SCHEMA_VIOLATION** |
| MSG: | Document (value) has an XML Schema Violation: (value). |
| DESCRIPTION OF ERROR: | The XML submission file or primary document does not conform to the applicable XML SCHEMA definition. |
| SOLUTION: | Correct the SCHEMA violation and resubmit. |

## APPENDIX B. FREQUENTLY ASKED QUESTIONS

The Filer Support Branch in your subject matter division helps filers with general filing and technical information or assistance. You can reach Filer Support Staff during the hours of 7:00 a.m. to 7:00 p.m. on business days. The phone number is (202) 551-8900. Many of the questions that Filer Support staff answer daily involve similar issues. We have summarized the most frequently asked questions and their answers in this section. Please review this section before calling Filer Support.

| Questions | Answers |
|---|---|
| How do I reach the EDGAR Filing Website? | You can reach this site by using the EDGAR Filing Website URL, which is *https://www.edgarfiling.sec.gov*. Please bookmark this site the next time you visit it. |
| How do I reach the EDGAR Filer Management Website? | You can reach this site by using the EDGAR Filer Management Website URL, which is *https://www.filermanagement.edgarfiling.sec.gov*. Please bookmark this site the next time you visit it. |
| Which Web browser shall I use? | We recommend using one of the industry standard Web browsers, either Microsoft Internet Explorer 5.0 or later, or Netscape 7.0 or later. At this time, EDGAR does not support other browsers, including Netscape 6.0 and AOL. |
| Why may filing agents have more than one CIK? | Filing agents may have several CIKs for accounting and management purposes. For example, a filing agent may use a different CIK for each operating office, each industry group, or for certain categories of filers on whose behalf they make an SEC filing(s). However, the filing agent must use a separate and distinct CIK for any filing(s) they make on their own behalf. |
| What happens if I submit a filing by mistake? | This could be a very serious problem if the filing does not contain errors that would cause EDGAR to suspend the filing. Once EDGAR accepts a public filing, it is immediately disseminated. We cannot intercept a filing after its acceptance and prevent its dissemination, nor can we retrieve the filing. |
| How quickly can I determine whether my filing was accepted? | The quickest way for you to find out if your filing was accepted or suspended is to use the EDGAR Filing Website. You can also read the messages EDGAR will send to your Internet e-mail address. |
| How do I use digital signatures? | Digital signatures increase the privacy protection of your documents when you transmit your submission over the Internet. You may attach a digital signature to your submission by clicking on the "Signature" bar and following the instructions. |
| How do I name my attached documents for filings sent via the EDGAR Filing | All document file names must be in lower case and no longer than 32 characters in length. The names must start with a (a-z) character and may contain (a-z) characters and (0-9) characters. |

| Questions | Answers |
|---|---|
| Website? | File names may contain one '.', one '-', and one '_' character. File names must end with ***.htm**, ***.txt**, ***.pdf**, ***.fil**, ***.jpg**, ***.gif, *.xsd, or *.xml** extensions. |
| How do I check the status of a submission? | You can check the status of filings using the EDGAR Filing Website. Once you have logged into EDGAR and accessed the Company and Submission Information Retrieval page, you can access submission information for your CIK. You must provide the CCC for the Login CIK or the Primary Filer/Filed-By CIK before you can access any submission information. |
| How do I verify my EDGARLink version? | You can download updates to the EDGARLink software and submission or module templates as they become available from the EDGAR Filing Website. If cookies are enabled on your browser, the EDGAR Filing Website verifies the template version. If you are using the latest version of the template, the EDGAR Filing Website notifies you that you have already downloaded the template. When new versions of the templates are available, a notice will be posted on the EDGAR Welcome page. |
| How do N-SAR software and EDGARLink interact? | We produced the N-SAR software for the Division of Investment Management to help you prepare and submit your N-SAR reports. You must use the N-SAR PC application version 6.1.a to prepare your document, answer.fil. Once created, N-SAR documents can also be added to a submission using EDGARLink, the software provided to EDGAR filers in EDGAR. They can then be transmitted to us using the Internet, direct dial protocol, or leased line. |
| How do I prepare and transmit my N-SAR? | EDGAR has not changed the process of creating N-SAR documents. You must continue to use the N-SAR version 6.1.a to prepare your **answer.fil** document. After creating your **answer.fil** document, use EDGARLink and submission template 3 to assemble your N-SAR submission. Then access the EDGAR Filing Website and transmit your N-SAR submission to EDGAR. |
| Why am I unable to attach the **Answer.fil** that is generated by the N-SAR application to my submission? | During any file save operation, the DOS operating system (or a DOS window under Windows) will always convert the initial letter (or all of the letters) of the file name to uppercase. For example, **answer.fil** becomes **Answer.fil** when initially created and saved by the N-SAR application. This capitalization was incorporated into various Microsoft operating systems by design. Since EDGARLink does not accept any capital letters within a file name, you must rename your **Answer.fil** (or **ANSWER.FIL**) to **answer.fil** before attaching it to your N-SAR submission. |
| Can I submit my filing in | You may submit the PDF version of your filing as an unofficial |

| Questions | Answers |
|---|---|
| PDF format? | document attachment to the assembled submission. EDGAR must receive all official documents in either ASCII/SGML format or HTML format (with optional JPG or GIF Graphic support files) or the submission will be suspended. |
| How do I view an assembled submission or individual document prior to transmitting it to the SEC? | You may view an individual document by selecting "View Document" on Page 2 of the submission template. We recognize a need for filers to view or print a submission in its entirety prior to transmission, but given the variety of document formats (ASCII, HTML, JPG, GIF, PDF, etc.) that are supported, this functionality is not likely to be incorporated into EDGARLink. |
| How do I name modules/segments with the EDGARLink software? | You should submit modules/segments (via Template 5) using uppercase letters and numerals. You should subsequently reference these modules and segments in the same uppercase format as initially submitted. A module/segment can be used either as a Type 1 reference within a document or as a Type 2 reference listed on Page 4 in Templates 1-4. |
| Should I close all applications, including my browser session, when installing EDGARLink? | Yes, close all applications before activating the EDGARLink InstallShield install program after download. Internal conflicts during install may occur if one or more applications (i.e., mail, browser sessions, etc) are active. Low end PCs (Pentium 160 Mhz or lower and only 32 MB RAM) may experience poor install and Template Viewer performance too. |
| Why are N-SAR documents not validated when I select document validation on Page 2 or Submission Validation on Page 1? | N-SAR documents are validated only as valid ASCII documents. All N-SAR content is validated within the N-SAR application before the **answer.fil** document is created. |
| Why does my browser connection fail during large file transfers to the FWS? | The browser may not allocate enough cache for the current transmission. You may need to make more cache available to the browser (the recommended minimum is 20 MB) before transmitting large filings to EDGAR. |
| Can I download my Return Copy more than once? | Return Copies are available for seven (7) business days. During that time, you can download more than once. |
| Why can I not delete any "list" items (including SROS and Notify-Internet fields) from the EDGARLink templates? | There is no "Delete" button for these options due to software (COTS) limitations; however, you can "blank out" these fields when you wish to "delete" this information. |

| Questions | Answers |
|---|---|
| Why does EDGARLink generate the error message "Cannot Perform Validation - Select at least one HTML, PDF, or ASCII document before proceeding" when performing a document validation? | You must select the "Validation" check box for at least one document before performing a document validation. The flag is located on the far right of Page 2 for each document attached. You may need to scroll your window to the right to see the Validation flag. Depending on screen size, it may not be immediately viewable from the default screen. |
| In what order shall I attach documents when assembling a submission using EDGARLink? | For optimum results, documents should be selected in the following order:<br>1 Primary Document (8-K, 10-Q, S-1, etc.)<br>2 Supporting Official Documents (exhibits, cover, etc.)<br>3 Graphics (if any)<br>4 Unofficial PDF Documents (if any)<br>If you follow this ordering scheme and format your documents correctly, EDGAR should encounter minimal anomalies during acceptance/dissemination of your submission. |
| What happens if I do not install the latest release of EDGARLink? | EDGAR will process any submission created using EDGARLink software and submission templates. However, it is recommended that you download any updates to the submission templates and software as soon as they become available to ensure the submissions will be processed successfully.<br>We will announce all updates to any EDGARLink configuration item on the EDGAR Filing Website Welcome page. Software and template updates may include the addition of new submission types, corrections to existing issues, and improvements in processing efficiency. It is very important that you download the latest EDGARLink software and templates together. If we release the software and templates together, as we did within previous Releases, 9.2, 9.3, 9.5, and 9.6, the new templates will probably not be compatible with the older EDGARLink software. |
| Why does the background color on EDGARLink change after viewing and closing the Submission Validation windows? | This problem may be resolved by refreshing the Submission Validation window or by setting the Color Palette on the Desktop to “True Color.” |
| How can I verify if EDGARLink is installed properly? | An Integrity Checker program, known as EDGARVerify, is included with EDGARLink. The EDGARVerify program will verify that all critical files for the Template Viewer, JRE, and template functionality are in place and not corrupt. As an |

| Questions | Answers |
|---|---|
| | example, all relevant files under the following install directories are specifically verified<br><br>**C:\Program Files\EDGAR**<br>**C:\Program Files\PureEdge\Viewer 6.0**<br>**C:\Program Files\Java\jre1.5.0_10**<br><br>EDGARVerify will notify you if there is any file missing or different. EDGARVerify can operate on most Windows platforms (including 98, 2000, NT, and XP). It will also verify critical Template Viewer or JRE files that have been installed in another drive than the C: drive.<br>EDGARVerify creates two log files (identified in the **readme.txt** file) after it detects an anomaly. You should have these two log files available for inspection by SEC Filer Technical Support so they may assist you, if you are unable to correct the problem yourself. |
| How will I know if you have changed the EDGARLink software or the Filer Manual? | The EDGAR Filing Website will notify you of upgrades to the software and templates. If it has changed, you should download the updated software version. We will post a current version of the Filer Manual on the SEC's Public Website (*http://www.sec.gove/info/edgar.shtml*). Because we provide the updated Filer Manual in electronic format on the website, you can download the complete document and print the entire manual or specific chapters. We will also provide Filer Manual updates through the Public Reference Rooms. Please note that there may be an associated fee for updates retrieved through the Public Reference Rooms. |
| Where do I find the Form ID? | You must apply for EDGAR access electronically using the EDGAR Filer Management Website at the following address: https://www.filemanagement.edgarfiling.sec.gov. Use the following website to find the Form ID:<br>www.sec.gov/divisions/corpfin/forms/id.htm. However, a paper Form ID will not be accepted. |
| Why do strikeouts appear in my document on the SEC's Public Website? | This is a browser issue and only appears in documents viewed using the Internet Explorer browser. Make sure you are viewing the correct format of the document submitted. The HTML filter used to display filings submitted in html will interpret the internal stub tag <s> as the html strikeout code if the tag appears within approximately 30 lines from the top of the document. For suggestions contact Filer Technical Support (202-551-8900). |

# APPENDIX C. EDGAR SUBMISSION TEMPLATES

## C.1 Introduction

This appendix lists all electronic EDGARLink submission types supported by the SEC and EDGAR. See Chapter 3, INDEX TO FORMS, for more information about EDGAR electronic submission types. A submission type may be downloaded as part of a Submission Types template. You can click on the appropriate template in order to download that template. Each template supports various submission types with similar data field requirements. This appendix identifies the EDGARLink templates you must use in order to obtain the submission type you need. Currently there are six templates that support the entire set of electronic submission types.

