DRAFT

# Filer Manual – Volume II

## EDGAR Filing

EDGAR®

**VERSION 421**

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## 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) (Version 42) 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 July 17, 2017 for non-rule based changes or on the rule effective date for changes related to SEC rules. See SEC Final Rules posted on the SEC's Public Website for information on the rule effective date. The final version of the manual will be made available, if approved by the Commission, on or about July 17, 2017, 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.

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

## Updates

On July 17, the following changes will be made to the EDGAR Filer Manual as part of EDGAR Release 17.2:

- Effective September 1, 2017, large accelerated and accelerated filers filing Forms S-1, S-3, S-4, S-8, S-11, F-1, F-3, F-4, F-10, SF-1, and SF-3 under the Securities Act; and Forms 10, 10-K, 10-Q, 8-K, 20-F, and 10-D under the Exchange Act will be required to submit these forms in HTML and include a hyperlink to each exhibit listed in the exhibit index of these filings, including exhibits that are incorporated by reference. Non-accelerated filers and smaller reporting companies that submit filings in ASCII will not need to comply with these requirements until September 1, 2018. The compliance date for any Form 10-D filing that will require a hyperlink to an exhibit filed with Form ABS-EE will be delayed until the staff completes programming changes to EDGAR. These changes will allow Form 10-D filers to include the Form 10-D and Form ABS-EE in a single submission so that the required exhibit hyperlinks can be created at the time the Form 10-D is filed. The Commission will publish a notice in the Federal Register and on the Commission's website (SEC.gov) announcing the compliance date for those Form 10-D filings. See Chapter 5 (Constructing Attached Documents and Document Types) of the "EDGAR Filer Manual, Volume II: EDGAR Filing."
- Submission form types D and D/A will be updated to remove the reference to "Rule 505" in Item 6: Federal Exemption(s) and Exclusion(s) Claimed. The "Terms of Submission" in the Signature and Submission screen will be updated to replace the references to "relying on Regulation D" and "Rule 505(b)(2)(iii)" with "relying on Rule 504 or Rule 506" and "Rule 504(b)(3)", respectively. The Total Offering Amount in "Item 13: Offering and Sales Amounts" will increase from a maximum of $1,000,000 to $5,000,000 if any "Rule 504" item is selected on submission form types D and D/A. See Chapter 8 (Preparing and Transmitting Online Submissions) and Appendix A (Messages Reported By EDGAR) of the "EDGAR Filer Manual, Volume II: EDGAR Filing."
- In Release 33-10332 (82 FR 17545) adopted March 31, 2017, the Commission made changes of inflation adjustments and other technical amendments to Title I & II of the JOBS Act. Among the technical changes was the revision to Commission forms, to provide registrants with the opportunity to designate whether they are an Emerging Growth Company and inform the Commission as to whether the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards. We will revise the following EDGARLink Online submission form types to reflect the two optional fields: S-1, S-1/A, S-3, S-3/A, S-4, S-4/A, S-8, S-11, S-11/A, F-1, F-1/A, F-3, F-3/A, F-4, F-4/A, 10-12B, 10-12B/A, 10-12G, 10-12G/A, 8-K, 8-K/A, 8-K12B, 8-K12B/A, 8-K12G3, 8-K12G3/A, 8-K15D5, 8-K15D5/A, 10-Q, 10-Q/A, 10-QT, 10-QT/A, 10–K, 10–K/A, 10–KT, 10–KT/A, 20–F, 20–F/A, 20FR12B, 20FR12B/A, 20FR12G, 20FR12G/A, 40-F, 40-F/A, 40FR12B, 40FR12B/A, 40FR12G, and 40FR12G/A. See Chapter 7 (Preparing and Transmitting EDGARLink Online Submissions) of the "EDGAR Filer Manual, Volume II: EDGAR Filing."
- In the same release, the Commission adopted a five-year inflation adjustment to the maximum offering amount for exempt crowdfunding transactions as implemented by the Commission in Regulation Crowdfunding to reflect the increase in the maximum offering

amount from $1,000,000 to $1,070,000. See Chapter 8 (Preparing and Transmitting Online Submissions) of the "EDGAR Filer Manual, Volume II: EDGAR Filing."

- EDGAR will be updated to allow broker-dealers to indicate whether the filing period is one full year or not on submission form type 17HACON. Submission form type 17HACON will require broker-dealers to attach an "ORGCHART" document to submission form type 17HACON even if the field "No material changes have occurred since last filed" is selected. See Chapter 8 (Preparing and Transmitting Online Submissions) of the "EDGAR Filer Manual, Volume II: EDGAR Filing."
- An Instructions menu icon will be added to the filer interface in the top-right corner for submission form types X-17A-5 and X-17A-5/A, which provides instructions on how to file broker-dealer annual reports through EDGAR. See Chapter 8 (Preparing and Transmitting Online Submissions) of the "EDGAR Filer Manual, Volume II: EDGAR Filing."
- Filers will be able to register via submission form type N-1A using their existing Series and Classes (Contracts) without having to provide "dummy" new Series and Classes (Contracts). See Chapter 7 (Preparing and Transmitting EDGARLink Online Submissions) of the "EDGAR Filer Manual, Volume II: EDGAR Filing."
- Transfer Agent form submissions created using the filer interface are limited to a maximum of 100 document attachments. Also, the revision clarifies that the maximum size of a Transfer Agent submission, including all attached documents, may not exceed 200 MB. See Chapter 8 (Preparing and Transmitting Online Submissions) of the "EDGAR Filer Manual, Volume II: EDGAR Filing."
- Chapter 5, Section 5.2.5.9 of the "EDGAR Filer Manual, Volume II: EDGAR Filing" was revised to remove duplicate HTML tags. Chapter 6, section 6.12.7 of the "EDGAR Filer Manual, Volume II: EDGAR Filing" was revised to clarify that start/end labels should not be used on duration-type facts. See Chapter 5 (Constructing Attached Documents and Document Types) and Chapter 6 (Interactive Data) of the "EDGAR Filer Manual, Volume II: EDGAR Filing."

Release 17.2 will also introduce changes to the following Technical Specifications:

- The ABS-EE schema will be updated with the following changes:
  - RMBS, 1(m)(21)(xi) postModificationARMPaymentRecastFrequency will be changed from decimal format to integer format, with a maximum length of eight digits.
  - The maximum integer length will increase from two digits to eight digits for the following Asset Class Items:
    - Item 1(c)(29)(iv), initialFixedRatePeriodHybridARMNumber
    - Item 1(c)(29)(xxi), HELOCDrawNumber
    - Item 1(m)(21)(iv), postModificationInterestResetNumber
    - Item 1(m)(21)(xx), postModificationARMInterestRateTeaserNumber
    - Item 1(m)(21)(xxi), postModificationARMPaymentTeaserNumber
    - Item 1(m)(22)(i), postModificationInterestOnlyTermNumber

- Item 3(c)(9), originalInterestOnlyTermNumber
- Item 3(c)(12), gracePeriodNumber
- Item 3(j)(2), paymentExtendedNumber
- Item 4(c)(8), gracePeriod
- Item 4(j)(2), leaseExtended

For more information, see the updated "EDGAR ABS XML Technical Specification" document available on the SEC's Public Website (*https://www.sec.gov/info/edgar/tech-specs*).

- EDGAR will no longer provide support for the US-GAAP-2015, EXCH-2015, CURRENCY-2014, and COUNTRY-2013 taxonomies. Please see *https://www.sec.gov/info/edgar/edgartaxonomies.shtml* for a complete list of supported standard taxonomies.

EDGAR Release 17.2 will also implement a number of other changes that do not impact the EDGAR Filer Manual, which are detailed in the Release Notes.

~~On March 13, 2017, EDGAR Release 17.1 will introduce the following changes:~~

- ~~The Microsoft InfoPath templates used to file Transfer Agent forms TA-1, TA-1/A, TA-2, TA-2/A, and TA-W will be retired on March 10, 2017.~~

  ~~Effective March 13, 2017, filers must use the new online version of the forms application available on the EDGAR Filing Website to file Transfer Agent forms. This web-based application will replace the corresponding Microsoft InfoPath templates that were previously used to file these forms. Filers can access Transfer Agent forms by selecting the 'File Transfer Agent Forms' link on the EDGAR Filing Website.~~

  ~~Chapter 8 (Preparing and Transmitting EDGARLite Submissions) of the "EDGAR Filer Manual, Volume II: EDGAR Filing" will be retired. Two new sections, 'File Transfer Agent Forms' and 'Completing a Transfer Agent Form' will be added to the former Chapter 9 (new Chapter 8 - Preparing and Transmitting Online Submissions) of the "EDGAR Filer Manual, Volume II: EDGAR Filing" to guide filers through the filing process.~~

  ~~Filers can continue to construct XML submissions as described in the XML Technical Specification documents for Transfer Agent forms, and submit them via the EDGAR Filing Website.~~

- ~~EDGAR will be updated to allow filers to submit duplicate filings for submission form type 10-D.~~

- ~~EDGAR will be upgraded to allow filers to provide up to four digits after the decimal point for the "Price per Security" field for submission form types DOS, DOS/A, 1-A, 1-A/A, 1-A POS, 1-K, 1-K/A, 1-Z, and 1-Z/A.~~

- ~~EDGAR will be upgraded to include the following changes to submission form types ABS-EE and ABS-EE/A:~~

- ~~The restriction on future dates for ABS-EE and ABS-EE/A in the "End Period Date" EDGAR Header Tag will be removed.~~
- ~~ABS-EE filings will be suspended if the EX-102 XML attachment fails validation.~~
- ~~In addition, the ABS-EE Asset Data schema will be updated with the following changes:~~
  - ~~Debt Securities ABS Asset Class: Item 5(d)(8), will be renamed to Actual Interest Collection Amount.~~
  - ~~Filers will be able to provide future dates through December 31, 2150 in response to Asset Class Items that require a date.~~

~~For more information, see the updated "EDGAR ABS XML Technical Specification" document available on the SEC's Public Website (*https://www.sec.gov/info/edgar/tech-specs*).~~

- ~~Filers will be able to provide underscores ("_") in any portion of the "Notification E-mail Address" and "Submission Contact E-mail Address" fields within X-17A-5 and X-17A-5/A submissions.~~

  ~~In addition, all ASCII character validations will be removed for broker-dealer entity name fields for submission form types X-17A-5 and X-17A-5/A. Broker-dealers can submit the aforementioned filings, irrespective of the ASCII characters in those fields.~~

- ~~Submission form types SDR, SDR/A, SDR-A, and SDR-W will no longer require the XBRL dei:EntityFilerCategory element to be provided for the following XBRL document types:~~
  - ~~EX-99.SDR K.INS (Traditional XBRL)~~
  - ~~EX-99.SDR L.INS (Traditional XBRL)~~
  - ~~EX-99.SDR K (Inline XBRL)~~
  - ~~EX-99.SDR L (Inline XBRL)~~
- ~~Submission types N-MFP2 and N-MFP2/A will be updated to allow filers to choose both "Exempt Government" and "Treasury" as the category of the fund in Item A.10 of the form.~~

  ~~For more information, see the updated "EDGAR Form N-MFP2 XML Technical Specification" document available on the SEC's Public Website (*https://www.sec.gov/info/edgar/tech-specs*).~~

- ~~Filers will now be able to upload the notarized authentication document and the power of attorney as separate CORRESP documents when submitting a request to manually update their passphrase on the EDGAR Filer Management Website.~~

~~On March 6, 2017, EDGAR Release 17.0.3 introduced the following change:~~

- ~~EDGAR was updated to support the US GAAP 2017 Taxonomy and updated SEC taxonomies COUNTRY, CURRENCY, EXCH and NAICS. Please see *https://www.sec.gov/info/edgar/edgartaxonomies.shtml* for a complete listing of supported standard taxonomies.~~
- ~~Taxonomy Disclosure Templates have been made available to be used as part of the filer's extension taxonomy based on examples in the Taxonomy Implementation Guides. Please see *Release Notes for US GAAP 2017* for more details.~~

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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. 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 (http://www.sec.gov) 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

| Release No. and Details | Title |
|---|---|
| 33-10332<br>Issued: 03/31/2017<br>Effective: TBD | Inflation Adjustments and Other Technical Amendments under Titles I and III of the JOBS Act (Technical Amendments; Interpretation) |
| 33-10322<br>Issued: 03/01/2017<br>Effective: 09/01/2017<br>(82 FR 14130) | Exhibit Hyperlinks and HTML Format |
| 33-10238<br>Issued: 10/26/2016<br>Effective: 05/22/2017<br>(81 FR 83494) | Exemptions to Facilitate Intrastate and Regional Securities Offerings |
| IC-31828<br>Issued: 09/16/2015<br>Effective: 10/26/2015<br>Compliance: 10/14/2016<br>(80 FR 58123) | Removal of Certain References to Credit Ratings and Amendment to the Issuer Diversification Requirement in the Money Market Fund Rule |
| 34-75611<br>Issued: 8/5/2015<br>Effective: 10/13/2015<br>(80 FR 48963) | Registration Process for Security-Based Swap Dealers and Major Security-Based Swap Participants |
| 33-9974<br>Issued: 10/30/2015<br>Effective: 01/29/2016<br>Effective: 05/16/2016<br>(80 FR 71387) | Crowdfunding<br><br>Form Funding Portal<br>Final Rules and Forms |
| 33-9638A<br>Issued: 11/10/2014<br>Effective: 11/24/2014<br>(79 FR 66607) | Asset-Backed Securities Disclosure and Registration (Correction) |
| 33-9616<br>Issued: 07/23/2014<br>Effective: 10/14/2014<br>Compliance: see section III.N. of Release<br>(79 FR 47736) | Money Market Fund Reform; Amendments to Form PF |

| Release No. and Details | Title |
|---|---|
| 34-72936<br>Issued: 08/27/2014<br>Effective: 11/14/2014<br>(79 FR 55077) | Nationally Recognized Statistical Rating Organizations |
| 33-9741<br>Issued: 03/25/2015<br>Effective: 06/19/2015<br>(80 FR 21805) | Amendments to Regulation A |
| 34-74246<br>Issued: 02/11/2015<br>Effective: 05/18/2015<br>Compliance: 03/18/2016<br>(80 FR 14437) | Security-Based Swap Data Repository Registration, Duties, and Core Principles |
| 33-9638<br>Issued: 09/04/2014<br>Effective: 11/24/2014<br>(79 FR 57183) | Asset-Backed Securities Disclosure and Registration |
| 34-70462<br>Issued: 09/20/2013<br>Effective: 01/13/2014<br>Compliance: 07/01/2014<br>(78 FR 67467) | Registration of Municipal Advisors |
| 33-9415<br>Issued: 07/10/2013<br>Effective: 09/23/2013<br>(78 FR 44771) | Eliminating the Prohibition Against General Solicitation and General Advertising in Rule 506 and Rule 144A Offerings |
| 33-9414<br>Issued: 07/10/2013<br>Effective: 09/23/2013<br>(78 FR 44729) | Disqualification of Felons and Other “Bad Actors” from Rule 506 Offerings |
| 34-67716<br>Issued: 08/22/2012<br>Effective: 11/13/2012<br>(77 FR 56274) | Conflict Minerals |