## C.2 How This Appendix is Organized

Data fields are categorized by the following codes:

| Code: | Status: |
|---|---|
| **1** | Required |
| **2** | Required when applicable |
| **3** | At least one required (from a group of four options) |
| **4** | Optional |
| **5.** | Required and to be only used for confirming copies (i.e., for electronic submissions which are copies of official filings made in paper under a hardship exemption) |

These category numbers are represented in **bold** and placed before each data field listed for each particular submission type in this appendix.

### C.2.1 Data Fields Required for all Submission Types

You must enter appropriate data in the following data fields in all submission types:

TYPE [VALUE]
SROS [VALUE]
FILER
    CIK [VALUE]
    CCC [VALUE]

You should mark the CONFIRMING-COPY field only if you want to submit an electronic copy of an official filing that you previously made in paper pursuant to a hardship exemption.

You are required to enter data in the SROS field except where noted in the examples shown in this appendix. Although the SROS field is generally required, note that "None" is an allowable value. See Self-Regulatory Organization (SROS) for a complete listing of allowable SROS values.

### C.2.1.1 Submission Types Found in Template 1

| | | | |
|---|---|---|---|
| 24F-2NT | F-4MEF | N-1A | S-3DPOS |
| 24F-2NT/A | F-6 | N-1A/A | S-3MEF |
| 424B1 | F-6 POS | N-2 | S-4 |
| 424B2 | F-6/A | N-2/A | S-4 POS |
| 424B3 | F-6EF | N-2MEF | S-4/A |
| 424B4 | F-7 | N-3 | S-4EF |
| 424B5 | F-7 POS | N-3/A | S-4MEF |
| 424B7 | F-7/A | N-4 | S-6 |
| 424B8 | F-8 | N-4/A | S-6/A |
| 487 | F-8 POS | N-5 | S-8 |
| AW WD | F-8/A | N-5/A | S-8 POS |
| F-1 | F-80 | N-6 | S-B |
| F-1/A | F-80/A | N-6/A | S-B/A |
| F-10 | F-80POS | POS AM | ~~SB-1~~ |
| F-10/A | F-9 | POSASR | ~~SB-1/A~~ |
| F-10EF | F-9 POS | RW WD | ~~SB-1 MEF~~ |
| F-10POS | F-9/A | S-1 | ~~SB-2~~ |
| F-1MEF | F-9EF | S-1/A | ~~SB-2/A~~ |
| F-3 | N-1 | S-11 | ~~SB-2MEF~~ |
| F-3/A | N-1/A | S-11/A | ~~S-BMEF~~ |
| F-3ASR | N-14 | S-11MEF | T-3 |
| F-3D | N-14 8C | S-1MEF | T-3/A |
| F-3DPOS | N-14 8C/A | S-20 | T-6 |

| | | | |
|---|---|---|---|
| F-3MEF | N-14/A | S-20/A | T-6/A |
| F-4 | N-14MEF | S-3 | |
| F-4 POS | | S-3/A | |
| F-4/A | | S-3ASR | |
| F-4EF | | S-3D | |

## Examples of Template 1 Submission Types Main Page Information

### Example 1

Submission Types

N-1
N-1A
N-3
N-4
N-6

| Code | Data Fields | Value | Format |
|---|---|---|---|
| 1 | TYPE | N-1A | N-1A |
| 1 | SROS | NONE | Up to 5 ~~4~~ characters |
| 4 | SUBMISSION-CONTACT | | |
| 4 | NAME | A. Jones | Up to 30 characters |
| 4 | PHONE | 202-555-1111 | Up to 20 characters |
| 1 | FILER | | |
| 1 | CIK | 123456 | Up to 10 digits |
| 1 | CCC | x21234@1 | 8 characters |
| 5 | FILE-NUMBER | 333-00000 | Up to 17 characters |
| 1 | INVESTMENT-COMPANY-TYPE | FORM N-1A Mutual Fund | Pick-list |
| 2 | DELAYING-AMENDMENT | | |
| 1 | ACT | 33 40 | 2 digits for each Act specified |
| 2 | REFERENCES-429 | 33-00000 | Up to 17 characters |

## Examples of Template 1 Submission Types Main Page Information

### Example 2

Submission Types
F-6EF
T-3

| Code | Data Fields | Value | Format |
|---|---|---|---|
| 1 | TYPE | F-6EF | F-6EF |
| 1 | SROS | AMEX | Up to 5 ~~4~~ characters |
| 4 | SUBMISSION-CONTACT | | |
| 4 | NAME | A. Jones | Up to 30 characters |
| 4 | PHONE | 202-555-1111 | Up to 20 characters |
| 1 | FILER | | |
| 1 | CIK | 123456 | Up to 10 digits |
| 1 | CCC | x21234@1 | 8 characters |
| 5 | FILE-NUMBER | 000-00000 | Up to 17 characters |
| 4 | EFFECTIVENESS-DATE | 12/12/1996 | Up to 20 characters |

### C.2.1.2 Submission Types Found in Template 2

| | | | |
|---|---|---|---|
| 144 | DEFM14A | N-54C | SC 13D |
| 144/A | DEFM14C | N-54C/A | SC 13D/A |
| 40-17F1 | DEFN14A | N-6F | SC 13E1 |
| 40-17F1/A | DEFR14A | N-6F/A | SC 13E1/A |
| 40-17F2 | DEFR14C | N-8A | SC 13E3 |
| 40-17F2/A | DFAN14A | N-8A/A | SC 13E3/A |
| 40-17G | DFRN14A | N-8B-2 | SC 13G |
| 40-17G/A | DSTRBRPT | N-8B-2/A | SC 13G/A |
| 40-17GCS | DSTRBRPT/A | N-8B-3 | SC 14D9 |
| 40-17GCS/A | F-N | N-8B-3/A | SC 14D9/A |
| 40-24B2 | F-N/A | N-8B-4 | SC 14F1 |
| 40-24B2/A | FWP | N-8B-4/A | SC 14F1/A |
| 40-33 | F-X | N-8F | SC TO-C |
| 40-33/A | F-X/A | N-8F/A | SC TO-I |
| 40-8B25 | N-18F1 | PRE 14A | SC TO-I/A |
| 40-8F-2 | N-18F1/A | PRE 14C | SC TO-T |
| 40-8F-2/A | N-23C-2 | PREC14A | SC TO-T/A |
| 425 | N-23C-2/A | PREC14C | SC13E4F |
| ANNLRPT | N-23C3A | PREM14A | SC13E4F/A |
| ANNLRPT/A | N-23C3A/A | PREM14C | SC14D1F |
| CB | N-23C3B | PREN14A | SC14D1F/A |
| CB/A | N-23C3B/A | PRER14A | SC14D9C |
| DEF 14A | N-23C3C | PRER14C | SC14D9F |
| DEF 14C | N-23C3C/A | PRRN14A | SC14D9F/A |
| DEFA14A | N-27D-1 | PX14A6G | SUPPL |
| DEFA14C | N-27D-1/A | PX14A6N | |
| DEFC14A | N-54A | QRTLYRPT | |
| DEFC14C | N-54A/A | QRTLYRPT/A | |

## Examples of Template 2 Submission Types Main Page Information

### Example 1

Submission Types
40-33
40-33/A

| Code | Data Fields | Value | Format |
|---|---|---|---|
| **1** | TYPE | 40-33/A | See List Above |
| **1** | SROS | AMEX | Up to 5 ~~4~~ characters |
| **4** | SUBMISSION-CONTACT | | |
| **4** | NAME | A. Jones | Up to 30 characters |
| **4** | PHONE | 202-555-1111 | Up to 20 characters |
| **1** | FILER | | |
| **1** | CIK | 123456 | Up to 10 digits |
| **1** | CCC | x21234@1 | 8 characters |
| **1** | SUBJECT-COMPANY | | |
| **1** | NAME | ABC COMPANY | Up to 150 characters |
| **1** | CIK | 654321 | Up to 10 digits |
| **1** | IRS-NUMBER | 22-7777777 | 9 digits + hyphen |
| **5** | FILE-NUMBER | 333-00000 | Up to 17 characters |

## Examples of Template 2 Submission Types Page 1 Information

### Example 2

Submission Types

SC TO-I
SC TO-I/A
SC TO-T
SC TO-T/A

| Code | Data Fields | Value | Format |
|---|---|---|---|
| 1 | TYPE | SC TO-T | See List Above |
| 1 | SROS | AMEX | Up to 5 ~~4~~ characters |
| 4 | SUBMISSION-CONTACT | | |
| 4 | NAME | A. Jones | Up to 30 characters |
| 4 | PHONE | 202-555-1111 | Up to 20 characters |
| 1 | FILER | | |
| 1 | CIK | 123456 | Up to 10 digits |
| 1 | CCC | x21234@1 | 8 characters |
| 1 | SUBJECT-COMPANY | | |
| 1 | NAME | ABC COMPANY | Up to 150 characters |
| 1 | CIK | 654321 | Up to 10 digits |
| 1 | IRS-NUMBER | 22-7777777 | 9 digits + hyphen |
| 5 | FILE-NUMBER | 000-00000 | Up to 17 characters |
| 2 | GROUP-MEMBERS | | Up to 60 characters |

### C.2.1.3 Submission Types Found in Template 3

| | | | |
|---|---|---|---|
| 1-E | ~~10SB12B~~ | 18-K | 424A |
| 1-E/A | ~~10SB12B/A~~ | 18-K/A | 485APOS |
| 1-E AD | ~~10SB12G~~ | 20-F | 485BPOS |
| 1-E AD/A | ~~10SB12G/A~~ | 20-F/A | 485BXT |
| 2-E | 11-K | 20FR12B | 486APOS |
| 2-E/A | 11-K/A | 20FR12B/A | 486BPOS |
| 6-K | 11-KT | 20FR12G | 497 |
| 6-K/A | 11-KT/A | 20FR12G/A | 497AD |
| 8-A12B | 13F-HR | 25 | 497H2 |
| 8-A12B/A | 13F-HR/A | 25/A | 497J |
| 8-A12G | 13F-NT | 305B2 | 497K1 |
| 8-A12G/A | 13F-NT/A | 305B2/A | 497K2 |
| 8-K | 15-12B | 40-6B | 497K3A |
| 8-K/A | 15-12B/A | 40-6B/A | 497K3B |
| 8-K12B | 15-12G | 40-APP | ARS |
| 8-K12B/A | 15-12G/A | 40-APP/A | ARS/A |
| 8-K12G3 | 15-15D | 40-F | AW |
| 8-K12G3/A | 15-15D/A | 40-F/A | DEL AM |
| 8-K15D5 | 15F-12B | 40FR12B | N-30B-2 |
| 8-K15D5/A | 15F-12B/A | 40FR12B/A | N-30D |
| 10-QT | 15F-12G | 40FR12G | N-30D/A |
| 10-QT/A | 15F-12G/A | 40FR12G/A | N-CSR |
| ~~10QSB~~ | 15F-15D | 40-OIP | N-CSR/A |
| ~~10QSB/A~~ | 15F-15D/A | 40-OIP/A | N-CSRS |

| | | | |
|---|---|---|---|
| N-CSRS/A | NSAR-B/A | NT 10-Q/A | NT-NSAR/A |
| N-PX | NSAR-BT | NT 11-K | POS 8C |
| N-PX/A | NSAR-BT/A | NT 11-K/A | POS AMI |
| N-Q | NSAR-U | NT 15D2 | POS EX |
| N-Q/A | NSAR-U/A | NT 15D2/A | POS462B |
| NSAR-A | NT 10-D | NT 20-F | SP 15D2 |
| NSAR-A/A | NT 10-D/A | NT 20-F/A | SP 15D2/A |
| NSAR-AT | NT 10-K | NT-NCSR | UNDER |
| NSAR-AT/A | NT 10-K/A | NT-NCSR/A | UNDER/A |
| NSAR-B | NT 10-Q | NT-NSAR | |

## Examples of Template 3 Submission Types Main Page Information

### Example 1

Submission Types
10-12B
10-12G
~~10SB12B~~
~~10SB12G~~
18-12B
18-12G
20FR12B
8-A12B
8-A12G

| Code | Data Fields | Value | Format |
|---|---|---|---|
| 1 | TYPE | 8-A12B | See List Above |
| 1 | SROS | AMEX | Up to 5 ~~4~~ characters |
| 4 | SUBMISSION-CONTACT | | |
| 4 | NAME | A. Jones | Up to 30 characters |
| 4 | PHONE | 202-555-1111 | Up to 20 characters |
| 1 | FILER | | |
| 1 | CIK | 123456 | Up to 10 digits |
| 1 | CCC | x21234@1 | 8 characters |
| 5 | FILE-NUMBER | 000-00000 | Up to 17 characters |

**Examples of Template 3 Submission Types Main Page Information**

**Example 2**

Submission Types
10-QT
10-QT/A
11-KT
11-KT/A

| Code | Data Fields | Value | Format |
|---|---|---|---|
| 1 | TYPE | 10-QT | See List Above |
| 1 | SROS | AMEX | Up to 5 ~~4~~ characters |
| 4 | SUBMISSION-CONTACT | | |
| 4 | NAME | A. Jones | Up to 30 characters |
| 4 | PHONE | 202-555-1111 | Up to 20 characters |
| 1 | FILER | | |
| 1 | CIK | 123456 | Up to 10 digits |
| 1 | CCC | x21234@1 | 8 characters |
| 1 | FILE-NUMBER | 333-00000 | Up to 17 characters |
| 1 | PERIOD | 12/12/1996 | Up to 20 characters See Chapter 3 for format. |

### C.2.1.4 Example of Template 4 Submission Types

**Page 1 Information**

**Example 1**

Submission Types

CORRESP

| Code | Data Fields | Value | Format |
|---|---|---|---|
| 1 | TYPE | CORRESP | See List Above |
| 4 | SUBMISSION-CONTACT | | |
| 4 | NAME | A. Jones | Up to 30 characters |
| 4 | PHONE | 202-555-1111 | Up to 20 characters |
| 1 | FILER | | |
| 1 | CIK | 1234567890 | Up to 10 digits |
| 1 | CCC | x21234@1 | 8 characters |

### C.2.1.5 Example of Template 5 Submission Types

**Page 1 Information**

**Example 1**

Submission Types

MODULE
SEGMENT

| Code | Data Fields | Value | Format |
|---|---|---|---|
| 1 | TYPE | Module | See List Above |
| 4 | SUBMISSION-CONTACT | | |
| 4 | NAME | A. Jones | Up to 30 characters |
| 4 | PHONE | 202-555-1111 | Up to 20 characters |
| 1 | FILER | | |
| 1 | CIK | 1234567890 | Up to 10 digits |
| 1 | CCC | x21234@1 | 8 characters |

### C.2.1.6 Template 6 BULK Submission Type

**Main Page Information**

Bulk submissions are prepared regular submission types (Templates 1-5) that are grouped together for ease of transmission. Once transmission is completed, the submissions are separated and processed in the same way as single submissions.

After accessing the Bulk Submission Template, continue through the dialogue boxes to add the desired submissions to the template. The template displays the names of all added filenames and the document count. A field is also provided for additional description information (if desired) for each submission. Once added, items in the template can be viewed and or deleted from the template. After completion, the Bulk Submission Template can be transmitted in the same way as single submissions.

For more information on Bulk submissions see Chapter 5.

### C.2.1.7 Submission Template Attached Documents List Page Information

The Attached Documents List page allows ASCII text, HTML, PDF, XML, JPEG, and GIFdocuments to be attached, deleted, and viewed within the submission template.

On the Attached Documents List page there are five fields:

| | |
|---|---|
| File Name | Document's filename automatically appears when a document is enclosed. |
| Type | Choose the document type: Cover, Correspondence, Graphic, EU-1, and EX. |
| Description | Enter a brief description up to thirty (30) characters in length. |
| Validation? | When you select this box, EDGARLink validates the document after the [Doc Validation button is clicked. |
| Document Count* | Automatically displays the number of documents attached to your submission. |

There are six EDGARLink page buttons that bring up the corresponding page:

- [Main Page]
- [Notifications]
- [Fee Offsets]**
- [Module/Segment]
- [Help]
- [Offerings/Fees]**

There are six subdocument buttons:

- [Add Document]
- [Delete Document]
- [View Document]
- [Move Doc Down]
- [Move Doc Up]
- [Doc Validation]

There is also the Save icon that saves your entire submission.

For more information on submission documents, see Chapter 5.

*Read-only information is automatically entered.

**Available for fee bearing submissions only.

### C.2.1.8 Submission Template Notification Page Information

EDGARLink allows you to notify as many people as necessary of the status of your EDGAR submission. For information on changing your main notification address or downloading a Requested Return Copy, see Chapter 7.

**Note:** To download a complete copy of your filing you must select Return Copy on the Main Page of the Submission Template.

The Notification Information page has one field:

| | |
|---|---|
| Internet Notification Address | Enter the Internet e-mail addresses in the standard Internet format. |
| The [Add] button | Inserts additional e-mail address lines. Do not try to enter more than one e-mail address in each of the Internet Notification Address fields. |
| Notify via Filing Website Only? | Keeps EDGAR from e-mailing your submission status to anyone, and notification will be available through the EDGAR Filing Website only. |

There are six EDGARLink page buttons that bring up the corresponding page:

- [Main Page]
- [Documents]

- [Fee Offsets]**
- [Module/Segment]
- [Help]
- [Offerings/Fees]**

There is also the Save icon that saves your entire submission.

For more information on notification, see Chapter 5.

**Available for fee bearing submissions only.

### C.2.1.9 Submission Template Attach Module/Segment Page Information

The Referenced Module/Segment List page is only used for referencing Type 2 modules or segments that have already been created, validated, and transmitted to EDGAR. There are five fields on this page:

| | |
|---|---|
| M/S | Select M for module or S for segment. |
| Module/Segment Name | Enter the correct module or segment name. |
| CIK | Enter the CIK of the filer whose module you are using. |
| CCC | Enter the CCC of the filer whose module you are using. |
| Type | Select the type of Type 2 module/segment you are attaching. |
| [Add Module/ Segment Reference] | Adds more module or segment lines. |

There are six EDGARLink page buttons that bring up the corresponding page:

- [Main Page]
- [Documents]
- [Fee Offsets]**
- [Notifications]
- [Help]
- [Offerings/Fees]**

There is also the Save icon that saves your entire submission.

If the referenced module or segment does not exist on EDGAR, your submission will be suspended.

For more information on modules and segments, see Chapter 5.

**Available for fee bearing submissions only.

### C.2.1.10 Submission Template Attach Fee Offsets Page Information

The Attach Fee Offsets page is used for entering previously filed fee bearing submission information and offset fee amounts. There are six fields on this page:

| | |
|---|---|
| CIK | Enter the CIK of the filer whose module you are using. |
| Form Type | Enter the form type of the previous filing. |
| File Number | Enter the file number of the previous filing. |
| Offset Filing Date | Enter the filing date of the previous filing. |
| Amount | Enter the amount applicable to the current submission. |
| Fee Offset Total* | Enter the total amount of all previous filings. |
| [Add Fee Offset Line] | Inserts additional fee offset lines. |

There are six EDGARLink page buttons that bring up the corresponding page:

- [Main Page]
- [Documents]
- [Notifications]
- [Module/Segment]
- [Help]
- [Offerings/Fees]**

There is also the Save icon that saves your entire submission.

*EDGARLink automatically enters read-only information.

**Available for fee bearing submissions only.

### C.2.1.11 Submission Template Attach Fee and Offering Page Information

The Attach Fee and Offering page allows you to enter the submission offering data and uses the latest SEC rate information downloaded from the EDGAR Filing Website.

| | |
|---|---|
| Payor CIK | Third party paying CIK. |
| Payor CCC | Third party paying CCC. |
| Payment Method | Method of fee payment: Fedwire/Lockbo |
| Fee Paid | Amount paid. |
| Total offering* | Total submission offering. |
| Fee rate as of* | SEC fee rate. |
| Total fee* | Total fee amount due. |
| Total offset from Fee Offset Page* | Offset total amount from the Fee Offset p |
| Fee due* | Total fee amount due. |
| Security Type | Type of security being offered. |
| Amount Being Registered | Total number of units being registered. |
| Proposed maximum offering price per unit | Maximum amount to pay per unit. |
| Proposed maximum aggregate offering price | Maximum amount of total offering. |
| [Add Offering Entry] | Adds additional offering lines. |

There are six EDGARLink page buttons that bring up the corresponding page:

- [Main Page]
- [Documents]
- [Notifications]
- [Module/Segment]
- [Help]
- [Fee Offsets]**

There is also the Save icon button that saves your entire submission.

*Read-only information is automatically entered.

**Available for fee bearing submissions only.

## APPENDIX D. PAPER FORMS

To obtain additional paper forms for electronic filing, call the Publications Branch at (202) 551-4040. You can also download electronic copies of EDGAR-related forms from the SEC's Public Website.

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D. C. 20549

| OMB APPROVAL | |
|---|---|
| OMB Number: | 3235-0327 |
| Expires: | April 30, 2009 |
| Estimated average burden hours per response . . . . . .....0.10 | |

**FORM SE**

**FORM FOR SUBMISSION OF PAPER FORMAT EXHIBITS BY EDGAR ELECTRONIC FILERS**

_____ Exact name of registrant as specified in charter

_____ Registrant CIK Number

_____ Electronic report, schedule or registration statement of which the documents are a part (give period of report)

_____ SEC file number, if available

S-_____ _____
(Series identifier(s) and names(s), if applicable; add more lines as needed)

C-_____ _____
(Class (contract) identifier(s) and names(s), if applicable; add more lines as needed)

_____
Report period (if applicable)

_____
Name of person filing this exhibit (if other than the registrant)

Identify the provision of Regulation S-T (§232 of this chapter) under which this exhibit is being filed in paper (check only one):

____ Rule 201 (Temporary Hardship Exemption)

____ Rule 202 (Continuing Hardship Exemption)

____ Rule 311 (Permitted Paper Exhibit)

**SIGNATURES**

*Filings Made By the Registrant:*

The Registrant has duly caused this form to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of _____, State of _____, 20 _____.