| Release No. and Details | Title |
|---|---|
| 33-9287<br>Issued: 11/21/2011<br>Effective: 02/27/2012<br>(76 FR 81793) | Net Worth Standard for Accredited Investors |
| 33-9273<br>Issued: 11/04/2011<br>Effective: 11/21/2011<br>(76 FR 71872) | Rescission of Outdated Rules and Forms, and Amendments to Correct References |
| 34-64976<br>Issued: 07/27/2011<br>Effective: 10/03/2011<br>(76 FR 46960) | Large Trader Reporting |
| 33-9286<br>Issued: 12/21/2011<br>Effective: 01/27/2012<br>(76 FR 81762) | Mine Safety Disclosure |
| 33-9175A<br>Issued: 08/25/2011<br>Effective: 09/01/2011<br>(76 FR 54374) | Disclosure for Asset-Backed Securities Required by Section 943 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (Correction) |
| 33-9175<br>Issued: 01/20/2011<br>Effective: 03/28/2011<br>(76 FR 4489) | Disclosure for Asset-Backed Securities Required by Section 943 of the Dodd-Frank Wall Street Reform and Consumer Protection Act |
| IC-29384<br>Issued: 08/25/2010<br>Effective: 11/15/2010<br>(75 FR 56668) | Facilitating Shareholder Director Nominations |
| IC-29132<br>Issued: 02/23/2010<br>Effective: 05/05/2010<br>(75 FR 10060) | Money Market Fund Reform |
| 33-9089A<br>Issued: 02/23/2010<br>Effective: 02/28/2010<br>(75 FR 9100) | Proxy Disclosure and Solicitation Enhancements; Correction |

| Release No. and Details | Title |
|---|---|
| 33-9089<br>Issued: 12/16/2009<br>Effective: 02/28/2010<br>(74 FR 68334) | Proxy Disclosure Enhancements |
| 33-9006A<br>Issued: 05/01/2009<br>Effective: 07/15/2009<br>(74 FR 21255) | Interactive Data For Mutual Fund Risk/Return Summary (Correction) |
| 33-9002A<br>Issued: 04/01/2009<br>Effective 04/13/2009<br>(74 FR 15666) | Interactive Data to Improve Financial Reporting (Correction) |
| 33-9002<br>Issued: 01/30/2009<br>Effective: 04/13/2009<br>(74 FR 6776) | Interactive Data to Improve Financial Reporting (adopting release) |
| 33-9006<br>Issued: 02/11/2009<br>Effective: 07/15/2009<br>(74 FR 7748) | Interactive Data For Mutual Fund Risk/Return Summary |
| 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: 02/06/2008<br>Effective: 09/15/2008<br>(73 FR 10592) | Electronic Filing and Revision of Form D<br>(see effective date section of release for exceptions) |
| 33-8876<br>Issued: 12/19/2007<br>Effective: 02/04/2008<br>(73 FR 934) | Smaller Reporting Company Regulatory Relief and Simplification |
| 33-8919<br>Issued: 10/29/2008<br>Effective: 01/01/2009<br>(73 FR 65516) | Mandatory Electronic Submission of Applications for Orders under the Investment Company Act and Filings Made Pursuant to Regulation E |

| Release No. and Details | Title |
|---|---|
| 33-8823<br>Issued: 07/11/2007<br>Effective: 08/20/2007<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: 03/27/2007<br>Effective: 06/04/2007<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: 12/04/2006<br>Effective: 01/11/2007<br>(71 FR 74698) | Electronic Filing of Transfer Agent Forms |
| 33-8644<br>Issued: 12/21/2005<br>Effective: 12/27/2005<br>(70 FR 76626) | Revisions to Accelerated Filer Definition and Accelerated Deadlines for Filing Periodic Reports |
| 33-8591<br>Issued: 7/19/2005<br>Effective: 12/1/2005<br>(70 FR 44722) | Securities Offering Reform |
| 33-8590<br>Issued: 07/18/2005<br>Effective: 09/19/2005<br>Effective: 02/06/2006<br>Effective: 6/12/2006<br>(70 FR 43558) | Rulemaking for EDGAR System<br>Technical amendments to Reg S-T Series and class requirements<br>Additional mandatory electronic filings for investment companies |
| 33-8587<br>Issued: 7/15/2005<br>Effective: 8/22/2005<br>(70 FR 42234) | Use of Form S-8, Form 8-K, and Form 20-F by Shell Companies |
| 34-52029<br>Issued: 7/14/2005<br>Effective: 8/22/2005<br>Compliance: 4/24/2006<br>(70 FR 42456) | Removal From Listing and Registration of Securities Pursuant to Section 12(d) of the Securities Exchange Act of 1934 |

| Release No. and Details | Title |
|---|---|
| 33-8529<br>Issued: 02/03/2005<br>Effective: 03/16/2005<br>(70 FR 6556) | XBRL Voluntary Financial Reporting Program on the EDGAR System |
| 33-8518<br>Issued: 12/22/2004<br>Effective: 3/08/2005<br>(70 FR 1506) | Asset-Backed Securities |
| 34-50486<br>Issued: 10/04/2004<br>Effective: 11/08/2004<br>(69 FR 60287) | Proposed Rule Changes of Self-Regulatory Organizations |
| 33-8400A<br>Issued: 8/04/2004<br>Effective: 8/23/2004<br>(69 FR 48370) | Additional Form 8-K Disclosure Requirements and Acceleration of Filing Date; Correction |
| 33-8410<br>Issued: 4/21/2004<br>Effective: 4/26/2004<br>(69 FR 22704) | Mandated Electronic Filing for Form ID |
| 33-8170<br>34-47069<br>35-27627<br>Issued: 12/27/2002 | Mandated Electronic Filing and Website Posting for Forms 3, 4, and 5 |
| 33-8009<br>Issued: 5/14/2002<br>Effective: 5/24/2002<br>and 11/4/2002<br>(67 FR 36677) | Mandated EDGAR Filing for Foreign Issuers |
| 33-8007<br>Issued: 9/17/2001<br>(66 FR 49829) | Updated version of the EDGARLink software |
| 33-7999<br>Issued: 7/30/2001<br>(66 FR 42941) | Next stage of EDGAR Modernization |

| Release No. and Details | Title |
|---|---|
| 33-7933<br>Issued: 1/16/2001<br>Effective: 2/02/2001<br>(66 FR 8764) | Next stage of EDGAR Modernization |
| 33-7855<br>Issued: 4/24/2000<br>Effective: 5/30/2000<br>Effective: 7/10/2000<br>Effective: 1/1/2001<br>(65 FR 24788) | Rules for the next stage of EDGAR Modernization<br>Diskette submissions not accepted<br>Financial Data Schedule requirement removed |
| 33-7789<br>Issued: 1/20/2000<br>Effective: 1/24/2000<br>(65 FR 3123) | Adopted updated filing form types in Filer Manual |
| 33-7755<br>Issued: 10/07/1999<br>Effective: 10/16/1999<br>(64 FR 56430) | CompuServe discontinued electronic mail service |
| 33-7684<br>Issued: 5/17/1999<br>Effective: 6/28/1999<br>(64 FR 27888) | Rules for the first stage of EDGAR modernization adopted |
| 34-40934<br>Issued: 1/12/1999<br>Compliance date: 4/1/1999<br>(64 FR 2834) | Electronic filing of Form 13F made mandatory |
| 33-7472<br>Issued: 10/24/1997<br>Effective: 1/1/1998<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: 7/1/1997<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: 12/19/1994<br>(59 FR 67752) | Rules and phase-in schedule made final. Final phase-in lists published. Minor rule amendments adopted |

| Release No. and Details | Title |
|---|---|
| 33-6977<br>Issued: 2/23/1993<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: 2/23/1993<br>(58 FR 14848) | Interim rules specific to investment companies |
| 35-25746<br>Issued: 2/23/1993<br>(58 FR 14999) | Interim rules specific to public utility holding companies |
| 33-6980<br>Issued: 2/23/1993<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 paragraphs 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. When we reference EDGARLink Online, we are referencing the online application used to assemble EDGAR submissions online through EDGAR Filing Website.

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 – Preparing and Transmitting EDGARLink Online Submissions**

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

**CHAPTER 9 – Filer-Constructed XML Submissions**

**CHAPTER 10 – 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 Types**

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 EDGAR Data 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 or tab 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 in bold text:
  - The **C:\temp** directory
  - **r10q-630.txt** (the file saved in ASCII)
- Keystroke combinations appear between less-than and greater-than brackets and in upper case:
  - <ALT-TAB>
  - <CTRL-C>
- Internet Hyperlinks appear underlined and italicized:
  - *http://www.portal.edgarfiling.sec.gov*

# 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, XML and, in some cases, XBRL or PDF 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[1] and, in some cases, 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 Online

EDGARLink Online is an internet based online application. Filers can create a submission by entering header data and attaching filing documents in a single session. You must log in to the EDGAR Filing Website and indicate which form you would like to complete.

Once you have all of your documents prepared, you can assemble your EDGARLink Online submission. Select the submission form type that you would like to file and you will be presented with questions and fields that need to be completed. This data will be added to your submission content and is commonly called the header or supplemental data.

EDGARLink Online allows you to indicate whether the submission should be considered a live or test 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.

EDGARLink Online 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 the EDGAR Filing Website and the EDGAR OnlineForms/XML Website. Submission contact information may be used by the Filer Support Branches or the SEC divisions or offices if there is an issue with your filing. Including this information allows us to get in touch with you quickly. Using the Notification Information page of the submission, you may add multiple e-mail addresses where you would like a notification message sent. Using other pages of the submissions, you may add secondary documents and provide fee information. You may save your filing to your local computer. As a final step, you must transmit the submission in the same Internet session.

[1] When certain specific criteria are met, a PDF attachment may qualify as an official document. Please refer to Section 5.2.3 – Unofficial PDF for more information.

### 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 log in 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 Online submissions, 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, 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." This chapter will help you identify the website that should be used to prepare and submit your filing. | |
| 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. | |
| EDGAR Filing Website 6 & 7 | Access the EDGAR Filing Website and select the form type that you want to submit. See Chapter 7 for completing an EDGARLink Online Submission or Section 8.2 in Chapter 8 for completing an Online Form using the EDGAR Filing Website. Skip to step 8. | |
| EDGAR OnlineForms/ XML Website 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 10. | |
| 8 | Transmit a test submission to the EDGAR system. For EDGARLink Online submissions, see Section 7.6.4, "Test Submissions;" for XML submissions, see Section 9.2.1, "Transmit XML as a Test Submission." | |
| 9 | Review your acceptance/suspense message or return copy to determine if changes are required. See Section 10.5, "Submission 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. For more details, refer to Section 7.6, "Transmissions to EDGAR" or Section 9.2.2, "Transmit XML as a Live Submission." | |
| 11 | Review your acceptance/suspense message or return copy. If necessary, correct errors and file again. See Section 10.5, "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.

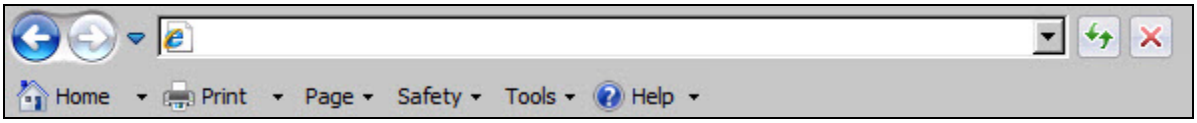
### 2.3.2 Introduction to Web Browsers

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

Internet Explorer (IE) and Google Chrome browsers comply with Secure Socket Layer (SSL) communications that you will use to reach the EDGAR websites. Which browser you use is a personal preference. This section covers some functions that are innate to browsers and how your browser should be set up. You should be aware that there might be subtle differences if you are using IE or Google Chrome.

Google Chrome Menu Bar




Internet Explorer Menu Bar

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

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 biggest differences between the browsers are visual elements, such as buttons, menu options, and the location of preference settings. In addition, browsers behave differently in how they save or download files.

To change default Google Chrome download/save settings, select “Settings” from the icon at the top right corner of the browser with the “Customize and control Google Chrome” help message; this will cause the “Settings” tab to open in the same browser window. In the “Settings” tab, click [Show advanced settings]. Under “Downloads,” select the “Ask where to save each file before downloading” check box. Choosing this setting prompts you for a location each time you save or download a file. 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.

IE and Google Chrome are the supported browsers for the EDGAR Filing Website, EDGAR Filer Management, and EDGAR OnlineForms Management websites.

We recommend that you do not use multiple browser windows or tabs when working on EDGAR. Otherwise, information from one window may impact information on other window(s) causing EDGAR applications to potentially function incorrectly. If you want to use multiple windows when working on EDGAR, you must select “New Session” (for IE) from the “File” menu. This creates a new browser session that will not share information with the existing session.

### 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 application must be filed electronically through the EDGAR Filer Management Website and include a notarized authentication document in PDF format. If you do not attach the required notarized authentication document as a PDF to Form ID, we cannot accept your application. Details of this process are covered in Volume I of this manual. Once you have obtained your access codes, you will be ready to log in to EDGAR, 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 9:00 A.M. to 5:30 P.M. Eastern Time. The exception will be that the Corporation Finance Filer Support office will be closed from 9:00 A.M. to 10:00 A.M. on the last Wednesday of each month.

For general fee information, contact our Fee Account Services Branch in the Office of Financial Management at (202) 551-8900.

**For Substantive questions, contact your Division or Office**

For filing content, rule interpretations, filing date adjustments, and hardship exemption requests, contact the division or office 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. The exception will be that the Corporation Finance Filer Support office will be closed from 9:00 A.M. to 10:00 A.M. on the last Wednesday of each month.

*Division of Corporation Finance*:

> For help with filings reviewed by the Division of Corporation Finance, contact the Office of Information Technology 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 13F, 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 13F, 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*).