_____
(Registrant)

By: _____
(Name )

_____
(Title)

*Filings Made by Person Other Than the Registrant:*

After reasonable inquiry and to the best of my knowledge and belief, I certify on _____, 20 _____, that the information set forth in this statement is true and complete.

By: _____
(Name)

_____
(Title)

SEC 2082 (06-06)

**Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.**

**FORM SE GENERAL INSTRUCTIONS**

**1. Rules as to Use of Form SE**

A. Electronic filers must use this form to submit any paper format exhibit under the Securities Act of 1933, the Securities Exchange Act of 1934, the Public Utility Holding Company Act of 1935, the Trust Indenture Act of 1939, or the Investment Company Act of 1940, provided that the submission of such exhibit in paper is permitted under Rule 201, 202, or 311 of Regulation S-T (§§ *fu*232.201, 232.202, or 232.311 of this chapter).

B. Electronic filers are subject to Regulation S-T (Part 232 of this chapter) and the EDGAR Filer Manual. We direct your attention to the General Rules and Regulations under the Securities Act of 1933, the Securities Exchange Act of 1934, the Public Utility Holding Company Act of 1935, the Trust Indenture Act of 1939, the Investment Company Act of 1940, and the electronic filing rules and regulations under these Acts.

**2. Preparation of Form SE.**

Submit in paper format four complete copies of both the Form SE and the exhibit filed under cover of the Form SE.

**3. Filing of Form SE.**

A. If you are filing the exhibit under a temporary hardship exemption, submit the exhibit and a Form TH (§§239.65, 249.447, 259.604, 269.10, and 274.404 of this chapter) under cover of this Form SE no later than one business day after the date on which the exhibit was to have been filed electronically. See Rule 201 of Regulation S-T (§232.201 of this chapter).

B. If you are filing the exhibit under a continuing hardship exemption under Rule 202 of Regulation S-T (§232.202 of this chapter), or as allowed by Rule 311 of Regulation S-T (§232.311 of this chapter), you may file the exhibit in paper under cover of Form SE up to six business days before or on the date of filing of the electronic format document to which it relates; you may not file the exhibit after the filing date of the electronic document to which it relates. Exhibits filed under a continuing hardship exemption must include the legend required by Rule 202(c) (§232.202(c) of this chapter). If you submit the paper exhibit in this manner, you will have satisfied any requirements that you file the exhibit with, provide the document with, or have the document accompany the electronic filing. This instruction does not affect any requirement that you deliver or furnish the information in the exhibit to persons other than the
Commission.

C. Identify the exhibit being filed. Attach to the Form SE the paper format exhibit and an exhibit index if required by Item 601 of Regulation S-K or S-B, as applicable (§§229.601 or 228.601 of this chapter).

**4. Signatures.**

A. Submit one copy signed by each person on whose behalf you are submitting the form or by that person's authorized representative. If the form is signed by the authorized representative of a person (other than an executive officer or general partner), file with the form the evidence of the authority of the representative to sign on behalf of such person, except that you may incorporate by reference a power of attorney for this purpose that is already on file with the Commission.

B. Signatures may be in typed form rather than manual format.

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

| OMB APPROVAL | |
|---|---|
| OMB Number: | 3235-0425 |
| Expires: | May 31, 2009 |
| Estimated average burden hours per response. . . . . | 0.33 |

# FORM TH
## NOTIFICATION OF RELIANCE ON TEMPORARY HARDSHIP EXEMPTION

_____
Report, schedule or registration statement to which the hardship exemption relates (give period of report, if applicable)

_____
SEC file number(s) under which filing made (Required, if assigned)

_____
CIK of filer or subject company CIK, as applicable

_____
Name of Filer or subject company, as applicable

_____
Filed-by CIK (for subject company filings only)

_____
Name of "filed-by" entity (for subject company filings only)

S-_____ _____
(Series identifier(s) and names(s), if applicable; add more lines as needed)

C-_____ _____
(Class (contract) identifier(s) and names(s), if applicable; add more lines as needed)

**Part I—Registrant Information**

Full Name of Registrant_____

Address of Principal Executive Office_____

Street and Number_____

City, State and Zip Code; Country, if other than US _____

**Part II—Information Relating to the Hardship**

**Furnish the following information:**

1. A description of the nature and extent of the temporary technical difficulties experienced by the electronic filer in attempting to submit the document in electronic format.

2. A description of the extent to which the electronic filer has successfully submitted documents previously in electronic format with the same hardware and software, in test or required filings.

SEC 2348 (07-06)

**Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.**

3. A description of the burden and expense involved to employ alternative means to submit the electronic submission in a timely manner.

4. Any other reasons why an exemption is warranted.

**Part III — Representation of Intent to Submit Confirming Electronic Copy**

The filer shall include a representation that it shall cause to be filed a confirming electronic copy of the document filed in paper under cover of the Form TH and that its filing will be in accordance with Rule 201(b) of Regulation S-T (§232.201(b) of this chapter) and appropriately designated as a "confirming electronic copy" in accordance with the requirements of the EDGAR Filer Manual.

**Part IV — Contact Person**

Name and telephone number, and e-mail address of person to contact in regard to this filing under Form TH:

| _____ | _____ | _____ |
|---|---|---|
| Name | Area Code Telephone No. | e-mail address |

**Part V — Signatures**

_____

Name of Filer (if registrant, name as it appears in charter)

has caused this Form TH to be signed on its behalf by the undersigned, being duly authorized:

Date: _____ By: _____

**Instruction:** This form may be signed by an executive officer of the registrant or by any other duly authorized representative.

---

**GENERAL INSTRUCTIONS**

1. Rule 201(a) of Regulation S-T (§232.201(a) of this chapter) requires electronic filer relying on a temporary hardship exemption to file this Form TH in addition to filing a paper copy of a document otherwise required to be filed in electronic format.

2. Four signed copies of this Form TH must accompany the paper format document being filed pursuant to Rule 201; filers must file under Form TH within one business day after the date upon which the filer was originally to file the document electronically.

3. Signatures to the paper format document being filed with Form TH may be in typed form rather than in manual format. See Rule 302 of Regulation S-T (§232.302 of this chapter). Filers must satisfy all other requirements relating to paper format filings, including number of copies to be filed.

# APPENDIX E. AUTOMATED CONFORMANCE RULES FOR TEMPLATE FIELDS

Values for some EDGAR data fields must be presented in a specific "conformed" format. These values are listed within this section:

1. 8-K Items
2. Fee Payment Method
3. Self Regulatory Organizations (SROs)
4. Submission and/or Document Type
5. Relationship
6. Period

## E.1 8-K Items

The various Form 8-K submissions require reporting of one or more specific events by specifying the Item Number for each reportable event. Table E-1: Form 8-K Item Numbers for Reportable Events, specifies the Item numbers to use for the reportable events.

Form 8-K submissions prior to August 23, 2004, used a different numbering scheme for the reportable events. Query commands for 8-K Items require both the new item number and the old number to be specified when searching for 8-K items reported before and after August 23, 2004. Table E-1 specifies both the new and old item numbers. The table is divided into sections of related reportable events.

**Table E-1: Form 8-K Item Numbers for Reportable Events**

| Item No. | Event Title | Item No. Prior to 8/23/04 | Event Title - Prior to 8/23/04 |
|---|---|---|---|
| | **Section 1 - Registrant's Business and Operations** | | |
| 1.01 | Entry into a Material Definitive Agreement | | |
| 1.02 | Termination of a Material Definitive Agreement | | |
| 1.03 | Bankruptcy or Receivership | 3 | Bankruptcy or Receivership |
| | **Section 2 - Financial Information** | | |
| 2.01 | Completion of Acquisition or Disposition of Assets | 2 | Acquisition or Disposition of Assets |
| 2.02 | Results of Operations and Financial Condition | 12 | Results of Operations and Financial Condition |
| 2.03 | Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement of a Registrant | | |

| Item No. | Event Title | Item No. Prior to 8/23/04 | Event Title - Prior to 8/23/04 |
|---|---|---|---|
| 2.04 | Triggering Events That Accelerate or Increase a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement | | |
| 2.05 | Cost Associated with Exit or Disposal Activities | | |
| 2.06 | Material Impairments | | |
| | **Section 3 - Securities and Trading Markets** | | |
| 3.01 | Notice of Delisting or Failure to Satisfy a Continued Listing Rule or Standard; Transfer of Listing | | |
| 3.02 | Unregistered Sales of Equity Securities | | |
| 3.03 | Material Modifications to Rights of Security Holders | | |
| | **Section 4 - Matters Related to Accountants and Financial Statements** | | |
| 4.01 | Changes in Registrant's Certifying Accountant | 4 | Changes in Registrant's Certifying Accountant |
| 4.02 | Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review | | |
| | **Section 5 - Corporate Governance and Management** | | |
| 5.01 | Changes in Control of Registrant | 1 | Changes in Control of Registrant |
| 5.02 | Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers<br>~~Departure of Directors or Principal Officers; Election of Directors; Appointment of Principal Officers~~ | 6 | Resignations of Registrant's Directors |
| 5.03 | Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year | 8 | Change in Fiscal Year |
| 5.04 | Temporary Suspension of Trading Under Registrant's Employee Benefit Plans | 11 | Temporary Suspension of Trading Under Registrant's Employee Benefit Plans |

| Item No. | Event Title | Item No. Prior to 8/23/04 | Event Title - Prior to 8/23/04 |
|---|---|---|---|
| 5.05 | Amendments to the Registrant's Code of Ethics, or Waiver of a Provision of the Code of Ethics | 10 | Amendments to the Registrant's Code of Ethics |
| 5.06 | Change in Shell Company Status | | |
| | **Section 6 - Asset-Backed Securities** | | |
| 6.01 | ABS Informational and Computational Material | | |
| 6.02 | Change of Servicer or Trustee | | |
| 6.03 | Change in Credit Enhancement or Other External Support | | |
| 6.04 | Failure to Make a Required Distribution | | |
| 6.05 | Securities Act Updating Disclosure | | |
| | **Section 7 - Regulation FD** | | |
| 7.01 | Regulation FD Disclosure | 9 | Sales of equity securities pursuant to Regulation S |
| | **Section 8 - Other Events** | | |
| 8.01 | Other Events | 5 | Other Events |
| | **Section 9 - Financial Statements and Exhibits** | | |
| 9.01 | Financial Statements and Exhibits | 7 | Financial Statements and Exhibits |
| (none) | (not on list) | 13 | Receipt of an Attorney's Written Notice Pursuant to 17 CFR 205.3(d) |

## E.2 Fee Payment Method

FEE PAYMENT METHOD -- Values acceptable with the METHOD data field.