Office of Municipal Securities:

For help with the municipal advisor registration forms (Forms MA, MA-I, MA-NR, and MA-W), contact the Office of Municipal Securities at (202) 551-5680.

Office of Credit Ratings

For help with Form NRSRO and reports filed pursuant to Rule 17g-3 under the Exchange Act, contact the Office of Credit Ratings by e-mail at *NRSROsubmissions@sec.gov* or by phone at (212) 336-9080.

## 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 |
| Prepare and transmit EDGARLink Online Form filings<br>Prepare and transmit Regulation A Forms, Regulation Crowdfunding Forms, Form 13H, Form 13F, Form SDR, Security-based Swap Entity Form filings, Form X-17A-5 Part III, Form 17-H, and Municipal Advisor Form filings | |
| Transmit XML Filer-Constructed Submissions | |
| Updates of Entity Information | |
| Filing Status and E-mail Notifications | |
| Return Copy Retrieval | |
| View the Fee Rate Table | |

| URL | Name |
|---|---|
| https://www.onlineforms.edgarfiling.sec.gov<br>Prepare and transmit Ownership filings<br>Prepare and transmit Form D Filings<br>Transmit XML Filer-Constructed Submissions<br>Updates of Entity Information<br>Filing Status and E-mail Notifications<br>Return Copy Retrieval | EDGAR OnlineForms/XML Website |
| https://www.filermanagement.edgarfiling.sec.gov<br>Apply for EDGAR Access (New)<br>Generate Access Codes (New/Replacement)<br>Update Passphrase<br>Convert Paper Only Filer to Electronic Filer<br>EDGAR Access for New Serial Companies<br>Download the Filer Manual | EDGAR Filer Management Website |
| http://www.edgarcompany.sec.gov<br>Public Access to company information | EDGAR Company Database |
| http://www.sec.gov<br>Access to filings<br>Information on Existing Rules<br>Information on Proposed Rules<br>Download the Filer Manual<br>Frequently Asked Questions<br>Download Filer-Constructed Technical Specifications | SEC's Public Website |

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 section of the 34 Act under which the filer is obligated to file periodic reports.

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 that should be used to create the form. The options in this column are EDGARLink Online, and OnlineForms. There is a section in this manual describing in detail each of these tools. Chapter 7, “Preparing and Transmitting EDGARLink Online Submissions,” describes EDGARLink Online. Chapter 8, “Preparing and Transmitting Online Submissions,” describes online submissions using the EDGAR OnlineForms/XML Website and EDGAR Filing 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, “Alpha/Numeric” 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-A, 1-A/A | Offering statement under Regulation A | EDGAR Filing Website | EDGAR REG A XML Technical Specification |
| 1-A POS | Post-qualification amendment to a 1-A offering statement | EDGAR Filing Website | EDGAR REG A XML Technical Specification |
| 1-A-W, 1-A-W/A | Withdrawal of offering statement under Regulation A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 1-E, 1-E/A | Notification under Regulation E by small business investment companies and business development companies. | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 1-E AD, 1-E AD/A | Sales material filed pursuant to Rule 607 under Regulation E. | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 1-K, 1-K/A | Annual Report Pursuant to Regulation A | EDGAR Filing Website | EDGAR REG A XML Technical Specification |
| 1-SA, 1-SA/A | Semiannual Report Pursuant to Regulation A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 1-U, 1-U/A | Current Report pursuant to Regulation A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 1-Z, 1-Z/A | Exit Report under Regulation A | EDGAR Filing Website | EDGAR REG A XML Technical Specification |
| 1-Z-W, 1-Z-W/A | Withdrawal of Exit Report under Regulation A | EDGARLink Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| 253G1 | Reflects information previously omitted from the offering circular in reliance on Rule 253(b) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 253G2 | Reflects information that constitutes a substantive change from or addition to the information set forth in the last offering circular | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 253G3 | Reflects information covered in both 253G1 and 253G2 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 253G4 | Reflects information covered in 253G1, 253G2 or 253G3 that is not being timely filed | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 2-E, 2-E/A | Report of sales of securities pursuant to Rule 609 under Regulation E. | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 10-12B, 10-12B/A | Initial general form for registration of a class of securities pursuant to Section 12(b) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 10-12G, 10-12G/A | Initial general form for registration of a class of securities pursuant to Section 12(g) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 10-D, 10-D/A | Periodic distribution reports by asset-backed issuers pursuant to Rule 13a-17 or 15d-17 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 10-K, 10-K/A | Annual report pursuant to Section 13 and 15(d) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 10-KT, 10-KT/A | Transition report pursuant to Rule 13a-10 or 15d-10 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 10-Q, 10-Q/A | Quarterly report pursuant to Section 13 or 15(d) | EDGARLink Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| 10-QT, 10-QT/A | Transition report pursuant to Rule 13a-10 or 15d-10 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 11-K, 11-K/A | Annual report of employee stock purchase, savings and similar plans | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 11-KT, 11-KT/A | Transition report pursuant to rule 13a-10 or 15d-10 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 13F-HR, 13F-HR/A | Initial Quarterly Form 13F Holdings Report filed by institutional managers<br><br>Initial Quarterly Form 13F Combination Report filed by institutional managers | EDGAR Filing Website Online Forms | EDGAR Form 13F XML Technical Specification |
| 13F-NT, 13F-NT/A | Initial Quarterly Form 13F Notice Report filed by institutional managers | EDGAR Filing Website Online Forms | EDGAR Form 13F XML Technical Specification |
| 13H, 13H-Q, 13H-A, 13H-I, 13H-R, 13H-T | Large Trader Registration Information Required of Large Traders Pursuant to the Securities Exchange Act of 1934 and Rule 13h-1 Thereunder. Initial Filing (13H), Amended Filing (13H-Q), Annual Filing (13H-A), Inactive Status (13H-I), Reactivated Status (13H-R), and Termination Filing (13H-T) | EDGAR Filing Website Online Forms | N/A |
| 144, 144/A | Filing for proposed sale of securities under Rule 144 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 15-12B, 15-12B/A | Notice of termination of registration of a class of securities under Section 12(b) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 15-12G, 15-12G/A | Notice of termination of registration of a class of securities under Section 12(g) | EDGARLink Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| 15-15D, 15-15D/A | Notice of suspension of duty to file reports pursuant to Section 13 and 15(d) of the Act | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 15F-12G, 15F-12G/A | Notice of termination of a foreign private issuer's registration of a class of securities under Section 12(g). | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 15F-15D, 15F-15D/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 Online | EDGARLink Online XML Technical Specification |
| 17HACON, 17HACON/A | Confidential broker dealer annual 17-H report | EDGAR Filing Website Online Forms | EDGAR Form 17-H XML Technical Specification |
| 17HQCON, 17HQCON/A | Confidential broker dealer quarterly 17-H report | EDGAR Filing Website Online Forms | EDGAR Form 17-H XML 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 Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| 18-K, 18-K/A | Annual report for foreign governments and political subdivisions | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 20-F, 20-F/A | Annual and transition report of foreign private issuers pursuant to Section 13 or 15(d) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 20FR12B, 20FR12B/A | Form for initial registration of a class of securities of foreign private issuers pursuant to Section 12(b) | EDGARLink Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| 20FR12G, 20FR12G/A | Form for initial registration of a class of securities of foreign private issuers pursuant to Section 12(g) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 24F-2NT, 24F-2NT/A | Rule 24F-2 notice filed on Form 24F-2 | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML 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 | EDGAR Ownership XML Technical Specification |
| 305B2, 305B2/A | Application for designation of a new trustee under the Trust Indenture Act | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 4, 4/A | Statement of changes in beneficial ownership of securities | OnlineForms | EDGAR Ownership XML Technical Specification |
| 40-6B, 40-6B/A | Application under the Investment Company Act by an employees' securities company | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| 40-17G, 40-17G/A | Fidelity bond filed pursuant to Rule 17g1(g)(1) of the Investment Company Act of 1940 | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| 40-24B2, 40-24B2/A | Filing of sales literature pursuant to Rule 24b2 under the Investment Company Act of 1940 | EDGARLink Online | EDGARLink Online XML Technical 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 Online | EDGARLink Online XML Technical Specification |
| 40-8B25 | Document or report | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 40-8F-2, 40-8F-2/A | Initial application for de-registration pursuant to Investment Company Act Rule 0-2 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 40-APP, 40-APP/A | Applications under the Investment Company Act other than those reviewed by Office of Insurance Products | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 40-F, 40-F/A | Annual reports filed by certain Canadian issuers pursuant to Section 15(d) and Rule 15d-4 | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| 40-OIP, 40-OIP/A | Applications under the Investment Company Act reviewed by Office of Insurance Products | EDGARLink Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| 424A | Prospectus filed pursuant to Rule 424(a) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 424B1 | Prospectus filed pursuant to Rule 424(b)(1) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 424B2 | Prospectus filed pursuant to Rule 424(b)(2) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 424B3 | Prospectus filed pursuant to Rule 424(b)(3) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 424B4 | Prospectus filed pursuant to Rule 424(b)(4) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 424B5 | Prospectus filed pursuant to Rule 424(b)(5) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 424B7 | Prospectus filed pursuant to Rule 424(b)(7) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 424B8 | Prospectus filed pursuant to Rule 424(b)(8) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 424H, 424H/A | Preliminary Prospectus filed pursuant to Rule 424(h) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 425 | Filing under Securities Act Rule 425 of certain prospectuses and communications in connection with business combination transactions | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| 485BPOS | Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing) | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| 486APOS | Post-effective amendment to filing filed pursuant to Securities Act Rule 486(a) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 486BPOS | Post-effective amendment to filing filed pursuant to Securities Act Rule 486(b) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 487 | Pre-effective pricing amendment filed pursuant to Securities Act Rule 487 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 497 | Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 497AD | Filing by certain investment companies of Securities Act Rule 482 advertising in accordance with Securities Act Rule 497 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 497H2 | Filings made pursuant to Rule 497(h)(2) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 497J | Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 497K | Summary Prospectus for certain open-end management investment companies filed pursuant to Securities Act Rule 497(k)<br>Cannot be used until March 31, 2009. | EDGARLink Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| 497K1 | Profiles for certain open-end management investment companies filed pursuant to Securities Act Rule 497(k)(1)(i)<br>Will no longer be accepted after close of business, (5:30 PM EST) on March 30, 2009. | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 497K2 | Profiles for certain open-end management investment companies filed pursuant to Securities Act Rule 497(k)(1)(ii)<br>Will no longer be accepted after close of business, (5:30 PM EST) on March 30, 2009. | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 497K3A | Profiles for certain open-end management investment companies filed pursuant to Securities Act Rule 497(k)(1)(iii)(A)<br>Will no longer be accepted after close of business (5:30 PM EST) on March 30, 2009. | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 497K3B | Profiles for certain open-end management investment companies filed pursuant to Securities Act Rule 497(k)(1)(iii)(B)<br>Will no longer be accepted after close of business (5:30 PM EST) on March 30, 2009. | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 5, 5/A | Annual statement of changes in beneficial ownership of securities | OnlineForms | EDGAR Ownership XML Technical Specification |
| 6-K, 6-K/A | Current report of foreign issuer pursuant to Rules 13a-16 and 15d-16 Amendments | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| 8-A12G, 8-A12G/A | Form for registration of a class of securities pursuant to Section 12(g) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 8-K, 8-K/A | Current report filing | EDGARLink Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| 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 Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| 8-K15D5, 8-K15D5/A | Notification of assumption of duty to report by successor issue under Section 15(d) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| ABS-15G, ABS-15G/A | Asset-backed securities report pursuant to Section 15G | EDGARLink Online | EDGARLink Online XML Technical Specification |
| ABS-EE, ABS-EE/A | Form for Submission of Electronic Exhibits in asset-backed securities offerings | EDGARLink Online | EDGARLink Online XML Technical Specification, EDGAR ABS XML Technical Specification |
| ANNLRPT, ANNLRPT/A | Periodic Development Bank filing, submitted annually | EDGARLink Online | EDGARLink Online XML Technical Specification |
| APP WD, APP WD/A | Withdrawal of an application for exemptive or other relief from the federal securities laws | EDGARLink Online | EDGARLink Online XML Technical Specification |
| ARS, ARS/A | Annual report to security holders | EDGARLink Online | EDGARLink Online XML Technical Specification |
| AW | Withdrawal of amendment to a registration statement filed under the Securities Act | EDGARLink Online | EDGARLink Online XML Technical Specification |
| AW WD | Withdrawal of a request for withdrawal of an amendment to a registration statement | EDGARLink Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| C, C/A | Offering Statement | EDGAR Filing Website | EDGAR Form C XML Technical Specification |
| C-W | Offering Statement Withdrawal | EDGAR Filing Website | EDGAR Form C XML Technical Specification |
| C/A-W | Amendment to Offering Statement Withdrawal | EDGAR Filing Website | EDGAR Form C XML Technical Specification |
| C-U | Progress Update | EDGAR Filing Website | EDGAR Form C XML Technical Specification |
| C-U-W | Progress Update Withdrawal | EDGAR Filing Website | EDGAR Form C XML Technical Specification |
| C-AR, C-AR/A | Annual Report | EDGAR Filing Website | EDGAR Form C XML Technical Specification |
| C-AR-W | Annual Report Withdrawal | EDGAR Filing Website | EDGAR Form C XML Technical Specification |
| C-AR/A-W | Amendment to Annual Report Withdrawal | EDGAR Filing Website | EDGAR Form C XML Technical Specification |
| C-TR | Termination of Reporting | EDGAR Filing Website | EDGAR Form C XML Technical Specification |
| C-TR-W | Termination of Reporting Withdrawal | EDGAR Filing Website | EDGAR Form C XML 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 Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| CFPORTAL, CFPORTAL/A | Application for registration of funding portal | EDGAR Filing Website | EDGAR Form CFPORTAL XML Technical Specification |
| CFPORTAL-W | Withdrawal of the funding portal's registration | EDGAR Filing Website | EDGAR Form CFPORTAL XML Technical Specification |
| CORRESP | A correspondence can be sent as a document with another submission type or can be sent as a separate submission. | EDGARLink Online | EDGARLink Online XML 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(a)(5) under the Act. | Online Forms | EDGAR Form D XML Technical Specification |
| DEF 14A | Definitive proxy statements | EDGARLink Online | EDGARLink Online XML Technical Specification |
| DEF 14C | Definitive information statements | EDGARLink Online | EDGARLink Online XML Technical Specification |
| DEFA14C | Definitive additional information statement materials including Rule 14(a)(12) material | EDGARLink Online | EDGARLink Online XML Technical Specification |
| DEFC14A | Definitive proxy statement in connection with contested solicitations | EDGARLink Online | EDGARLink Online XML Technical Specification |
| DEFC14C | Definitive information statement - contested solicitations | EDGARLink Online | EDGARLink Online XML Technical Specification |
| DEFM14A | Definitive proxy statement relating to a merger, acquisition, or disposition | EDGARLink Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| DEFM14C | Definitive information statement relating to merger or acquisition | EDGARLink Online | EDGARLink Online XML Technical Specification |
| DEFN14A | Definitive proxy statement filed by non-management | EDGARLink Online | EDGARLink Online XML Technical Specification |
| DEFR14A | Definitive revised proxy soliciting materials | EDGARLink Online | EDGARLink Online XML Technical Specification |
| DEFR14C | Definitive revised information statement materials | EDGARLink Online | EDGARLink Online XML Technical Specification |
| DEL AM | Separately filed delaying amendment under Securities Act Rule 473 to delay effectiveness of a 1933 Act registration statement | EDGARLink Online | EDGARLink Online XML Technical Specification |
| DFAN14A | Definitive additional proxy soliciting materials filed by non-management including Rule 14(a)(12) material | EDGARLink Online | EDGARLink Online XML Technical Specification |
| DFRN14A | Revised definitive proxy statement filed by non-management | EDGARLink Online | EDGARLink Online XML Technical Specification |
| DOS, DOS/A | Non-public draft offering statement under Regulation A | EDGAR Filing Website | N/A |
| DOSLTR | Draft Offering Statement Letter | EDGARLink Online | N/A |
| DRS, DRS/A | Draft registration statement submitted by Emerging Growth Company under Securities Act Section 6(e) or by Foreign Private Issuer under Division of Corporation Finance policy | EDGARLink Online | N/A |
| DRSLTR | Correspondence Related to Draft Registration Statement | EDGARLink Online | N/A |
| DSTRBRPT, DSTRBRPT/A | Distribution of primary obligations Development Bank report | EDGARLink Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| F-1, F-1/A | Registration statement for securities of certain foreign private issuers | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-10, F-10/A | Registration statement for securities of certain Canadian issuers under the Securities Act of 1933 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-10EF | Auto effective registration statement for securities of certain Canadian issuers under the Securities Act of 1933 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-10POS | Post-effective amendment to a F-10EF registration | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| F-3, F-3/A | Registration statement for specified transactions by certain foreign private issuers | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-3ASR | Automatic shelf registration statement of securities of well-known seasoned issuers | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-3DPOS | Post-Effective amendment to a F-3D registration | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| F-4 POS | Post-effective amendment to a F-4EF registration | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-4, F-4/A | Registration statement for securities issued by foreign private issuers in certain business combination transactions | EDGARLink Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| F-4EF | Auto effective registration statement for securities by certain foreign private issuers in connection with certain business combination transactions | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| F-6 POS | Post-effective amendment to a F-6EF registration | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-6, F-6/A | Registration statement for American Depositary Receipts representing securities of certain foreign private issuers | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-6EF | Auto effective registration statement for American Depositary Receipts representing securities of certain foreign private issuers | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-7 POS | Post-effective amendment to a F-7 registration | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| F-8 POS | Post-effective amendment to a F-8 registration | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-8, F-8/A | Registration statement for securities of certain Canadian issuers to be issued in exchange offers or a business combination under the Securities Act of 1933 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 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 Online | EDGARLink Online XML Technical Specification |
| F-80POS | Post-effective amendment to a F-80 registration | EDGARLink Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| F-9 POS | Post-effective amendment to a F-9EF registration | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| F-N, F-N/A | Notification of the appointment of an agent for service by certain foreign institutions | EDGARLink Online | EDGARLink Online XML Technical Specification |
| FWP | Filing under Securities Act Rules 163/433 of free writing prospectuses | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-X, F-X/A | For appointment of agent for service of process by issuers registering securities | EDGARLink Online | EDGARLink Online XML Technical Specification |
| IRANNOTICE | Notice of disclosure filed in Exchange Act quarterly and annual reports pursuant to Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Exchange Act | EDGARLink Online | EDGARLink Online XML Technical Specification |
| MA, MA-A, MA/A | Municipal Advisor registration required pursuant to Section 15B(a)(2) of the Securities Exchange Act of 1934 and the Rules Thereunder. Application for Municipal Advisor Registration (MA), Annual Update of Municipal Advisor Registration (MA-A), and Amendment of a Prior Application for Registration (MA/A) | EDGAR Filing Website Online Forms | EDGAR Form MA XML Technical Specification |
| MA-I, MA-I/A | Information Regarding Natural Persons Who Engage in Municipal Advisory Activities, and Amendment of a Previously Submitted Form MA-I | EDGAR Filing Website Online Forms | EDGAR Form MA XML Technical Specification |
| MA-W | Notice of Withdrawal from Registration as a Municipal Advisor | EDGAR Filing Website Online Forms | EDGAR Form MA XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| N-1, N-1/A | Initial registration statement filed on Form N-1 for open-end management investment companies | EDGARLink Online | EDGARLink Online XML Technical Specification |
| N-14 8C, N-14 8C/A | Initial registration statement filed on Form N14 by closed-end investment company (business combinations) | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| N-18F1, N-18F1/A | Initial notification of election pursuant to Rule 18f-1 filed on Form N-18F-1 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| N-1A, N-1A/A | Initial registration statement filed on Form N1A for open-end management investment companies | EDGARLink Online | EDGARLink Online XML Technical Specification |
| N-2, N-2/A | Initial filing of a registration statement on Form N-2 for closed-end investment companies | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| N-23C3A, N23C3A/A | Notification of periodic repurchase offer Filed pursuant to Rule 23c-3(b) only | EDGARLink Online | EDGARLink Online XML Technical Specification |
| N-23C3B, N23C3B/A | Filing pursuant to Rule 23c-3(c) only on Form N-23C-3 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| N-23C3C, N23C3C/A | Filing pursuant to Rule 23c-3(b) and (c) on Form N-23C-3 | EDGARLink Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| N-27D-1, N-27D-1/A | Accounting for segregated trust accounts on Form N-27D-1 | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| N-3, N-3/A | Initial registration statement on Form N-3 for separate accounts (management investment companies) | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| N-4, N-4/A | Initial registration statement on Form N-4 for separate accounts (unit investment trusts) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| N-5, N-5/A | Registration statement for small business investment companies | EDGARLink Online | EDGARLink Online XML Technical Specification |
| N-54A, N-54A/A | Notification of election by business development companies filed on Form N-54A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| N-54C, N-54C/A | Notification of withdrawal by business development companies filed on Form N-54C | EDGARLink Online | EDGARLink Online XML Technical Specification |
| N-6, N-6/A | Registration statement for separate accounts (unit investment trusts) | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| N-8B-2, N-8B-2/A | Initial registration statement for unit investment trusts filed on Form N-8B-2 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| N-8B-3, N-8B-3/A | Initial registration statement for periodic payment plans filed on Form N-8B-3 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| N-8B-4, N-8B-4/A | Initial registration statement for face-amount certificate companies filed on Form N-8B-4 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| N-8F, N-8F/A | Application for deregistration made on Form N-8F | EDGARLink Online | EDGARLink Online XML Technical Specification |
| N-CR, N-CR/A | Current Report of Money Market Fund Material Events | EDGARLink Online | EDGARLink Online XML Technical Specification |
| N-CSR, N-CSR/A | Certified annual shareholder report of registered management investment companies filed on Form N-CSR | EDGARLink Online | EDGARLink Online XML Technical Specification |
| N-CSRS, N-CSRS/A | Certified semi-annual shareholder report of registered management investment companies filed on Form N-CSR | EDGARLink Online | EDGARLink Online XML Technical Specification |
| N-MFP, N-MFP/A | Monthly Schedule of Portfolio Holdings of Money Market Funds | N/A | EDGAR Form N-MFP XML Technical Specification |
| N-MFP1, N-MFP1/A | Monthly Schedule of Portfolio Holdings of Money Market Funds on Form N-MFP | N/A | EDGAR Form N-MFP1 XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| N-MFP2, N-MFP2/A | Monthly Schedule of Portfolio Holdings of Money Market Funds on Form N-MFP | N/A | EDGAR Form N-MFP2 XML Technical Specification |
| N-PX, N-PX/A | Annual Report of Proxy Voting Record of Registered Management Investment Companies filed on Form N-PX | EDGARLink Online | EDGARLink Online XML Technical Specification |
| N-PX-CR, N-PX-CR/A | Annual Form N-PX Combination Report filed by institutional managers | EDGARLink Online | EDGARLink Online XML Technical Specification |
| N-PX-FM, N-PX-FM/A | Annual Report of Proxy Voting Record of Registered Management Investment Companies that includes proxy votes institutional managers | EDGARLink Online | EDGARLink Online XML Technical Specification |
| N-PX-NT, N-PX-NT/A | Annual Form N-PX Notice filed by institutional managers | EDGARLink Online | EDGARLink Online XML Technical Specification |
| N-PX-VR, N-PX-VR/A | Annual Form N-PX Voting Report filed by institutional managers | EDGARLink Online | EDGARLink Online XML Technical Specification |
| N-Q, N-Q/A | Quarterly Schedule of Portfolio Holdings of Registered Management Investment Company filed on Form N-Q | EDGARLink Online | EDGARLink Online XML Technical Specification |
| NRSRO-UPD | Form NRSRO – Update of Registration for Nationally Recognized Statistical Rating Organizations | EDGARLink Online | EDGARLink Online XML Technical Specification |
| NRSRO-CE, NRSRO-CE/A | Form NRSRO – Annual Certification for Nationally Recognized Statistical Rating Organizations | EDGARLink Online | EDGARLink Online XML Technical Specification |
| NRSRO-FR, NRSRO-FR/A | Annual Financial/Other Reports for Nationally Recognized Statistical Rating Organizations, as required by Rule 17g-3 (Non-Public) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| NRSRO-WCLS | Form NRSRO – Withdrawal from Credit Rating Class for Nationally Recognized Statistical Rating Organizations | EDGARLink Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| NRSRO-WREG | Form NRSRO – Withdrawal from Registration as Nationally Recognized Statistical Rating Organization | EDGARLink Online | EDGARLink Online XML Technical Specification |
| NSAR-A, NSAR-A/A | Semi-annual report for management companies filed on Form N-SAR | EDGARLink Online | EDGARLink Online XML Technical Specification |
| NSAR-AT, NSAR-AT/A | Transitional semi-annual report filed on Form N-SAR | EDGARLink Online | EDGARLink Online XML Technical Specification |
| NSAR-B, NSAR-B/A | Annual report for management companies filed on Form N-SAR | EDGARLink Online | EDGARLink Online XML Technical Specification |
| NSAR-BT, NSAR-BT/A | Transitional annual report filed on Form N-SAR | EDGARLink Online | EDGARLink Online XML Technical Specification |
| NSAR-U, NSAR-U/A | Annual report for unit investment trusts filed on Form N-SAR | EDGARLink Online | EDGARLink Online XML 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 10-KT | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML 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 Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| NT 15D2, NT 15D2/A | Notice under Rule 12b25 of inability to timely file a special report pursuant to Section 15d-2 | EDGARLink Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| NT 20-F,<br>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 Online | EDGARLink Online XML Technical Specification |
| NT-NCSR,<br>NTNCSR/A | Notice under Exchange Act Rule 12b-25 of inability to timely file Form N-CSR (annual or semi-annual report) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| NT-NSAR,<br>NTNSAR/A | Notice under Exchange Act Rule 12b-25 of inability to timely file Form N-SAR | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| POS AM | Post-effective amendment to a registration statement that is not immediately effective upon filing | EDGARLink Online | EDGARLink Online XML Technical Specification |
| POS AMI | Post-effective amendment (for filings made under the 1940 Act only) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| POSASR | Post-effective Amendment to an automatic shelf registration statement on Form S-3ASR or Form F-3ASR | EDGARLink Online | EDGARLink Online XML Technical Specification |
| POS EX | Post-effective amendment filed solely to add exhibits to a registration statement | EDGARLink Online | EDGARLink Online XML Technical Specification |
| POS462B | Post-effective amendment to Securities Act Rule 462(b) registration statement | EDGARLink Online | EDGARLink Online XML Technical Specification |
| POS462C | Post-effective amendment to a registration statement filed under Rule 462(c) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| PRE 14A | Preliminary proxy statement not related to a contested matter or merger/acquisition | EDGARLink Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| PRE 14C | Preliminary information statement not related to a contested matter or merger/acquisition | EDGARLink Online | EDGARLink Online XML Technical Specification |
| PREC14A | Preliminary proxy statement in connection with contested solicitations | EDGARLink Online | EDGARLink Online XML Technical Specification |
| PREC14C | Preliminary information statements - contested solicitations | EDGARLink Online | EDGARLink Online XML Technical Specification |
| PREM14A | Preliminary proxy statement relating to a merger, acquisition, or disposition | EDGARLink Online | EDGARLink Online XML Technical Specification |
| PREM14C | Preliminary information statements relating to merger or acquisition | EDGARLink Online | EDGARLink Online XML Technical Specification |
| PREN14A | Preliminary proxy statement filed by non-management | EDGARLink Online | EDGARLink Online XML Technical Specification |
| PRER14A | Preliminary revised proxy soliciting materials | EDGARLink Online | EDGARLink Online XML Technical Specification |
| PRER14C | Preliminary revised information statements | EDGARLink Online | EDGARLink Online XML Technical Specification |
| PRRN14A | Revised preliminary proxy statement filed by non-management | EDGARLink Online | EDGARLink Online XML Technical Specification |
| PX14A6G | Notice of exempt solicitation | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| RTLYRPT, QRTLYRPT/A | Periodic Development Bank filing, submitted quarterly | EDGARLink Online | EDGARLink Online XML Technical Specification |
| RW | Registration Withdrawal Request | EDGARLink Online | EDGARLink Online XML Technical Specification |
| RW WD | Withdrawal of a Registration Withdrawal Request | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-1, S-1/A | General form of registration statement for all companies including face-amount certificate companies | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-11, S-11/A | Registration statement for securities to be issued by real estate companies | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| S-20, S-20/A | Registration statement for standardized options | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-3, S-3/A | Registration statement for specified transactions by certain issuers | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-3ASR | Automatic shelf registration statement of securities of well-known seasoned issuers | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-3D | Automatically effective registration statement for securities issued pursuant to dividend or interest reinvestment plans | EDGARLink Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| S-3DPOS | Post-effective amendment to a S-3D registration statement | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| S-4 POS | Post-effective amendment to a S-4EF registration statement | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-4, S-4/A | Registration of securities issued in business combination transactions | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| S-6, S-6/A | Initial registration statement filed on Form S-6 for unit investment trusts | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-8 | Initial registration statement for securities to be offered to employees pursuant to employee benefit plans | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-8 POS | Post-effective amendment to a S-8 registration statement | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| SBSE, SBSE/A | Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants | EDGAR Filing Website Online Forms | EDGAR SBS Entity Forms XML Technical Specification |
| SBSE-A, SBSE-A/A | Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered or Registering with the Commodity Futures Trading Commission as a Swap Dealer or Major Swap Participant | EDGAR Filing Website Online Forms | EDGAR SBS Entity Forms XML Technical Specification |
| SBSE-BD, SBSE-BD/A | Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered Broker-dealers | EDGAR Filing Website Online Forms | EDGAR SBS Entity Forms XML Technical Specification |
| SBSE-C | Certifications for Registration of Security-based Swap Dealers and Major Security-based Swap Participants | EDGAR Filing Website Online Forms | EDGAR SBS Entity Forms XML Technical Specification |
| SBSE-W | Request for Withdrawal from Registration as a Security-based Swap Dealer or Major Security-based Swap Participant | EDGAR Filing Website Online Forms | EDGAR SBS Entity Forms XML 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 Online | EDGARLink Online XML Technical Specification |
| SC 13E1, SC 13E1/A | Schedule 13-E1 statement of issuer required by Rule 13e-1 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SC 13E3, SC 13E3/A | Schedule filed to report going private transactions | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| SC 14D9, SC 14D9/A | Tender offer solicitation/recommendation statements filed under Rule 14d-9 | EDGARLink Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| SC 14F1,<br>SC 14F1/A | Statement regarding change in majority of directors pursuant to Rule 14f-1 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SC 14N, SC 14N/A | Information filed by certain nominating shareholders (pursuant to Section 240 14n-1) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SC 14N-S,<br>SC 14N-S/A | Solicitation in connection with the formation or attempted formation of a Rule 14a-11 nominating shareholder group or solicitation in connection with a Rule 14a-11 nomination | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SC TO-C | Written communication relating to an issuer or third party tender offer | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SC TO-I,<br>SC TO-I/A | Issuer tender offer statement | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SC TO-T,<br>SC TO-T/A | Third party tender offer statement | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SC13E4F,<br>SC13E4F/A | Issuer tender offer statement filed pursuant to Rule 13(e)(4) by foreign issuers | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SC14D1F,<br>SC14D1F/A | Third party tender offer statement filed pursuant to Rule 14d-1(b) by foreign issuers | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SC14D9C | Written communication by the subject company relating to a third party tender offer | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SC14D9F,<br>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 Online | EDGARLink Online XML Technical Specification |
| SD, SD/A | Specialized Disclosure Report filed pursuant to Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act relating to the use of conflict minerals (Rule 13p-1) | EDGARLink Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| SDR, SDR/A, SDR-A | Security-based swap data repository registration pursuant to the Securities Exchange Act of 1934. Application for Registration as Security-based Swap Data Repository (SDR), Interim Amendment to Application for Registration as Security-based Swap Data Repository (SDR/A), and Annual Amendment to Application for Registration as Security-based Swap Data Repository (SDR-A) | EDGAR Filing Website Online Forms | EDGAR SDR XML Technical Specification |
| SDR-CCO, SDR-CCO/A | Annual Compliance Report and Financial Report for a Security-based Swap Data Repository | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SDR-W | Application for Withdrawal from Registration as Security-based Swap Data Repository | EDGAR Filing Website Online Forms | EDGAR SDR XML Technical Specification |
| SF-1, SF-1/A | General form of registration statement for all issuers of asset-backed securities | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SF-3, SF-3/A | Shelf registration statement for qualified offerings of asset-backed securities | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SF-3MEF | A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form SF-3 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SH-ER, SH-ER/A | Weekly Form SH Entries Report Filed by Institutional Investment Managers | EDGARLink Online | SH-ER Information Table XML Technical Specification |
| SH-NT, SH-NT/A | Weekly Form SH Notice Report Filed by Institutional Investment Managers | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SP 15D2, SP 15D2/A | Special Financial Report filed under Rule 15d-2 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SUPPL | Voluntary supplemental material filed pursuant to Section 11(a) of the Securities Act of 1933 by foreign issuers | EDGARLink Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| 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 Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| TA-1, TA-1/A | Application for registration as a transfer agent filed pursuant to the Securities Exchange Act of 1934 | EDGAR Filing Website Online Forms | EDGAR Form 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 | EDGAR Filing Website Online Forms | EDGAR Form TA-2 XML Technical Specification |
| TA-W | Notice of withdrawal from registration as transfer agent filed pursuant to the Securities Exchange Act of 1934 | EDGAR Filing Website Online Forms | EDGAR Form TA-W XML Technical Specification |
| X-17A-5, X-17A-5/A | Information Required of Brokers and Dealers Pursuant to Section 17 of the Securities Exchange Act of 1934 and Rules 17a-5 and 17a-12 thereunder | EDGAR Filing Website Online Forms | EDGAR Form X-17A-5 XML 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. 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, POS 462B, S-11MEF, S-1MEF, S-3MEF, S-4MEF, 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**