LOCKBOX FEDWIRE

## E.3 Self-Regulatory Organization (SROS)

SELF-REGULATORY ORGANIZATIONS -- Values acceptable with the SROS data field.

| ORGANIZATION | VALUE |
|---|---|
| American Stock Exchange | AMEX |
| New York Stock Exchange Archipelago | ARCA |

| | |
|---|---|
| Boston Stock Exchange | BSE |
| Chicago Board Options Exchange | CBOE |
| Chicago Stock Exchange | CHX |
| Financial Industry Regulatory Authority | FINRA |
| International Stock Exchange | ISE |
| National Association of Securities Dealers | NASD |
| National Stock Exchange | NSX |
| New York Stock Exchange | NYSE |
| Pacific Exchange, Inc. | PCX |
| Philadelphia Stock Exchange | PHLX |
| Not Applicable | NONE |

## E.4 Submission and/or Document Types

SUBMISSION AND/OR DOCUMENT TYPES -- Values acceptable with the TYPE data field.

1. The following SUBMISSION TYPE data field values are acceptable:

| DESCRIPTION | VALUE |
|---|---|
| EDGAR name of required submission | (All submission types listed in Chapter 3 and APPENDIX C) |
| Correspondence Submission (Template 4) | CORRESP |
| Modular Submission (Template 5) | MODULE |
| Segment Submission (Template 5) | SEGMENT |

2. The following DOCUMENT TYPE data field values are acceptable:

| DESCRIPTION | VALUE |
|---|---|
| Cover letter | COVER |
| Correspondence document | CORRESP |
| NASAA document | EU-1 |
| Type 1 Module or Segment document | TYPE 1 |
| Name of submission type you must file | (All submission types listed in Chapter 3 and APPENDIX C) |

| | |
|---|---|
| Exhibits under Regulations S-K for Investment Companies | See examples of Document Type Values for Investment Company Exhibits for Certain Forms following these tables. |

3. The following DOCUMENT TYPE data field values are acceptable for exhibits under Regulations S-K and Regulations S-B. See examples of Document Type Values for Investment Company Exhibits for Certain Forms following this table. The Document Type Values for the XBRL Voluntary Financial Reporting Program on the EDGAR System is also shown following the examples for Investment Company Exhibits.

| **Regulation S-K (229.601)DESCRIPTION** | **Regulation S-B (228.601)DESCRIPTION** | **VALUE** |
|---|---|---|
| (1) Underwriting agreement | (1) Underwriting agreement | EX-1 |
| (2) Plan of acquisition, reorganization, arrangement, liquidation or succession | (2) Plan of purchase, sale, reorganization, arrangement, liquidation or succession | EX-2 |
| (3) (i) Articles of incorporation | (3) (i) Articles of Incorporation | EX-3.(i) |
| (ii) Bylaws | (ii) Bylaws | EX-3.(ii) |
| (4) Instruments defining the rights of security holders, including indentures | (4) Instruments defining the rights of security holders, including indentures | EX-4 |
| (5) Opinion re legality | (5) Opinion on legality | EX-5 |
| (6) [Reserved] | (6) No exhibit required | |
| (7) Correspondence from an independent accountant regarding non-reliance on a previously issued audit report or completed interim review | (7) Correspondence from an independent accountant regarding non-reliance upon a previously issued audit report or completed interim review | EX-7 |
| (8) Opinion re tax matters | (8) Opinion on tax matters | EX-8 |
| (9) Voting trust agreement | (9) Voting trust agreement and amendments | EX-9 |
| (10) Material contracts | (10) Material contracts | EX-10 |
| (11) Statement re computation of per share earnings | (11) Statement re: computation of per share earnings | EX-11 |
| (12) Statements re computation of ratios | (12) No exhibit required | EX-12 |
| (13) Annual report to security holders, Form 10-Q and 10-QSB, or quarterly report to security holders1 | (13) Annual report to security holders for the last fiscal year, Form 10-Q or10-QSB or quarterly report to security holders1 | EX-13 |
| (14) Code of Ethics | (14) Code of ethics | EX-14 |

| Regulation S-K (229.601)DESCRIPTION | Regulation S-B (228.601)DESCRIPTION | VALUE |
|---|---|---|
| (15) Letter re unaudited interim financial information | (15) Letter on unaudited interim financial information | EX-15 |
| (16) Letter re change in certifying accountant4 | (16) Letter on change in certifying accountant4 | EX-16 |
| (17) Correspondence on departure of director | (17) Letter on departure of director | EX-17 |
| (18) Letter re change in accounting principles | (18) Letter on change in accounting principles | EX-18 |
| (19) Report furnished to security holders | (19) Reports furnished to security holders | EX-19 |
| (20) Other documents or statements to security holders | (20) Other documents or statements to security holders or any document incorporated by reference | EX-20 |
| (21) Subsidiaries of the registrant | (21) Subsidiaries of the small business issuer | EX-21 |
| (22) Published report regarding matters submitted to vote of security holders | (22) Published report regarding matters submitted to vote of security holders | EX-22 |
| (23) Consents of experts and counsel | (23) Consents of experts and counsel | EX-23 |
| (24) Power of attorney | (24) Power of attorney | EX-24 |
| (25) Statement of eligibility of trustee | (25) Statement of eligibility of trustee | EX-25 |
| (26) Invitations for competitive bids | (26) Invitations for competitive bids | EX-26 |
| (27) through (30) [Reserved] | (27) through (30) [Reserved] | |
| (31) Rule 13a-14(a)/15d-14(a)Certifications | (31) Rule 13a-14(a)/15d-14(a)Certifications | EX-31 |
| (32) Section 1350 Certifications | (32) Section 1350 Certifications | EX-32 |
| (33) Report of compliance with servicing criteria for asset-backed securities | (33) Report of compliance with servicing criteria for asset-backed securities | EX-33 |
| (34) Attestation report on assessment of compliance with servicing criteria for asset-backed securities | (34) Attestation report on assessment of compliance with servicing criteria for asset-backed securities | EX-34 |
| (35) Servicer compliance statement | (35) Servicer compliance statement | EX-35 |
| (99) Additional exhibits | (99) Additional exhibits | EX-99 |

| Regulation S-K (229.601)DESCRIPTION | Regulation S-B (228.601)DESCRIPTION | VALUE |
|---|---|---|
| (100) XBRL-Related Documents | (100) XBRL-Related Documents | EX-100 |

Other exhibit selections are as follows:

**Examples of Document Type Values for Investment Company Exhibits for Certain Forms:**

```
Form N-1A  EXHIBITS ITEM 23    FORM N-14  EXHIBITS ITEM 16
EX-99.a CHARTER                EX-99.1 CHARTER
EX-99.b BYLAWS                 EX-99.2 BYLAWS
EX-99.c HOLDERS RTS            EX-99.3 VOTING TRUST
EX-99.d ADVSR CONTR            EX-99.4 ACQ AGREEMNT
EX-99.e UNDR  CONTR            EX-99.5 HOLDERS RTS
EX-99.f BONUS PROFIT           EX-99.6 ADVSER CONTR
EX-99.g CUST AGREEMT           EX-99.7 DISTR CONTR
EX-99.h OTH MAT CONT*          EX-99.8 O&D BENEFTS
EX-99.i LEGAL OPININ           EX-99.9 CUST CONTRCT
EX-99.j OTHER OPININ*          EX-99.10 12B1 PLAN
EX-99.k OMT FIN STAT           EX-99.11 OPIN COUNSL
EX-99.1 INT CAP AGRE           EX-99.12 TAX OPINION*
EX-99.m 12B-1 PLAN             EX-99.12 REV RULING*
EX-99.n 18F-3 PLAN             EX-99.13 OTH CONTRCT*
EX-99.p CODE ETH               EX-99.14 OTH CONSENT*
                               EX-99.15 OTH FIN ST
                               EX-99.16 PWR OF ATTY
                               EX-99.17 (as approp)

Form N-2 EXHIBITS ITEM 24(2)    Form N-6  EXHIBITS ITEM 27
EX-99.2A CHARTER               Ex-99.a BD-DIR-RESOL
EX-99.2B BYLAWS                EX-99.b CUST-AGRMETS
EX-99.2C VOTING TRST           EX-99.c UNDER CONTRT
EX-99.2D HOLDERS RTS           EX-99.d CONTRACTS
EX-99.2E DIV REIN PL           EX-99.e APPLICATIONS
EX-99.2F SUBSID DEBT           EX-99.f DEP CERT/BYL
EX-99.2G ADVSR CONTR           EX-99.g REINS CONTRT
EX-99.2H DISTR CONTR           EX-99.h PARTIC AGREE
EX-99.2I O&D BENEFTS           EX-99.i ADMIN CONTRT
EX-99.2J CUST CONTR            EX-99.j OTH MAT CONT
EX-99.2K OTH CONTRCT*          EX-99.k LEGAL OPININ
EX-99.2L OPIN COUNSL           EX-99.l ACTUARIAL OP
EX-99.2M CNSNT SRVCE           EX-99.m CALCULATION
EX-99.2N OTH CONSENT*          EX-99.n OTH OPINIONS
EX-99.2O OTH FIN ST            EX-99.o OMITD FIN ST

EX-99.2P STOCK LTR             EX-99.p INIT CAP AGR
EX-99.2Q RETRMT PLAN           EX-99.q REDEEM EXEMP
EX-99.2R CODE ETH
```

* Name of exhibit may vary depending on the specific content of the exhibit.

**Note:** You may include up to fourteen characters after the decimal point in the document type value.

**Examples of Document Type Values for Investment Company Exhibits For Filings Made on Forms N-8B-2 and S-6:**

```
FORM N-8b-2                     FORM S-6
PAR                             INSTR
A  EX-99.A1 INDNTR ORGN         1   EX-99.A1 INDNTR ORGN
EX-99.A2 INDNTR PMT                 EX-99.A2 INDNTR PMT
EX-99.A3A DIST CONTR                EX-99.A3A DIST CONTR
EX-99.A3B DEALER AGR                EX-99.A3B DEALER AGR
EX-99.A3C SCH COMMIS                EX-99.A3C SCH COMMIS
EX-99.A4 OTHER AGRMT                EX-99|.A4 OTHER AGRMT
EX-99.A5 FORM/SECRTY                EX-99.A5 FORM/SECRTY
EX-99.A6 CERT/BYLAWS                EX-99.A6 CERT/BYLAWS
EX-99.A7 INSR POLICY                EX-99.A7 INSR POLICY
EX-99.A8 DEPOSIT AGR                EX-99.A8 DEPOSIT AGR
EX-99.A9 OTHER CONTR                EX-99.A9 OTHER CONTR
EX-99.A10 PERIODC PP                EX-99.A10 PERIODC PP
EX-99.A11 CODE ETH
B  EX-99.B1 NOTIC/SHLDR         2  EX-99.2 OPIN COUNSEL
EX-99.B2 ANRPT/SHLDR
                                3  EX-99.3 OTHER FIN ST
C  Dealer's name & address
                                4  EX-99.4 UNREG ISSUER

                                OTHER   Consents required by Instruction 4 of S-6
                                        (as applicable):

                                    EX-99.C1 ACCT CONSNT
                                    EX-99.C2 EVAL CONSNT
                                    EX-99.C3 RTG AGY OPN
                                    EX-99.C4 TAX OPINION
                                    EX-99.C5 REV RULING
                                    EX-99.C6 OTHER OPIN
```

**Notes:** (1) The content of this exhibit shall be supplied separately as confidential information pursuant to rule 45a-1 (in paper format).