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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. |
|---|---|---|---|---|
| 1-A | Offering Statement under Regulation A | 1-A | EDGAR Filing Website | EDGAR REG A XML Technical Specification |
| 1-A | Pre-qualification amendment for offering statement under Regulation A | 1-A/A | EDGAR Filing Website | EDGAR REG A XML Technical Specification |
| 1-A POS | Post-qualification amendment to a 1-A offering statement | 1-A POS | EDGAR Filing Website | EDGAR REG A XML Technical Specification |
| 1-A-W | Withdrawal of offering statement under Regulation A | 1-A-W | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 1-A-W | Amendment to a withdrawal of offering statement under Regulation A | 1-A-W/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 1-K | Annual Report Pursuant to Regulation A | 1-K | EDGAR Filing Website | EDGAR REG A XML Technical Specification |
| 1-K | Amendment to Annual Report Pursuant to Regulation A | 1-K/A | EDGAR Filing Website | EDGAR REG A XML Technical Specification |
| 1-SA | Semiannual Report Pursuant to Regulation A | 1-SA | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 1-SA | Amendment to Semiannual Report Pursuant to Regulation A | 1-SA/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 1-U | Current Report pursuant to Regulation A | 1-U | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| 1-U | Amendment to Current Report pursuant to Regulation A | 1-U/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 1-Z | Exit Report under Regulation A | 1-Z | EDGAR Filing Website | EDGAR REG A XML Technical Specification |
| 1-Z | Amendment to Exit Report under Regulation A | 1-Z/A | EDGAR Filing Website | EDGAR REG A XML Technical Specification |
| 1-Z-W | Withdrawal of Exit Report under Regulation A | 1-Z-W | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 1-Z-W | Amendment to a withdrawal of Exit Report under Regulation A | 1-Z-W/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 253G1 | Reflects information previously omitted from the offering circular in reliance on Rule 253(b) | 253G1 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 253G2 | Reflects information that constitutes a substantive change from or addition to the information set forth in the last offering circular | 253G2 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 253G3 | Reflects information covered in both 253G1 and 253G2 | 253G3 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 253G4 | Reflects information covered in 253G1, 253G2, or 253G3 that is not being timely filed | 253G4 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| C | Offering Statement | C | EDGAR Filing Website | EDGAR Form C XML Technical Specification |
| C | Offering Statement Withdrawal | C-W | EDGAR Filing Website | EDGAR Form C XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| C | Amendment to Offering Statement | C/A | EDGAR Filing Website | EDGAR Form C XML Technical Specification |
| C | Amendment to Offering Statement Withdrawal | C/A-W | EDGAR Filing Website | EDGAR Form C XML Technical Specification |
| C | Progress Update | C-U | EDGAR Filing Website | EDGAR Form C XML Technical Specification |
| C | Progress Update Withdrawal | C-U-W | EDGAR Filing Website | EDGAR Form C XML Technical Specification |
| C | Annual Report | C-AR | EDGAR Filing Website | EDGAR Form C XML Technical Specification |
| C | Amendment to Annual Report | C-AR/A | EDGAR Filing Website | EDGAR Form C XML Technical Specification |
| C | Annual Report Withdrawal | C-AR-W | EDGAR Filing Website | EDGAR Form C XML Technical Specification |
| C | Amendment to Annual Report Withdrawal | C-AR/A-W | EDGAR Filing Website | EDGAR Form C XML Technical Specification |
| C | Termination of Reporting | C-TR | EDGAR Filing Website | EDGAR Form C XML Technical Specification |
| C | Termination of Reporting Withdrawal | C-TR-W | EDGAR Filing Website | EDGAR Form C XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| CFPORTAL | Initial application of funding portal | CFPORTAL | EDGAR Filing Website | EDGAR Form CFPORTAL XML Technical Specification |
| CFPORTAL | Amendment to registration, including a successor registration | CFPORTAL/A | EDGAR Filing Website | EDGAR Form CFPORTAL XML Technical Specification |
| CFPORTAL | Withdrawal of the funding portal's registration | CFPORTAL-W | EDGAR Filing Website | EDGAR Form CFPORTAL XML Technical Specification |
| 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 4a(5) under the Act | D | Online Forms | N/A |
| D | Amendment | D/A | Online Forms | N/A |
| DOS | Non-public draft offering statement under Regulation A | DOS | EDGAR Filing Website | N/A |
| DOS | Non-public draft pre-qualification amendment for offering statement under Regulation A | DOS/A | EDGAR Filing Website | N/A |
| DOS | Draft Offering Statement Letter | DOSLTR | EDGARLink Online | N/A |
| DRS | Draft registration statement submitted by Emerging Growth Company under Securities Act Section 6(e) or by Foreign Private Issuer under Division of Corporation Finance policy | DRS | EDGARLink Online | N/A |
| DRS | Amended Draft Registration Statement | DRS/A | EDGARLink Online | N/A |
| DRS | Correspondence Related to Draft Registration Statement | DRSLTR | EDGARLink Online | N/A |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| F-1 | Registration statement for securities of certain foreign private issuers | F-1 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-1 | Pre-effective amendment | F-1/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-1 | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| F-1MEF | Post-effective amendment to Securities Act Rule 462(b) registration statement | POS462B | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-3 | Registration statement for specified transactions by certain foreign private issuers | F-3 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-3 | Pre-Effective amendment | F-3/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-3 | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-3 | Automatic shelf registration statement of securities of well-known seasoned issuers | F-3ASR | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-3 | Post-effective Amendment to an automatic shelf registration statement on Form S-3ASR or Form F-3ASR | POSASR | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-3 | Registration statement for dividend or interest reinvestment plan securities of foreign private issuers | F-3D | EDGARLink Online | EDGARLink Online XML Technical Specification |

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

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| F-6 | Pre-effective amendment | F-6/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-6 | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-6 | Auto effective registration statement for American Depositary Receipts representing securities of certain foreign private issuers | F 6EF | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-6 | Post-effective amendment to a F-6EF registration | F-6 POS | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| F-7 | Pre-effective amendment | F-7/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-7 | Post-effective amendment to a F-7 registration | F-7 POS | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| F-8 | Pre-effective amendment | F-8/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-8 | Post-effective amendment to a F-8 registration | F-8 POS | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| 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 Online | EDGARLink Online XML Technical Specification |
| F-9 | Pre-effective amendment | F-9/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-9 | 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 Online | EDGARLink Online XML Technical Specification |
| F-9 | Post-effective amendment to a F-9EF registration | F-9 POS | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-10 | Registration statement for securities of certain Canadian issuers under the Securities Act of 1933 | F-10 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-10 | Pre-effective amendment | F-10/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-10 | Auto effective registration statement for securities of certain Canadian issuers under the Securities Act of 1933 | F-10EF | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-10 | Post-effective amendment to a F10EF registration | F-10POS | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| F-80 | Pre-effective amendment | F-80/A | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| S-1 | General form of registration statement for all companies including face-amount certificate companies | S-1 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-1 | Pre-effective amendment | S-1/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-1 | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Online | EDGARLink Online XML 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 | S-1MEF | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-1MEF | Post-effective amendment to Securities Act Rule 462(b) registration statement | POS462B | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-3 | Registration statement for specified transactions by certain issuers | S-3 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-3 | Pre-effective amendment | S-3/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-3 | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-3 | Automatic shelf registration statement of securities of well-known seasoned issuers | S-3ASR | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-3 | Post-effective Amendment to an automatic shelf registration statement on Form S-3ASR or Form F-3ASR | POSASR | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-3 | Automatically effective registration statement for securities issued pursuant to dividend or interest reinvestment plans | S-3D | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| S-3 | Post-effective amendment to a S-3D registration statement | S-3DPOS | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| S-3MEF | Post-effective amendment to Securities Act Rule 462(b) registration statement | POS462B | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-4 | Registration of securities issued in business combination transactions | S-4 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-4 | Pre-effective amendment | S-4/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-4 | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-4 | 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 Online | EDGARLink Online XML Technical Specification |
| S-4 | Post-effective amendment to a S-4EF registration statement | S-4 POS | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| S-4MEF | Post-effective amendment to Securities Act Rule 462(b) registration statement | POS462B | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| S-8 | Initial registration statement for securities to be offered to employees pursuant to employee benefit plans | S-8 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-8 | Post-effective amendment to a S-8 registration statement | S-8 POS | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-11 | Registration statement for securities to be issued by real estate companies | S-11 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-11 | Pre-effective amendment | S-11/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-11 | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| S-11MEF | Post-effective amendment to Securities Act Rule 462(b) registration statement | POS462B | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-20 | Registration statement for standardized options | S-20 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-20 | Pre-effective amendment | S-20/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-20 | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| S-B | Pre-effective amendment | S-B/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| S-B | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| S-BMEF | Post-effective amendment to Securities Act Rule 462(b) registration statement | POS462B | EDGARLink Online | EDGARLink Online XML Technical Specification |
| POS462B | Post-effective amendment to Securities Act Rule 462(b) registration statement | POS462B | EDGARLink Online | EDGARLink Online XML Technical Specification |
| POS462C | Post-effective amendment to a registration statement filed under Rule 462(c) | POS462C | EDGARLink Online | EDGARLink Online XML Technical Specification |
| POS AM | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Online | EDGARLink Online XML Technical Specification |
| POS EX | Post-effective amendment filed solely to add exhibits to a registration statement | POS EX | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SF-1 | General form of registration statement for all issuers of asset-backed securities | SF-1 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SF-1 | Pre-effective amendment to an SF-1 registration statement | SF-1/A | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| SF-1 | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SF-3 | Shelf registration statement for qualified offerings of asset-backed securities | SF-3 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SF-3 | Pre-effective amendment to an SF-3 registration statement | SF-3/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SF-3 | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SF-3MEF | A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form SF-3 | SF-3MEF | EDGARLink Online | EDGARLink Online XML Technical Specification |