(2) You may include up to fourteen characters after the decimal point in the document type value.

**Examples of Document Type Values for Investment Company Exhibits Filed with Form N-SAR:**

| ITEM 77 | |
|---|---|
| B | EX-99.77B ACCT LTTR |
| C | EX-99.77C VOTES |
| D | EX-99.77D POLICIES |
| E | EX-99.77E LEGAL |
| F | EX-99.77F CHNG DEBT |
| G | EX-99.77G DEFAULTS |
| H | EX-99.77H CHNG CNTRL |
| I | EX-99.77I NEW SECUR |
| J | EX-99.77J REVALUATN |
| K | EX-99.77K CHNG ACCNT |
| L | EX-99.77L NEW ACCTNG |

| ITEM 77 | |
|---|---|
| M | EX-99.77M MERGERS |
| N | EX-99.77N RULE 2A-7 |
| O | EX-99.77O RULE 10F-3 |
| P | EX-99.77P EXMPT INFO |
| Q1 | EX-99.77Q1 OTHR EXHB |
| Q2 | EX-99.77Q2 ITEM 405 |

**Examples of Document Type Values for Exhibits Filed with Form N-CSR:**

EX-99.CERT
EX-99.906CERT
EX-99.CODE ETH
EX-99.Rule23C1

**Examples of Document Type Values for Exhibits Filed with Form N-Q:**

EX-99.CERT

**Examples of Document Type Values for Exhibits Attached to Filings as XBRL-Related Documents for the XBRL Voluntary Financial Reporting Program:**

| Document Type | Description | Filename Extension |
|---|---|---|
| EX-100.INS | XBRL Instance document (Required) | *.xml |
| EX-100.SCH | XBRL Taxonomy Extension Schema document | *.xsd |
| EX-100.CAL | XBRL Taxonomy Extension Calculation Linkbase document | *.xml |
| EX-100.DEF | XBRL Taxonomy Extension Definition Linkbase document | *.xml |
| EX-100.LAB | XBRL Taxonomy Extension Labels Linkbase document | *.xml |
| EX-100.PRE | XBRL Taxonomy Extension Presentation Linkbase document | *.xml |
| EX-100.REF | XBRL Taxonomy Extension Reference Linkbase document | *.xml |

**Notes:**

(1) You may include up to fourteen characters after the decimal point in the document type value.

(2) When using the values EX-1 through EX-99, you may add characters after a decimal point to further define the exhibit being submitted. For example: EX-10.24 Supply contracts

(3) You may not attach exhibits to document types CORRESP, modules, or segments.

(4) The number and types of documents you can submit are limited. Please see the DOCUMENT COUNT data field for more information.

(5) A correspondence filing may include up to 100 correspondence documents.

## E.5 Relationship

The following values are valid for the RELATIONSHIP data field to represent the terms described below. The RELATIONSHIP data field is acceptable only with the 144 submission types (and amendments to these submissions) used for reporting stock ownership.

| DESCRIPTION | VALUE |
|---|---|
| Owner of more than 10% of Subject Company | Owner |
| Director of Subject Company | Director |
| Officer of Subject Company | Officer |
| None of the above | Other |

## E.6 Period

You **CAN** use a future date in the PERIOD data field within the following submission types:

| | | | |
|---|---|---|---|
| 6-K | 6-K/A | DEF 14A | DEF 14C |
| DEFN14A | N-23C-2 | N-23C-2/A | N-23C3A |
| N-23C3A/A | N-23C3B | N-23C3B/A | N-23C3C |
| N-23C3C/A | PREM14C | PRE 14A | PRE 14C |
| PREM14A | PREN14A | | |

You **CANNOT** use a future date in the PERIOD field within the following submission types:

| | | | |
|---|---|---|---|
| 10-D | 10-D/A | 10-K | 10-K/A |
| 10KSB | 10KSB/A | 10-KT | 10-KT/A |
| 10-Q | 10-Q/A | ~~10QSB~~ | ~~10QSB/A~~ |
| 10-QT | 10-QT/A | 11-K | 11-K/A |
| 11-KT | 11-KT/A | 13F-HR | 13F-HR/A |
| 13F-NT | 13F-NT/A | 18-K | 18-K/A |
| 20-F | 20-F/A | 24F-2NT | 24F-2NT/A |
| 40-F | 40-F/A | 8-K | 8-K/A |
| 8-K12B | 8-K12B/A | 8-K12G3 | 8-K12G3/A |
| 8-K15D5 | 8-K15D5/A | ANNLRPT | ANNLRPT/A |
| ARS | ARS/A | N-27D-1 | N-27D-1/A |

## APPENDIX F. GLOSSARY OF COMMONLY USED TERMS, ACRONYMS AND ABBREVIATIONS

| | |
|---|---|
| **ACCEPTANCE MESSAGE** | Notification from the SEC that an electronic submission has met the minimum filing requirements and been accepted by EDGAR. If the submitter or filer has an Internet electronic mail (e-mail) address, the acceptance messages are sent by e-mail to that account. Acceptance messages are also sent to all Internet e-mail addresses on the Notification page. |
| **ACCEPTANCE REVIEW** | Procedural checks performed by EDGAR to determine whether a filing meets certain minimum filing requirements. The requirements may relate to the composition and completeness of the submission package, as well as to the particular type of filing being made. |
| **ACCEPTED** | The term that describes a filing that has successfully passed acceptance review. |
| **ACCESSION NUMBER** | A unique number generated by the EDGAR system for each electronic submission. Accession numbers are reported to submitters and filers in the acceptance and suspense messages. Assignment of an accession number does not mean that EDGAR has accepted your submission. |
| **ASCII** | American Standard Code for Information Interchange. The ASCII character code must be used for asynchronous transmissions. |
| **ASCII/SGML** | This is our term for SGML documents in ASCII format that differ from the HTML document format that EDGAR also supports. |
| **ASYNCHRONOUS** | A method of data transmission. |
| **BROWSER** | Commercially available software used in viewing on the Internet. The most popular versions are Netscape and Internet Explorer. |
| **CCC** | CIK Confirmation Code |
| **CENTRAL INDEX KEY (CIK)** | A unique number assigned by the SEC, distinguishing the company or individual to which it is assigned. Used by EDGAR to identify either a submitter (LOGIN CIK) or filer. |
| **CIK** | Central Index Key |
| **CIK CONFIRMATION CODE (CCC)** | An eight-character code that EDGAR uses in conjunction with the CIK to authenticate a filer. |
| **CLASS (CONTRACT) IDENTIFIER** | Unique identifier assigned by SEC to each class (contract) of an investment company. The format is a ‘C’ followed by nine digits. |
| **CONFIDENTIAL** | Refers to portions of documents omitted from public filings pursuant to SEC rules (e.g., Rule 406 under 1933 Act). |
| **CONFIRMING COPY** | An electronic copy of a paper filing. The paper filing is considered |

| | |
|---|---|
| | to be the official copy and the confirming copy is an electronic duplicate. |
| **COOKIE** | A unique string of letters and numbers that the web server stores in a file on your hard drive. This method is used by web designers to track visitors to a website so the visitors do not have to enter the same information every time they visit a new page or revisit the site. |
| **CORRESPONDENCE SUBMISSION** | A submission type EDGAR participants may use to submit non-public information, generally correspondence, to the SEC staff that is not disseminated immediately. The SEC staff may release all or portions of these documents electronically if they relate to the staff's review process. See SEC Press Release 2004-89, "SEC Staff to Publicly Release Comment Letters and Responses." |
| **DATA FIELD** | An element in a submission template. |
| **DATA TAG** | An identifier that labels specific information submitted to EDGAR. Data fields are created by placing angle brackets on either side of a term. An end data field is distinguishable from a begin data field by the "/" (virgule/slash) immediately following the opening angle bracket (<). For example, the beginning and end of a table would be signified by <TABLE> and </TABLE>, respectively. |
| **DIRECT TRANSMISSION** | An electronic submission sent via a modem and dial-up telephone or leased line or Internet. |
| **DOCUMENT** | Document is a generic term for the various forms, reports, schedules, exhibits, items of correspondence, etc., that comprise filings and other submissions. An electronic document originating with a filer or agent can only be sent as part of a submission. A document is a discrete unit of text. One or more documents comprise an electronic submission. Examples of documents include a 1933 Act registration statement, a 1934 Act Form 10-Q, or a cover letter. Each exhibit is a separate document within a submission. |
| **DOCUMENT HEADER** | A header used within an EDGAR submission to indicate, by the appropriate use of tags and tag values, the document type, and if desired, the description of the document. EDGARLink constructs document headers for each separate document contained within a submission. |
| **DOCUMENT TYPE** | Submissions received may consist of more than one document. For example, a Form 10-K, an exhibit, and a cover letter constitute three separate documents in one submission. Each document must begin with a document header. A Form 10-K submission must contain at least one document, which is the Form 10-K. |
| **EDGAR** | The SEC's Electronic Data Gathering, Analysis, and Retrieval system for electronic filing. |
| **EDGARLink for** | Filer assistance, pre-validation, and communications software |

| | |
|---|---|
| **Windows** | package provided to registered EDGAR filers by the SEC. Designed for use with MS Windows 98, 2000, NT, and XP. Referred to as EDGARLink. |
| **ELECTRONIC FILER** | A person or entity whose required filings must be submitted electronically. |
| **ELECTRONIC FILING** | A document or series of documents submitted in electronic format, at least one of which is required to be filed with the SEC pursuant to the federal securities law. |
| **ELECTRONIC SUBMISSION** | A form type header and all associated documents representing one or more filings that are transmitted to the Commission in electronic format. An electronic submission may also contain correspondence material and modules or segments. The maximum size of your submission must not exceed 100MB. |
| **E-MAIL** | A regulated electronic mail service in EDGAR that provides for the delivery of acceptance and suspense messages from the SEC via the Internet.<br>**Note:** EDGAR does not e-mail requested Return Copies. You can download them from the EDGAR Filing Website. |
| **ENTITY** | A person or company that registers on the EDGAR system for the purposes of electronic filing. Each entity has its own Central Index Key. Some legal entities may have more than one CIK if they serve in more than one filing role. For example, if a filing agent also has an arm of the company that does training and acts as a training agent. |
| **FILE NUMBER** | A number assigned by the SEC to registrants, applications, and reports. |
| **FILER** | A person or entity on whose behalf an electronic filing is made. |
| **FILING AGENT** | A financial printer, law firm, or other party that will be sending filings on behalf of a filer. |
| **FILING TYPES** | A distinct type of submission that must be filed pursuant to the federal securities laws (e.g., 1934 Act Form 10-K or a preliminary proxy statement). |
| **FORM ID** | The electronic form used to apply for access codes needed to use EDGAR, namely the CIK, Password, CCC, and PMAC. The paper form is used only as a reference when applying for access codes to use on EDGAR. |
| **FORM SE** | A Form "Separate Exhibit" accompanies all exhibits to electronic filings that are submitted in paper. |
| **FORM TH** | The form used to notify the Commission that the filing is being made in paper pursuant to a temporary hardship exemption, as specified by Rule 201 of Regulation S-T. |

**FORM TYPE** A distinct type of document that is required to be filled pursuant to the federal securities laws, e.g., Form 10-K or S-1. Form types may have several variants (e.g., an initial filing and an amendment). For EDGAR, each variant is recognized by a specific name, referred to as a submission type. The form types and their applicable submission types are identified in Section 3, INDEX TO FORMS.

**FTP** File Transfer Protocol.

**FWS** EDGAR Filing Website.

**GROUP TAGS** Tags (fields) that must appear together. The tags that must follow the lead tags are shown with the same number plus a numerical designation (e.g., 5.1, 5.2, etc). When you use grouped tags, all of the possible grouped tags may not apply to your filing. You should only use applicable tags. See Tag in this list of terms.

**Note:** EDGARLink automatically groups and places the XFDL tags in the submission together as you fill in the submission template. EDGARLite and OnlineForms groups and places XML tags for both the submission and the primary document.

**HEADER** The basic information required to supplement each electronic submission and document submitted through EDGAR. **Submission headers** provide identifying information about the filing (e.g., the submission type of the principal document, the identity of the electronic filer, and any fee data). **Document headers** identify each document in an electronic submission.

**Note:** In EDGAR, XFDL tags are automatically placed in the submission by using the submission templates. EDGARLite creates XML tags for both the submission and the primary document.

**HTML** Hypertext Markup Language is a simple markup language you can use to create documents that are portable from one platform to another. It consists of tags that you use to describe data elements within your submission.

**INTERNET** An electronic network of computers that transmits data. The SEC uses the Internet to provide access to its website and to transmit acceptance and suspense notification messages.

**INTERNET ADDRESS** Synonym for the email address for filers with Internet addresses.

**INVESTMENT COMPANY TYPE** Information required on the Series and Classes (Contracts) Information page on EDGAR and in certain EDGAR submission templates indicating whether an investment company's last effective registration statement was filed on Form N-1, N-1A, N-2, N-3, N-4, N-5, N-6, S-1, S-3, or S-6.

**ISP** Internet Service Provider

| | |
|---|---|
| **LDAP** | Lightweight Directory Access Protocol. |
| **LEASED LINE** | A private 56 kbps line into the SEC's Operations Center, allowing them to file XFDL Submissions directly into EDGAR. (For more information, see the Interface and Operational Specifications for Leased Line Connections document). |
| **LOCKBOX** | The term used to describe arrangement with the U.S. Treasury-designated depository to collect and deposit checks, money orders, cash, and wire transfers to an SEC account at the depository. |
| **MASTER SEGMENT** | In EDGAR, a segment, referred to as a subordinate segment, is a document (partial or whole) that is to be included into a submission once it has been processed by EDGAR. The master segment is the final submission you transmit to EDGAR that incorporates all the previously submitted subordinate segments. |
| **MODULAR SUBMISSION** | In EDGAR, a modular submission is a document intended to be "included", i.e., physically incorporated, into another submission in a future submission. You can include modular submissions in a filing by using special tags. |
| **MODULE** | A partial or complete document that is intended to be included in an electronic submission. Filers submit modules to EDGAR as module documents in module submissions. Modules are stored in a non-public data storage area of EDGAR. Filers can incorporate them into multiple subsequent submissions. Up to 10 modules may be stored for a single CIK on EDGAR. Storage is limited to a total of 1 megabyte per CIK, with a maximum of 1 megabyte for a single module. |
| **NESTED** | Certain data fields that must appear together are "nested". In the tables beginning with Section 4.6, the lead fields are shown first in nested groupings. The fields that must follow are shown with the same number plus an alpha designation (e.g., 5, 5a, etc.) When you use nested fields, not all of the possible nested fields may apply to your situation. You should only use the fields that apply. Certain nested field sets also require an end field. |
| **NON-PUBLIC** | Information that is not immediately disseminated publicly. Correspondence is non-public information. However, the SEC staff may release all or portions of these documents electronically if they relate to the staff's review process. See SEC Press Release 2004-89, "SEC Staff to Publicly Release Comment Letters and Responses." |
| **N-SAR** | Investment Management Semiannual Report. |
| **PASSPHRASE** | A security code used in conjunction with the CIK to generate a set of EDGAR Access Codes. You must enter these two codes correctly to generate New or Replacement EDGAR Access Codes. The passphrase is unique and distinct from the password. The passphrase |

| | |
|---|---|
| | cannot be used to login to any of the EDGAR websites. |
| **PASSWORD** | A unique, confidential code assigned to EDGAR participants that must be used in conjunction with the CIK number. You must enter these two codes correctly to access EDGAR. You must use the electronic Form ID to apply for a password. |
| **PDF** | Portable Document Format. |
| **PDN** | Public Data Network. |
| **PMAC** | Password Modification Authorization Code. An eight-character code that authenticates a request to change a password. |
| **PPP** | Point-to-Point Protocol. |
| **REGISTRANT** | The issuer of securities for which a registration statement, report, proxy, or information statement is filed. |
| **RETURN COPY** | A copy of an accepted filing posted on the EDGAR Filing Website and available to registrants and co-registrants only. |
| **SCP** | Secure Copy; see SSH. |
| **SEC** | U.S. Securities and Exchange Commission. |
| **SEGMENT** | A portion of a filing, submitted separately, which you may combine with other segments up to six business days later to make a single complete filing. |
| **SEGMENTED FILING** | A submission comprised of segments submitted separately, and later combined at the direction of the filer to make a single complete submission. |
| **SERIES IDENTIFIER** | Unique identifier assigned by SEC to each series of an investment company. The format is a 'S' followed by nine digits. |
| **SGML** | Standard Generalized Mark-up Language. |
| **SROs** | Self-Regulatory Organizations.<br>Example SROs are:<br>NYSE - New York Stock Exchange<br>BSE - Boston Stock Exchange<br>FINRA - Financial Industry Regulatory Authority<br>~~NASD - National Association of Securities Dealers~~<br>See Appendix C for a complete list. |
| **SSH** | Secure Shell Protocol; a transport layer protocol, which runs on top of TCP/IP and provides a mechanism for secure file transfers (SCP). A UNIX-based command interface and protocol for securely getting access to a remote computer. |
| **SUBMISSION** | A submission is the fundamental unit of information that is transmitted to EDGAR for receipt, validation, and acceptance. It is |

the conveyance of a document or series of documents, in electronic format, to the SEC via EDGAR.

**SUBMISSION TYPE** The specific name by which EDGAR recognizes the variants of filings with the SEC (e.g., for Form Type S-3, the registration statement relating to dividend reinvestment plans, EDGAR recognizes the submission type S-3D.) Other examples include modules and correspondence.

**SUSPENDED FILING** Filings that have not successfully passed EDGAR's acceptance review are placed in a suspended status indicating fatal flaws within the submission. Suspended filings are deleted in six business days. If an EDGAR participant receives notice that a filing has been suspended, the fatal errors must be corrected and the filing must be re-transmitted. Suspended filings are not publicly viewable and are deleted in six business days.

**SUSPENSE MESSAGE** Notification from the SEC that an electronic submission has not met the minimum filing requirements and been suspended by EDGAR. If the filer has an Internet address on file, the suspense messages are sent electronically to that Internet address. Suspense messages are also sent to all Internet addresses on the Notification page.

**TAG** EDGARLink automatically creates XFDL header tags and XML header and document tags as you fill in the templates. For XFDL submissions, some tags may be used within documents. For XML submissions, tags are used to define the primary document. HTML documents can also contain tags.

A tag is an identifier that labels specific information to EDGAR. You must place an angle bracket on either side of a term to designate it as a "begin" tag. An "end" tag also has angle brackets but is distinguished by use of the "/" (virgule/slash) immediately following the opening angle bracket (</). For example, the beginning and end of a table are signified by <TABLE> and </TABLE>, respectively. See Section 5.2.1.3.3, Tags Used Within a Document, for details on tagging.

**TEST FILING** A submission made to EDGAR to test the ability to create a filing in an EDGAR-acceptable format. Such filings are publicly available to the filer and are only retained for two business days on the filing database. EDGAR sends the results of a test filing acceptance review to the filer via acceptance or suspense messages. A test filing cannot be changed to a live filing.

**TRAINING AGENT** A person or entity which sends only test filings in conjunction with training other persons.

**TRANSFER AGENT** Any individual or entity who engages on behalf of an issuer of securities or on behalf of itself as an issuer of securities. For a more detailed definition see Section 3(a) (25) of the Securities Exchange

| | |
|---|---|
| | Act. |
| **TRANSMISSION** | A set of one or more submissions sent electronically to EDGAR during an on-line session. |
| **TRANSMISSION METHOD** | One of the three methods that you may use to submit XFDL filings via EDGAR: Internet, direct dial transmission (PPP), or Leased Line. OnlineForms and filer-constructed XML filings utilize the Internet as the transmission method. |
| **TYPE 1** | A module or segment that contains a portion of a document that is positioned within a submission using the <MODULE> or  tags. |
| **TYPE 2** | A module or segment that contains an entire document, or documents, positioned at the end of a submission much like an appendix. |
| **URL** | Uniform Resource Locator, also known as an Internet address. |
| **VALUE** | Information that is supplied by the filer and inserted in a data field. For example, the Name data field would indicate the name of the person to be contacted who could answer questions about a particular filing. |
| **XBRL** | Extensible Business Reporting Language |
| **XFDL** | Extended Forms Definition Language |
| **XML** | Extensible Markup Language |

# APPENDIX G. FORM 13F SPECIAL ELECTRONIC FILING INSTRUCTIONS

## G.1 Submission Types 13F-HR(/A) AND 13F-NT(/A):

The following instructions relate solely to the requirements for preparing electronic filings of reports on Form 13F sent to the SEC on EDGAR submission types 13F-HR and 13F-NT. For additional requirements concerning content, please refer to the rules governing Form 13F, Release No. 34-40934 (Jan. 12, 1999), and "Frequently Asked Questions About Form 13F" on the SEC's Public Website: (*www.sec.gov/divisions/investment/13ffaq.htm*). For additional help with the preparation of the electronic submission, contact Filer Support at (202) 551-8900.

You must send submission types 13F-HR and 13F-NT in ASCII format. Do not submit the 13F Information Table of Holdings in HTML or spreadsheet format that uses a commercial spreadsheet program (i.e., EXCEL or LOTUS 1-2-3 formatted spreadsheets are not acceptable).