## Prospectus Filed Pursuant to Rule 424

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| 424A | Prospectus filed pursuant to Rule 424(a) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 424B1 | Prospectus filed pursuant to Rule 424(b)(1) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 424B2 | Prospectus filed pursuant to Rule 424(b)(2) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 424B3 | Prospectus filed pursuant to Rule 424(b)(3) | EDGARLink Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| 424B4 | Prospectus filed pursuant to Rule 424(b)(4) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 424B5 | Prospectus filed pursuant to Rule 424(b)(5) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 424B7 | Prospectus filed pursuant to Rule 424(b)(7) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 424B8 | Prospectus filed pursuant to Rule 424(b)(8) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 424H | Preliminary Prospectus filed pursuant to Rule 424(h) | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 424H/A | Amendment to Preliminary Prospectus filed pursuant to Rule 424(h) | EDGARLink Online | EDGARLink Online XML Technical Specification |

## Free Writing Prospectus

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| FWP | Filing under Securities Act Rules 163/433 of free writing prospectuses | EDGARLink Online | EDGARLink Online XML Technical Specification |

### Filings Pursuant to the Trust Indenture Act

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| 305B2 | Application for designation of a new trustee under the Trust Indenture Act | 305B2 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 305B2 | Amendment | 305B2/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| T-3 | Initial application for qualification of trust indentures | T-3 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| T-3 | Pre-effective amendment | T-3/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 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 Online | EDGARLink Online XML Technical Specification |
| T-6 | Pre-effective amendment | T-6/A | EDGARLink Online | EDGARLink Online XML 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

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| 144 | Filing for proposed sale of securities under Rule 144 | 144 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 144 | 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 Online | EDGARLink Online XML Technical Specification |

## Miscellaneous Filings

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| APP WD | Withdrawal of an application for exemptive or other relief from the federal securities laws | APP WD | EDGARLink Online | EDGARLink Online XML Technical Specification |
| APP WD | Amendment to Form APP WD | APP WD/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| DEL AM | Separately filed delaying amendment under Securities Act Rule 473 to delay effectiveness of a 1933 Act registration statement | DEL AM | EDGARLink Online | EDGARLink Online XML Technical Specification |
| UNDER | Initial undertaking to file reports | UNDER | EDGARLink Online | EDGARLink Online XML Technical Specification |
| UNDER | Amendment | UNDER/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SUPPL | Voluntary supplemental material filed pursuant to Section 11(a) of the Securities Act of 1933 by foreign issuers | SUPPL | EDGARLink Online | EDGARLink Online XML Technical Specification |
| RW | Registration Withdrawal Request | RW | EDGARLink Online | EDGARLink Online XML Technical Specification |
| RW WD | Withdrawal of a Registration Withdrawal Request | RW WD | EDGARLink Online | EDGARLink Online XML Technical Specification |
| AW | Withdrawal of amendment to a registration statement filed under the Securities Act | AW | EDGARLink Online | Specification EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| 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 Online | EDGARLink Online XML Technical Specification |
| 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 Online | EDGARLink Online XML Technical Specification |
| F-X | Amendment | F-X/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-N | Notification of the appointment of an agent for service by certain foreign institutions | F-N | EDGARLink Online | EDGARLink Online XML Technical Specification |
| F-N | Amendment | F-N/A | EDGARLink Online | EDGARLink Online XML Technical Specification |

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

### Preliminary Proxy Soliciting Materials

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| PREM14A | Preliminary proxy statement relating to a merger, acquisition, or disposition | EDGARLink Online | EDGARLink Online XML Technical Specification |
| PREC14A | Preliminary proxy statement in connection with contested solicitations | EDGARLink Online | EDGARLink Online XML Technical Specification |
| PREN14A | Preliminary proxy statement filed by non-management | EDGARLink Online | EDGARLink Online XML Technical Specification |
| PRE 14A | Preliminary proxy statement not related to a contested matter or merger/acquisition | EDGARLink Online | EDGARLink Online XML Technical Specification |

### Preliminary Information Statements

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| PREM14C | Preliminary information statements relating to merger or acquisition | EDGARLink Online | EDGARLink Online XML Technical Specification |
| PREC14C | Preliminary information statements – contested solicitations | EDGARLink Online | EDGARLink Online XML Technical Specification |
| PRE 14C | Preliminary information statement not related to a contested matter or merger/acquisition | EDGARLink Online | EDGARLink Online XML Technical Specification |

## Revised Preliminary Materials

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| PRER14A | Preliminary revised proxy soliciting materials | EDGARLink Online | EDGARLink Online XML Technical Specification |
| PRRN14A | Revised preliminary proxy statement filed by non-management | EDGARLink Online | EDGARLink Online XML Technical Specification |
| PRER14C | Preliminary revised information statements | EDGARLink Online | EDGARLink Online XML Technical Specification |

## Definitive Materials (Proxy Materials)

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| DEFM14A | Definitive proxy statement relating to a merger, acquisition, or disposition | EDGARLink Online | EDGARLink Online XML Technical Specification |
| DEFC14A | Definitive proxy statement in connection with contested solicitations | EDGARLink Online | EDGARLink Online XML Technical Specification |
| DEFN14A | Definitive proxy statement filed by non-management | EDGARLink Online | EDGARLink Online XML Technical Specification |
| DFRN14A | Revised definitive proxy statement filed by non-management | EDGARLink Online | EDGARLink Online XML Technical Specification |
| DEFR14A | Definitive revised proxy soliciting materials | EDGARLink Online | EDGARLink Online XML Technical Specification |

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| DEFA14A | 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 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| DFAN14A | 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 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| DEF 14A | Definitive proxy statements | EDGARLink Online | EDGARLink Online XML Technical Specification |
| PX14A6G | Notice of exempt solicitation | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |

## Definitive Materials (Information Statements)

| Submission Type | Description | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|
| DEFM14C | Definitive information statement relating to merger or acquisition | EDGARLink Online | EDGARLink Online XML Technical Specification |

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

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

### Registration Statements

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| 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 Online | EDGARLink Online XML Technical Specification |
| 8-A | Amendment | 8-A12B/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 8-A | Form for registration of a class of securities pursuant to Section 12(g) | 8-A12G | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 8-A | Amendment | 8-A12G/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 10 | Initial general form for registration of a class of securities pursuant to Section 12(b) | 10-12B | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 10 | Amendment | 10-12B/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 10 | Initial general form for registration of a class of securities pursuant to Section 12(g) | 10-12G | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 10 | Amendment | 10-12G/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 13H | Large Trader Registration Information Required of Large Traders Pursuant to the Securities Exchange Act of 1934 and Rule 13h-1 Thereunder | 13H | EDGAR Filing Website Online Forms | N/A |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| 13H | Amended Filing | 13H-Q | EDGAR Filing Website Online Forms | N/A |
| 13H | Annual Filing | 13H-A | EDGAR Filing Website Online Forms | N/A |
| 13H | Inactive Status | 13H-I | EDGAR Filing Website Online Forms | N/A |
| 13H | Reactivated Status | 13H-R | EDGAR Filing Website Online Forms | N/A |
| 13H | Termination Filing | 13H-T | EDGAR Filing Website Online Forms | N/A |
| 20-F | Form for initial registration of a class of securities of foreign private issuers pursuant to Section 12(b) | 20FR12B | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 20-F | Amendment | 20FR12B/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 20-F | Form for initial registration of a class of securities of foreign private issuers pursuant to Section 12(g) | 20FR12G | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 20-F | Amendment | 20FR12G/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 40-F | Registration of a class of securities of certain Canadian issuers pursuant to Section 12(b) of the 1934 Act | 40FR12B | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| 40-F | Amendment | 40FR12B/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 40-F | Registration of a class of securities of certain Canadian issuers pursuant to Section 12(g) of the 1934 Act | 40FR12G | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 40-F | Amendment | 40FR12G/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 18 | Form for initial registration of securities of foreign governments or political subdivisions pursuant to Section 12(b) | 18-12B | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 18 | Amendment | 18-12B/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 18 | Form for initial registration of securities of foreign governments or political subdivisions thereof pursuant to Section 12(g) | 18-12G | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 18 | Amendment | 18- 12G/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| MA | Application for Municipal Advisor Registration | MA | EDGAR Filing Website Online Forms | EDGAR Form MA XML Technical Specification |
| MA | Annual Update of Municipal Advisor Registration | MA-A | EDGAR Filing Website Online Forms | EDGAR Form MA XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| MA | Amendment of a Prior Application for Registration | MA/A | EDGAR Filing Website Online Forms | EDGAR Form MA XML Technical Specification |
| MA-I | Information Regarding Natural Persons Who Engage in Municipal Advisory Activities | MA-I | EDGAR Filing Website Online Forms | EDGAR Form MA XML Technical Specification |
| MA-I | Amendment of a previously submitted Form MA-I | MA-I/A | EDGAR Filing Website Online Forms | EDGAR Form MA XML Technical Specification |
| MA-W | Notice of Withdrawal from Registration as a Municipal Advisor | MA-W | EDGAR Filing Website Online Forms | EDGAR Form MA XML Technical Specification |
| See Rules 15Fb1-1 through 15Fb6-2 | Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants | SBSE | EDGAR Filing Website Online Forms | EDGAR SBS Entity Forms XML Technical Specification |
| See Rules 15Fb1-1 through 15Fb6-2 | Amendment to an Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants | SBSE/A | EDGAR Filing Website Online Forms | EDGAR SBS Entity Forms XML Technical Specification |
| See Rules 15Fb1-1 through 15Fb6-2 | Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered or Registering with the Commodity Futures Trading Commission as a Swap Dealer or Major Swap Participant | SBSE-A | EDGAR Filing Website Online Forms | EDGAR SBS Entity Forms XML Technical Specification |
| See Rules 15Fb1-1 through 15Fb6-2 | Amendment to an Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered or Registering with the Commodity Futures Trading Commission as a Swap Dealer or Major Swap Participant | SBSE-A/A | EDGAR Filing Website Online Forms | EDGAR SBS Entity Forms XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| See Rules 15Fb1-1 through 15Fb6-2 | Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered Broker-dealers | SBSE-BD | EDGAR Filing Website Online Forms | EDGAR SBS Entity Forms XML Technical Specification |
| See Rules 15Fb1-1 through 15Fb6-2 | Amendment to an Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered Broker-dealers | SBSE-BD/A | EDGAR Filing Website Online Forms | EDGAR SBS Entity Forms XML Technical Specification |
| See Rules 15Fb1-1 through 15Fb6-2 | Certifications for Registration of Security-based Swap Dealers and Major Security-based Swap Participants | SBSE-C | EDGAR Filing Website Online Forms | EDGAR SBS Entity Forms XML Technical Specification |
| See Rules 15Fb1-1 through 15Fb6-2 | Request for Withdrawal from Registration as a Security-based Swap Dealer or Major Security-based Swap Participant | SBSE-W | EDGAR Filing Website Online Forms | EDGAR SBS Entity Forms XML Technical Specification |
| SDR | Application for Registration as Security-based Swap Data Repository | SDR | EDGAR Filing Website Online Forms | EDGAR SDR XML Technical Specification |
| SDR | Interim Amendment to Application for Registration as Security-based Swap Data Repository | SDR/A | EDGAR Filing Website Online Forms | EDGAR SDR XML Technical Specification |
| SDR | Annual Amendment to Application for Registration as Security-based Swap Data Repository | SDR-A | EDGAR Filing Website Online Forms | EDGAR SDR XML Technical Specification |
| SDR-W | Application for Withdrawal from Registration as Security-based Swap Data Repository | SDR-W | EDGAR Filing Website Online Forms | EDGAR SDR XML Technical Specification |

## Annual, Quarterly, and Periodic Reports

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| ABS-EE | Form for Submission of Electronic Exhibits in asset-backed securities offerings | ABS-EE | EDGARLink Online | EDGARLink Online XML Technical Specification, EDGAR ABS XML Technical Specification |
| ABS-EE | Amendment to Form for Submission of Electronic Exhibits in asset-backed securities offerings | ABS-EE/A | EDGARLink Online | EDGARLink Online XML Technical Specification, EDGAR ABS XML Technical Specification |
| ARS | Annual report to security holders | ARS | EDGARLink Online | EDGARLink Online XML Technical Specification |
| ARS | 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 Online | EDGARLink Online XML Technical Specification |
| IRANNOTICE | Notice of disclosure filed in Exchange Act quarterly and annual reports pursuant to Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Exchange Act | IRANNOTICE | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SD | Specialized Disclosure Report filed pursuant to Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act relating to the use of conflict minerals (Rule 13p-1) | SD | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| SD | Amendment | SD/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SDR-CCO | Annual Compliance Report and Financial Report for a Security-based Swap Data Repository | SDR-CCO | EDGARLink Online | EDGARLink Online XML Technical Specification |
| SDR-CCO | Amendment to Annual Compliance Report and Financial Report for a Security-based Swap Data Repository | SDR-CCO/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| X-17A-5 | Annual Reports for a Broker-dealer pursuant to Section 17 of the Securities Exchange Act of 1934 and Rules 17a-5 and 17a-12 thereunder | X-17A-5 | EDGAR Filing Website Online Forms | EDGAR Form X-17A-5 XML Technical Specification |
| X-17A-5 | Amendment to Annual Reports for a Broker-dealer pursuant to Section 17 of the Securities Exchange Act of 1934 and Rules 17a-5 and 17a-12 thereunder | X-17A-5/A | EDGAR Filing Website Online Forms | EDGAR Form X-17A-5 XML Technical Specification |
| 6-K | Current report of foreign issuer pursuant to Rules 13a-16 and 15d-16 | 6-K | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 6-K | Amendments | 6-K/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 10-Q | Quarterly report pursuant to Sections 13 or 15(d) | 10-Q | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 10-Q | Amendment | 10-Q/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 10-Q | Transition report pursuant to Rule 13a-10 or 15d-10 | 10-QT | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| 10-K | Annual report pursuant to Section 13 and 15(d) | 10-K | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 10-K | Amendment | 10-K/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 10-K | Transition report pursuant to Rule 13a-10 or 15d-10 | 10-KT | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 10-K | Amendment | 10-KT/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 10-D | Periodic distribution reports by asset-backed issuers pursuant to Rule 13a-17 or 15d-17 | 10-D | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 10-D | Amendment | 10-D/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 8-K | Current report filing | 8-K | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 8-K | Amendment | 8-K/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 8-K | Notification that a class of securities of successor issuer is deemed to be registered pursuant to Section 12(b) | 8-K12B | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 8-K | Amendment | 8-K12B/A | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| 8-K | Notification that a class of securities of successor issuer is deemed to be registered pursuant to Section 12(g) | 8-K12G3 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 8-K | Amendment | 8-K12G3/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 8-K | Notification of assumption of duty to report by successor issue under Section 15(d) | 8-K15D5 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 8-K | Amendment | 8-K15D5/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 11-K | Annual report of employee stock purchase, savings and similar plans | 11-K | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 11-K | Amendment | 11-K/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 11-K | Transition report pursuant to rule 13a-10 or 15d-10 | 11-KT | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 11-K | Amendment | 11-KT/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 18-K | Annual report for foreign governments and political subdivisions | 18-K | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 18-K | Amendment | 18-K/A | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| 20-F | Annual and transition report of foreign private issuers pursuant to Section 13 or 15(d) | 20-F | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 20-F | Amendment | 20-F/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 40-F | Annual report filed by certain Canadian issuers pursuant to Section 15(d) and Rule 15d-4 | 40-F | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 40-F | Amendment | 40-F/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 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 Online | EDGARLink Online XML Technical Specification |
| 12b-25 | Amendment | NT 10-Q/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 12b-25 | 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 Online | EDGARLink Online XML Technical Specification |
| 12b-25 | Amendment | NT 10-K/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 12b-25 | Notice under Rule 12b25 of inability to timely file all or part of a Form 10-D | NT 10-D | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 12b-25 | Amendment | NT 10-D/A | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| 12b-25 | Notice under Rule 12b25 of inability to timely file all or part of a form 11-K | NT 11-K | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 12b-25 | Amendment | NT 11-K/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 12b-25 | Notice under Rule 12b25 of inability to timely file a special report pursuant to Section 15d-2 | NT 15D2 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 12b-25 | Amendment | NT 15D2/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 12b-25 | Notice under Rule 12b25 of inability to timely file all or part of an annual report of form 20-F | NT 20-F | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 12b-25 | Amendment | NT 20-F/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 15 | Notice of termination of registration of a class of securities under Section 12(b) | 15-12B | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 15 | Amendment | 15-12B/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 15 | Notice of termination of registration of a class of securities under Section 12(g) | 15-12G | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 15 | Notice of suspension of duty to file reports pursuant to Section 13 and 15(d) of the Act | 15-15D | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| 15 | Amendment | 15-15D/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| See Rule 15d-2 | Special Financial Report filed under Rule 15d-2 | SP 15D2 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| See Rule 15d-2 | Amendment | SP 15D2/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 15F | Notice of termination of a foreign private issuer's registration of a class of securities under Section 12(b) | 15F-12B | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 15F | Amendment | 15F-12B/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 15F | Notice of termination of a foreign private issuer's registration of a class of securities under Section 12(g) | 15F-12G | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 15F | Amendment | 15F-12G/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 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 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 15F | Amendment | 15-15D/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| See Rules 17h-1T and 17h-2T | Confidential broker dealer annual 17-H report | 17HACON | EDGAR Filing Website Online Forms | EDGAR Form 17-H XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| See Rules 17h-1T and 17h-2T | Amendment for confidential broker dealer annual 17-H report | 17HACON/A | EDGAR Filing Website Online Forms | EDGAR Form 17-H XML Technical Specification |
| See Rules 17h-1T and 17h-2T | Confidential broker dealer quarterly 17-H report | 17HQCON | EDGAR Filing Website Online Forms | EDGAR Form 17-H XML Technical Specification |
| See Rules 17h-1T and 17h-2T | Amendment for confidential broker dealer quarterly 17-H report | 17HQCON/A | EDGAR Filing Website Online Forms | EDGAR Form 17-H XML Technical Specification |

## Dodd-Frank Submission Types/Filings

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| ABS-15G | Asset-backed securities report pursuant to Section 15G | ABS-15G | EDGARLink Online | EDGARLink Online XML Technical Specification |
| ABS-15G | Amendment | ABS-15G/A | EDGARLink Online | EDGARLink Online XML Technical Specification |

## Nationally Recognized Statistical Rating Organization Submission Types/Filings

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| NRSRO | Update of Registration for Nationally Recognized Statistical Rating Organizations | NRSRO-UPD | EDGARLink Online | EDGARLink Online XML Technical Specification |
| NRSRO | Annual Certification for Nationally Recognized Statistical Rating Organizations | NRSRO-CE | EDGARLink Online | EDGARLink Online XML Technical Specification |
| NRSRO | Amendment to Annual Certification for Nationally Recognized Statistical Rating Organizations | NRSRO-CE/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| NRSRO | Withdrawal from Credit Rating Class for Nationally Recognized Statistical Rating Organizations | NRSRO-WCLS | EDGARLink Online | EDGARLink Online XML Technical Specification |
| NRSRO | Withdrawal from Registration as Nationally Recognized Statistical Rating Organization | NRSRO-WREG | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 17g-3 | Annual Financial/Other Reports for Nationally Recognized Statistical Rating Organizations, as required by Rule 17g-3 (Non-Public) | NRSRO-FR | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 17g-3 | Amendment to Annual Financial/Other Reports for Nationally Recognized Statistical Rating Organizations, as required by Rule 17g-3 (Non-Public) | NRSRO-FR/A | EDGARLink Online | EDGARLink Online XML Technical Specification |

## Miscellaneous Submission Types/Filings

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form 13F | Initial Quarterly Form 13F Holdings Report filed by institutional managers<br>Initial Quarterly Form 13F Combination Report filed by institutional managers | 13F-HR | EDGAR Filing Website Online Forms | EDGAR Form 13F XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form 13F | Amendment | 13F-HR/A | EDGAR Filing Website Online Forms | EDGAR Form 13F XML Technical Specification |
| Form 13F | Initial Quarterly Form 13F Notice Report filed by institutional managers | 13F-NT | EDGAR Filing Website Online Forms | EDGAR Form 13F XML Technical Specification |
| 13F | Amendment | 13F-NT/A | EDGAR Filing Website Online Forms | EDGAR Form 13F XML Technical Specification |
| Form APP WD | Withdrawal of an application for exemptive or other relief from the federal securities laws | APP WD<br>APP WD/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-MFP | Monthly Schedule of Portfolio Holdings of Money Market Funds | N-MFP<br>N-MFP/A | N/A | EDGAR Form N-MFP XML Technical Specification |
| Form N-MFP1 | Monthly Schedule of Portfolio Holdings of Money Market Funds on Form N-MFP | N-MFP1<br>N-MFP1/A | N/A | EDGAR Form N-MFP1 XML Technical Specification |
| Form N-MFP2 | Monthly Schedule of Portfolio Holdings of Money Market Funds on Form N-MFP | N-MFP2<br>N-MFP2/A | N/A | EDGAR Form N-MFP2 XML Technical Specification |
| Form SH | Weekly Form SH Entries Report Filed by Institutional Investment Managers | SH-ER | EDGARLink Online | SH-ER Information table only: SH-ER Information Table XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form SH | Amendment | SH-ER/A | EDGARLink Online | SH-ER/A Information table only: SH-ER Information Table XML Technical Specification |
| Form SH | Weekly Form SH Notice Report Filed by Institutional Investment Managers | SH-NT | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form SH | Amendment | SH-NT/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form RW | Registration Withdrawal Request | RW | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form RW | Withdrawal of a registration withdrawal statement | RW WD | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form AW | Withdrawal of an amendment to a registration statement filed under the Securities Act | AW | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form AW | Withdrawal of an amendment registration withdrawal statement | AW WD | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form 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 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. | 425 | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form 25 | Notification filed by issuer to voluntarily withdraw a class of securities from listing and registration on a national securities exchange | 25 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form 25 | Amendment | 25/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 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 |
| Form 25 | Amendment | 25-NSE/A | Distributed to National Securities Exchanges only | Distributed to National Securities Exchanges only |

## Section 16 Ownership Forms/Filings

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form 3 | Initial statement of beneficial ownership of securities | 3 | Online Forms | EDGAR Ownership XML Technical Specification |
| Form 3 | Amendment | 3/A | Online Forms | EDGAR Ownership XML Technical Specification |
| Form 4 | Statement of changes in beneficial ownership of securities | 4 | Online Forms | EDGAR Ownership XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form 4 | Amendment | 4/A | Online Forms | EDGAR Ownership XML Technical Specification |
| Form 5 | Annual statement of changes in beneficial ownership of securities | 5 | Online Forms | EDGAR Ownership XML Technical Specification |
| Form 5 | Amendment | 5/A | Online Forms | EDGAR 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 Filing Website Online Forms | EDGAR TA-1 XML Technical Specification |
| TA-1 | Amendment | TA-1/A | EDGAR Filing Website Online Forms | EDGAR 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 Filing Website Online Forms | EDGAR TA-2 XML Technical Specification |
| TA-2 | Amendment | TA-2/A | EDGAR Filing Website Online Forms | EDGAR TA-2 XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| TA-W | Notice of withdrawal from registration as transfer agent filed pursuant to the Securities Exchange Act of 1934 | TA-W | EDGAR Filing Website Online Forms | EDGAR TA-W 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 Online | EDGARLink Online XML Technical Specification |
| Schedule 13D | Amendment | SC 13D/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Schedule 13-E1 | Schedule 13-E1 statement of issuer required by Rule 13e-1 | SC 13E1 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Schedule 13-E1 | Amendment | SC 13E1/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Schedule 13E-3 | Schedule filed to report going private transactions | SC 13E3 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Schedule 13E-3 | Amendment | SC 13E3/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Schedule 13E4F | Issuer tender offer statement filed pursuant to Rule 13(e)(4) by foreign issuers | SC13E4F | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Schedule 13E4F | Amendment | SC13E4F/A | EDGARLink | EDGARLink |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | | | Online | Online XML Technical Specification |
| 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 Online | EDGARLink Online XML Technical Specification |
| Schedule 13G | Amendment | SC 13G/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Schedule 14A-11 | Information filed by certain nominating shareholders (pursuant to Section 240 14n-1) | SC 14N | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Schedule 14A-11 | Amendment | SC 14N/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Schedule TO-I | Issuer tender offer statement | SC TO-I | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Schedule TO-I | Amendment | SC TO-I/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Schedule TO-T | Third party tender offer statement | SC TO-T | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Schedule TO-T | Amendment | SC TO-T/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Schedule TO-C | Written communication relating to an issuer or third | SC TO-C | EDGARLink Online | EDGARLink Online XML |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| | 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 | | | Technical Specification |
| Schedule 14D1F | Third party tender offer statement filed pursuant to Rule 14d-1(b) by foreign issuers | SC14D1F | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Schedule 14D1F | Amendment | SC14D1F/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Schedule 14D9-C | Written communication by the subject company relating to a third party tender offer | SC14D9C | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Schedule 14D9 | Tender offer solicitation / recommendation statements filed under Rule 14-d9 | SC 14D9 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Schedule 14D9 | Amendment | SC 14D9/A | EDGARLink Online | EDGARLink Online XML 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 | SC14D9F | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Schedule 14D9F | Amendment | SC14D9F/A | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Schedule 14F-1 | Statement regarding change in majority of directors pursuant to Rule 14f-1 | SC 14F1 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Schedule 14F-1 | Amendment | SC 14F1/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 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 Online | EDGARLink Online XML Technical Specification |
| CB | Amendment | CB/A | EDGARLink Online | EDGARLink Online XML Technical Specification |

**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 | | | |
| Forms S-1 & S-3 | General form of registration statement for all companies including face-amount certificate companies | S-1 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Forms S-1 & S-3 | Pre-effective amendment | S-1/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Forms S-1 & S-3 | Registration statement for specified transactions by certain issuers including face-amount certificate companies | S-3 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Forms S-1 & S-3 | Pre-effective amendment | S-3/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Forms S-1 & S-3 | Post-effective amendment to a registration statement that is not immediately effective upon filing | POS AM | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Forms S-1 & S-3 | Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497 | 497 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Forms S-1 & S-3 | Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497 | 497J | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Forms N-1 & N-1A | Registration statement for open-end management investment companies | | | |
| Forms N-1 & N-1A | Initial registration statement filed on Form N-1A for open-end management investment companies | N-1A | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Forms N-1 & N-1A | 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 Online | EDGARLink Online XML Technical Specification |
| Forms N-1 & N-1A | Initial registration statement filed on Form N-1 for open-end management investment companies | N-1 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Forms N-1 & N-1A | 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 Online | EDGARLink Online XML Technical Specification |
| Forms N-1 & N-1A | Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing) | 485APOS | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Forms N-1 & N-1A | Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing) | 485BPOS | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Forms N-1 & N-1A | Post-effective amendment (for filings made under the 1940 Act only) | POS AMI | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Forms N-1 & N-1A | 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 Online | EDGARLink Online XML Technical Specification |
| Forms N-1 & N-1A | Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497 | 497 | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Forms N-1 & N-1A | Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497 | 497J | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 498 | Summary Prospectus for certain open-end management investment companies filed pursuant to Securities Act Rule 497(k)<br><br>Cannot be used until March 31, 2009. | 497K | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 498 | Profiles for certain open-end management investment companies filed pursuant to Securities Act Rule 497(k)(1)(i)<br>Will no longer be accepted after close of business (5:30 PM EST) on March 30, 2009. | 497K1 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 498 | Profiles for certain open-end management investment companies filed pursuant to Securities Act Rule 497(k)(1)(ii)<br>Will no longer be accepted after close of business (5:30 PM EST) on March 30, 2009. | 497K2 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 498 | Profiles for certain open-end management investment companies filed pursuant to Securities Act Rule 497(k)(1)(iii)(A)<br>Will no longer be accepted after close of business (5:30 PM EST) on March 30, 2009. | 497K3A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 498 | Profiles for certain open-end management investment companies filed pursuant to Securities Act Rule 497(k)(1)(iii)(B)<br>Will no longer be accepted after close of business (5:30 PM EST) on March 30, 2009. | 497K3B | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form N-2 | Initial filing of a registration statement on Form N-2 for closed-end investment companies | N-2 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-2 | 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 Online | EDGARLink Online XML Technical Specification |
| Form N-2 | Post-effective amendment (for filings made under the 1940 Act only) | POS AMI | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-2 | 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 Online | EDGARLink Online XML Technical Specification |
| Form N-2 | Filing of a Form N-2 registration statement by closed-end investment companies pursuant to Securities Act Rule 486(a) for the purpose of registering additional shares of common stock | N-2 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-2 | Post-effective amendment to filing filed pursuant to Securities Act Rule 486(a) | 486APOS | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-2 | Filing of a Form N-2 registration statement by closed-end investment companies pursuant to Securities Act Rule 486(b) for the purpose of registering additional shares of common stock | N-2 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-2 | Post-effective amendment to filing filed pursuant to Securities Act Rule 486(b) | 486BPOS | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form N-2 | Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497 | 497 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-2 | Certification of no change in definitive materials | 497J | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-2 | 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 Online | EDGARLink Online XML Technical Specification |
| Form N-2 | Post-effective amendment to Securities Act Rule 462(b) registration statement | POS462B | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-2 | Post-effective amendment to a registration statement filed under Securities Act Rule 462(c) | POS462C | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-2 | Post-effective amendment filed solely to add exhibits to a registration statement | POS EX | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-2 | Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497 | 497 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-2 | Filings made pursuant to Rule 497(h)(2) | 497H2 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-3 | Initial registration statement on Form N-3 for separate accounts (management investment companies) | N-3 | EDGARLink Online | EDGARLink Online XML Technical Specification |