Use the following information to select the correct submission type:

| If Form 13F Report Type is: | Select EDGAR Submission type: |
|---|---|
| 13F HOLDINGS REPORT | |
| Initial Filing | 13F-HR |
| Amendments | 13F-HR/A |
| 13F NOTICE | |
| Initial Filing | 13F-NT |
| Amendments | 13F-NT/A |
| 13F COMBINATION REPORT | |
| Initial Filing | 13F-HR |
| Amendments | 13F-HR/A |

You should designate the Report Type on the cover page of the Form 13F report. Special Instruction 6 of Form 13F explains how to select the correct report type.

## G.2 Structure of 13F-HR Electronic Submission

The 13F-HR submission consists of three parts combined into one file. This file is attached to the template, which then becomes your 13F-HR submission:

1. Form 13F Cover Page
2. Form 13F Summary Page
3. Form 13F Information Table

Present the text for the Cover and Summary Pages on lines that do not exceed 80 characters.

Present the Information Table in a table format. No line of the Information Table may exceed 132 characters in length.

### G.2.1 Data Field Information

Sample data field information for a 13F-HR submission is shown in the sample below.

### G.2.2 Report Format

In the report, include the Form 13F Cover Page (including the Filer's Representation), the Form 13F Summary Page, and the 13F Information Table specified below. You may include additional textual statements within the report.

**Note:** You cannot submit 13F documents to EDGAR in HTML format.

### G.2.3 Cover Page

On the Cover Page, you should include the period-end date, the name and address of the institutional investment manager filing the report, the signature, name, title and phone number of the person signing the report, and, if applicable, a List of Other Managers Reporting for this Manager. The Cover Page should also provide identification of an amendment filing, include the 13F file number of the manager filing the report, and designate the report as one that names other reporting manager(s) reporting for you, reports holdings over which the reporting manager exercises discretion, or both. If this is your first 13F submission, leave the file number blank. You will find your assigned file number on your acceptance message.

**Note:** When filing a Form 13F Notice (13F-NT), submit only a cover page.

### G.2.4 Summary Page

On the Summary Page, include a Report Summary and a List of Other Included Managers for which you are reporting (if applicable). In the Report Summary, include the Number of Other Included Managers (if applicable), an Information Table Entry Total, and an Information Table Value Total. You must round the Value Total to the nearest thousand dollars, and omit the last three places.

### G.2.5 Information Table Format

In the Information Table, you must include the information required by Columns 1 through 8 of Form 13F. Where possible, the data for Column 1 (Name of Issuer) and Column 2 (Title of Class) should correspond to that supplied in the SEC Official List of 13F Securities. You must round entries in Column 4 (Value) to the nearest thousand dollars, and omit the last three places.

The data for Column 7 (Other Managers) must consist of the two digit code(s) assigned to the other manager(s). If you include more than one code in a response to this column, insert spaces between codes. Repeat security holdings entry lines as necessary.

You may include data captions or blank lines in your 13F Information Table optional column headings to assist persons reading a printout.

## G.3 Additional Documents

While we do not require additional documents, you may include additional documents in your 13F-HR and 13F-NT submissions; i.e., exhibits and cover letters.

## G.4 Test Filings

We encourage you to submit test filings on submission types 13F-HR and 13F-NT. You should prepare test filings in accordance with these instructions for preparing submission types 13F-HR and 13F-NT submissions and submit them using any of the acceptable methods of transmission, with the following exceptions:

- You must activate the TEST radio button

**For the Following Submission and Document Types:**

| | |
|---|---|
| 13F-HR | 13F-NT |
| 13F-HR/A | 13F-NT/A |

**Key to Level of Requirement for Data Fields:**

**1 - -** Required

**2 - -** Required when applicable

**3 - -** At least one required

**4 - -** Optional

**5 - -** Required for confirming copies

| Code | Data Fields | | Value | Format |
|---|---|---|---|---|
| 1 | TYPE | | 13F-HR | See List Above |
| 1 | PERIOD | | 09/30/97 | Up to 20 characters |
| 1 | FILER | | | |
| 1 | | CIK | 123456 | Up to 10 digits |
| 1 | | CCC | MYCCC*92 | 8 characters |
| 4 | FILER | | | |
| 1 | SROS | | NONE | Up to 5 ~~4~~ characters |
| 4 | | NAME | A. Jones | Up to 30 Characters |
| 4 | | PHONE | 202-555-1111 | Up to 20 Characters |

**Sample Submission -- Form 13F Holdings Report -- Submission Type 13F-HR**

The following sample submission of a Form 13F Holdings Report (submission type 13F-HR). It includes sample data fields on the Main Page of the template and sample text of the report. The text includes a cover section, a signature section, a summary, and the Information Table.

**Data Field Information:**

| | |
|---|---|
| TYPE | 13F-HR |
| PERIOD | 09/30/00 |
| FILER | |
| CIK | 1234567890 |
| CCC | x21234@1 |
| SUBMISSION-CONTACT | |
| NAME | A. Jones |
| PHONE | 202-555-1111 |

### G.4.1 Sample text of the 13F-HR

The text of the document to be attached on the Documents Page includes the following information in an ASCII text file:

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

DRAFT

WASHINGTON D.C. 20549
FORM 13F
FORM 13F COVER PAGE

Report for the Calendar Year or Quarter Ended: September 30, 2000

Check here if Amendment [ ]; Amendment Number:

This Amendment (Check only one.): [ ] is a restatement.

[ ] adds new holdings entries.

Institutional Investment Manager Filing this Report:

| | |
|---|---|
| Name: | Impressive Management, Inc. |
| Address: | 1111 West Street<br>Suite 222 New Town, NY 11111 |
| 13F File Number: | 28-99999 |

The institutional investment manager filing this report and the person by whom it is signed hereby represent that the person signing the report is authorized to submit it, that all information contained herein is true, correct and complete, and that it is understood that all required items, statements, schedules, lists, and tables, are considered integral parts of this submission.

Person Signing this Report on Behalf of Reporting Manager:

| | | |
|---|---|---|
| Name: | John Jay Doe | |
| Title: | Counsel | |
| Phone: | 212-555-1234 | |
| Signature, | Place, | and Date of Signing: |
| John Jay Doe | New Town, New York | October 31, 2000 |

Report Type (Check only one.):

[ X] 13F HOLDINGS REPORT.
[ ] 13F NOTICE.
[ ] 13F COMBINATION REPORT.

List of Other Managers Reporting for this Manager:
<PAGE>

FORM 13F SUMMARY PAGE
Report Summary:

| | |
|---|---|
| Number of Other Included Managers: | 3 |
| Form 13F Information Table Entry Total: | 1111 |
| Form 13F Information Table Value Total: | $333,333 |

List of Other Included Managers:

| No. | 13F File Number | Name |
|---|---|---|
| 01 | 28-80011 | ABC INVESTMENT MANAGERS, INC. |
| 02 | 28-80021 | DEF INVESTMENT MANAGERS, INC. |
| 03 | 28-80031 | GHI INVESTMENT MANAGERS, INC. |

<PAGE>

## FORM 13F SPECIAL ELECTRONIC FILING INSTRUCTIONS Continued

<TABLE> <C> <C>

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| NAME OF ISSUER | TITLE OF CLASS | CUSIP | VALUE (x$1000) | SHARES/ PRN AMT | SH/ PRN | PUT/ CALL | INVSTMT DSCRETN | OTHER MANAGERS | VOTING AUTHORITY SOLE | SHARED | NONE |
|---|---|---|---|---|---|---|---|---|---|---|---|
| AAVID THERMAL TECHNOLOGIES INC | COM | 001957109 | 5223 | 85440 | SH | | DEFINED | 01 | 35162 | 0 | 50278 |
| ABBOTT LABORATORIES INC | COM | 002824100 | 2744 | 67336 | SH | | DEFINED | 01 | 28300 | 0 | 39036 |
| AMERICAN EXPRESS CO | COM | 025816109 | 988 | 20000 | SH | | OTHER | 01 02 03 04 | 0 | 20000 | 0 |
| AUTOMATIC DATA PROCESSING INC | LYON SUB ZERO | 053015AC7 | 32785 | 61860000 | PRN | | DEFINED | 01 | 0 | 0 | 0 |
| BALLY TOTAL FITNESS HLDG CORP | COM | 05873K108 | 1216 | 70000 | SH | | SOLE | | 70000 | 0 | 0 |
| BATTLE MTN GOLD CO | PFD CONV $3.25 | 071593907 | 155 | 2930 | SH | | SOLE | | 2930 | 0 | 0 |
| BLACK & DECKER CORP | COM | 091797100 | 3182 | 84000 | SH | | DEFINED | 02 | 38100 | 0 | 45900 |
| BUCKEYE PARTNERS L P | UNIT LTD PARTN | 118230101 | 1712 | 20000 | SH | | SOLE | | 20000 | 0 | 0 |
| CALDOR CORP | PUT | 127787958 | 100 | 1122 | SH | PUT | SOLE | | 1122 | 0 | 0 |
| CHEVRON CORPORATION | COM | 166751107 | 3275 | 58356 | SH | | DEFINED | 03 | 31756 | 0 | 26600 |
| COCA COLA CO | COM | 191216100 | 1986 | 24000 | SH | | OTHER | 01 02 03 04 | 0 | 24000 | 0 |
| COMPAQ COMPUTER CORP | COM | 204493100 | 2611 | 67600 | SH | | DEFINED | 02 | 31900 | 0 | 35700 |
| CPC INTERNATIONAL, INC | COM | 126149103 | 4225 | 60900 | SH | | DEFINED | 01 | 21300 | 0 | 39600 |
| EXXON CORP | COM | 302290101 | 98648 | 1210400 | SH | | OTHER | 01 02 03 04 | 0 | 1210400 | 0 |
| FEDERAL HOME LOAN MRTG CORP | COM | 313400301 | 853 | 10000 | SH | | OTHER | 01 02 03 04 | 0 | 10000 | 0 |
| FORD MOTOR CO | COM | 345370100 | 1470 | 42750 | SH | | DEFINED | 05 | 17550 | 0 | 25200 |
| HUMANA INC | COM | 444859102 | 2347 | 93400 | SH | | DEFINED | 01 | 51400 | 0 | 42000 |
| JOHNSON & JOHNSON | COM | 478160104 | 5000 | 54200 | SH | | DEFINED | 05 | 17300 | 0 | 36900 |
| LVHM MOET HENNESSY LOU VUITTON | SPONSORED ADR | 502441207 | 1107 | 12000 | SH | | OTHER | 01 02 03 04 | 0 | 12000 | 0 |
| MCI COMMUNICATIONS CORP | COM | 552673105 | 1921 | 63500 | SH | | DEFINED | 04 | 26800 | 0 | 36700 |
| MOBILE TELECOMMUNICATIONS TECH | CALL | 607406905 | 185 | 10000 | SH | CALL | SOLE | | 0 | 0 | 0 |
| PITNEY BOWES INC | COM | 724479100 | 1225 | 25000 | SH | | SOLE | | 25000 | 0 | 0 |
| SECURITY DYNAMICS TECHNOLOGIES | COM | 814208904 | 7523 | 96600 | SH | | DEFINED | 03 | 40900 | 0 | 55700 |

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