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

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form N-4 | 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 Online | EDGARLink Online XML Technical Specification |
| Form N-4 | Pre-effective pricing amendment filed pursuant to Securities Act Rule 487 | 487 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-4 | Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing) | 485APOS | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-4 | Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing) | 485BPOS | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-4 | 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 Online | EDGARLink Online XML Technical Specification |
| Form N-4 | Post-effective amendment (for filings made under the 1940 Act only) | POS AMI | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-4 | Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497 | 497 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-4 | Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497 | 497J | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-5 | Registration statement for small business investment companies | N-5 | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form N-5 | 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 Online | EDGARLink Online XML Technical Specification |
| Form N-5 | Post-effective amendment (for filings made under the 1940 Act only) | POS AMI | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-5 | 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 Online | EDGARLink Online XML Technical Specification |
| Form N-5 | Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497 | 497 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-5 | Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497 | 497J | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-6 | Registration statement for separate accounts (unit investment trusts) | N-6 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-6 | Pre-effective amendment to a registration statement filed on Form N-6 for separate accounts (unit investment trusts) | N-6/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-6 | Pre-effective pricing amendment filed pursuant to Securities Act Rule 487 | 487 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-6 | Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing) | 485APOS | EDGARLink Online | EDGARLink Online XML Technical Specification |

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

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form S-6 | Amendment | UNDER/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form S-6 | Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing) | 485APOS | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form S-6 | Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing) | 485BPOS | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form S-6 | 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 Online | EDGARLink Online XML Technical Specification |
| Form S-6 | Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497 | 497 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form S-6 | Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497 | 497J | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| Form N-14 | Pre-effective amendment | N-14/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-14 | Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing) | 485APOS | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form N-14 | Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing) | 485BPOS | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-14 | Initial registration statement filed on Form N-14 by closed-end investment company (business combinations) | N-14 8C | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-14 | Pre-effective amendment | N-14 8C/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-14 | 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 Online | EDGARLink Online XML Technical Specification |
| Form N-14 | Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497 | 497 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-14 | Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497 | 497J | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-14 | 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 Online | EDGARLink Online XML Technical Specification |
| Form N-14 | Post-effective amendment to Securities Act Rule 462(b) registration statement | POS462B | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-14 | Post-effective amendment to Securities Act Rule 462(c) registration statement | POS462C | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form N-14 | Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497 | 497 | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| Rule 477 | Withdrawal of an application for exemptive or other relief from the federal securities laws | APP WD | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 477 | Withdrawal of an amendment to an application for exemptive or other relief from the federal securities laws | APP WD/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 477 | Registration Withdrawal Request | RW | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 477 | Withdrawal of a request for withdrawal of a registration statement | RW WD | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Rule 477 | Withdrawal of amendment to a registration statement filed under the Securities Act | AW | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 477 | Withdrawal of a request for withdrawal of an amendment to a registration statement | AW WD | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 482 | Filing by certain investment companies of Securities Act Rule 482 advertising in accordance with Securities Act Rule 497 | 497AD | EDGARLink Online | EDGARLink Online XML Technical Specification |

## Registration of Securities by Certain Investment Companies Pursuant to Rule 24F-2

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Rule 24F-2 | Rule 24f-2 notice filed on Form 24F-2 | 24F-2NT | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 24F-2 | Amendment | 24F-2NT/A | EDGARLink Online | EDGARLink Online XML Technical Specification |

## Other Company Act Registration Statements

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form N-8A | Initial notification of registration under Section 8(a) filed on Form N-8A | N-8A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-8A | Amendment | N-8A/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-8B-2 | Initial registration statement for unit investment trusts filed on Form N-8B-2 | N-8B-2 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-8B-2 | Amendment | N-8B-2/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-8B-3 | Initial registration statement for periodic payment plans filed on Form N-8B-3 | N-8B-3 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-8B-3 | Amendment | N-8B-3/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-8B-4 | Initial registration statement for face-amount certificate companies filed on Form N-8B-4 | N-8B-4 | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form N-8B-4 | Amendment | N-8B-4/A | EDGARLink Online | EDGARLink Online XML Technical Specification |

## Submission Types for Business Development Companies

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| 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 | N-6F | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-6F | Amendment | N-6F/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-54A | Notification of election by business development companies filed on Form N-54A | N-54A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-54A | Amendment | N-54A/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-54C | Notification of withdrawal by business development companies filed on Form N-54C | N-54C | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-54C | Amendment | N-54C/A | EDGARLink Online | EDGARLink Online XML Technical Specification |

## Other Investment Company Submission Types

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| 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 Online | EDGARLink Online XML Technical Specification |
| 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 Online | EDGARLink Online XML Technical Specification |
| Form 17F-1 | Amendment | 40-17F1/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 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 Online | EDGARLink Online XML Technical Specification |
| Form 17F-2 | Amendment | 40-17F2/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 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 Online | EDGARLink Online XML Technical Specification |
| Rule 17g-1(g)(1) | Amendment | 40-17G/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 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 Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Rule 17g-1(g)(2) or (3) | Amendment | 40-17GCS/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 24b-2 | Filing of sales literature pursuant to Rule 24b-2 under the Investment Company Act of 1940 | 40-24B2 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 24b-2 | Amendment | 40-24B2/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 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 Online | EDGARLink Online XML Technical Specification |
| ICA Section 33 | Amendment<br>**Note:** May be filed electronically on a voluntary basis. | 40-33/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-18F-1 | Initial notification of election pursuant to Rule 18f-1 filed on Form N-18F-1 | N-18F1 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-18F-1 | Amendment | N-18F1/A | EDGARLink Online | EDGARLink Online XML 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 Online | EDGARLink Online XML Technical Specification |
| Rule 23c-2(b) | Amendment | N-23C-2/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-23C-3 | Notification of periodic repurchase offer Filed pursuant to Rule 23c-3(b) only | N-23C-3A | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form N-23C-3 | Amendment | N-23C-3A/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-23C-3 | Filing pursuant to Rule 23c-3(c) only on Form N-23C-3 | N-23C-3B | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-23C-3 | Amendment | N-23C-3B/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-23C-3 | Filing pursuant to Rule 23c-3(b) and (c) on Form N-23C-3 | N-23C-3C | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-23C-3 | Amendment | N-23C3-C/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-27D-1 | Accounting for segregated trust accounts on Form N-27D-1 | N-27D-1 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-27D-1 | Amendment | N-27D-1/A | EDGARLink Online | EDGARLink Online XML Technical Specification |

## Periodic Reports for Registered Investment Companies

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form N-SAR | Semi-annual report for management companies filed on Form N-SAR | NSAR-A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-SAR | Amendment | NSAR-A/A | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form N-SAR | Transitional semi-annual report filed on Form N-SAR | NSAR-AT | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-SAR | Amendment | NSAR-AT/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-SAR | Annual report for management companies filed on Form N-SAR | NSAR-B | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-SAR | Amendment | NSAR-B/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-SAR | Transitional annual report filed on Form N-SAR | NSAR-BT | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-SAR | Amendment | NSAR-BT/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-SAR | Annual report for unit investment trusts filed on Form N-SAR | NSAR-U | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-SAR | Amendment | NSAR-U/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-CR | Current Report of Money Market Fund Material Events | N-CR | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-CR | Amendment | N-CR/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-CSR | Certified annual shareholder report of registered management investment companies filed on Form N-CSR | N-CSR | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form N-CSR | Amendment | N-CSR/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-CSR | Certified semi-annual shareholder report of registered management investment companies filed on Form NCSR | N-CSRS | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-CSR | Amendment | N-CSRS/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-MFP | Monthly Schedule of Portfolio Holdings of Money Market Funds | N-MFP | N/A | EDGAR Form N-MFP XML Technical Specification |
| Form N-MFP | Amendment | N-MFP/A | N/A | EDGAR Form N-MFP XML Technical Specification |
| Form N-MFP1 | Monthly Schedule of Portfolio Holdings of Money Market Funds on Form N-MFP | N-MFP1 | N/A | EDGAR Form N-MFP1 XML Technical Specification |
| Form N-MFP1 | Amendment | N-MFP1/A | N/A | EDGAR Form N-MFP1 XML Technical Specification |
| Form N-MFP2 | Monthly Schedule of Portfolio Holdings of Money Market Funds on Form N-MFP | N-MFP2 | N/A | EDGAR Form N-MFP2 XML Technical Specification |
| Form N-MFP2 | Amendment | N-MFP2/A | N/A | EDGAR Form N-MFP2 XML Technical Specification |
| Form N-PX | Annual Report of Proxy Voting Record of Registered Management Investment Companies filed on Form N-PX | N-PX | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-PX | Amendment | N-PX/A | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form N-PX | Annual Form N-PX Combination Report filed by institutional managers | N-PX-CR | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-PX | Amendment | N-PX-CR/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-PX | Annual Report of Proxy Voting Record of Registered Management Investment Companies that includes proxy votes institutional managers | N-PX-FM | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-PX | Amendment | N-PX-FM/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-PX | Annual Form N-PX Notice filed by institutional managers | N-PX-NT | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-PX | Amendment | N-PX-NT/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-PX | Annual Form N-PX Voting Report filed by institutional managers | N-PX-VR | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-PX | Amendment | N-PX-VR/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-Q | Quarterly Schedule of Portfolio Holdings of Registered Management Investment Company filed on Form N-Q | N-Q | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-Q | Amendment | N-Q/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 12b-25 | Notice under Exchange Act Rule 12b-25 of inability to timely file Form NSAR | NT-NSAR | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Rule 12b-25 | Amendment | NT-NSAR/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 12b-25 | Notice under Exchange Act Rule 12b25 of inability to timely file Form NCSR (annual or semi-annual report) | NT-NCSR | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 12b-25 | Amendment | NT-NCSR/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| 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 Online | EDGARLink Online XML Technical Specification |
| Rule 30b2-1 | Amendment | N-30D/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 30b2-1 | 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 Online | EDGARLink Online XML Technical Specification |

## Regulation E Filings

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Regulation E | Notification under Regulation E by small business investment companies and business development companies filed on Form 1-E. | 1-E | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Regulation E | Amendment to a notification under Regulation E by small business investment companies and business development companies filed on Form 1-E | 1-E/A | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Regulation E | Sales material filed pursuant to Rule 607 under Regulation E | 1-E AD | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Regulation E | Amendment to sales material filed pursuant to Rule 607 under Regulation E | 1-E AD/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Regulation E | Report of sales of securities pursuant to Rule 609 under Regulation E filed on Form 2-E | 2-E | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Regulation E | Amendment of a report of sales of securities pursuant to Rule 609 under Regulation E filed on Form 2-E | 2-E/A | EDGARLink Online | EDGARLink Online XML Technical Specification |

## Application for an Order under the Investment Company Act

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| 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 | 40-OIP | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 0-2 | 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 | 40-OIP/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 0-2 | Application under the Investment Company Act by an employees' securities company submitted pursuant to Investment Company Act Rule 0-2 | 40-6B | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 0-2 | Amendment to an application under the Investment Company Act by an employees' securities company submitted pursuant to Investment Company Act Rule 0-2 | 40-6B/A | EDGARLink Online | EDGARLink Online XML Technical Specification |

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Rule 0-2 | Application under the Investment Company Act submitted pursuant to Investment Company Act Rule 0-2 other than those reviewed by Office of Insurance Products | 40-APP | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 0-2 | 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 | 40-APP/A | EDGARLink Online | EDGARLink Online XML Technical Specification |

**Application for Deregistration of Investment Companies**

| CFR Form/ Schedule/ Rule | Description | Submission Type | Tool/ Template Number | Filer-Constructed Form Spec. |
|---|---|---|---|---|
| Form N-8F | Application for deregistration made on Form N-8F | N-8F | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Form N-8F | Amendment | N-8F/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 0-2 | Initial application for deregistration pursuant to Investment Company Act Rule 0-2 | 40-8F-2 | EDGARLink Online | EDGARLink Online XML Technical Specification |
| Rule 0-2 | Amendment | 40-8F-2/A | EDGARLink Online | EDGARLink Online XML Technical Specification |

**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 | QRTLYRPT | EDGARLink Online | EDGARLink Online XML Technical Specification |
| QRTLYRPT | Amendment | QRTLYRPT/ A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| ANNLRPT | Periodic Development Bank filing, submitted annually | ANNLRPT | EDGARLink Online | EDGARLink Online XML Technical Specification |
| ANNLRPT | Amendment | ANNLRPT/A | EDGARLink Online | EDGARLink Online XML Technical Specification |
| DSTRBRPT | Distribution of primary obligations Development Bank report | DSTRBRPT | EDGARLink Online | EDGARLink Online XML Technical Specification |
| DSTRBRPT | Amendment | DSTRBRPT/A | EDGARLink Online | EDGARLink Online XML Technical Specification |

**Note:** (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 Online | EDGARLink Online XML Technical Specification |
| Correspondence Related to Draft Registration Statement | Letters to SEC staff regarding draft registration statements can either be included in the DRS submission as a COVER document or must be submitted as a separate DRSLTR submission. Filers should not submit correspondence to the staff using the CORRESP form type until they begin making public filings to complete their offerings. This allows the SEC staff to easily associate correspondence during the draft review with the draft registration statement. | DRSLTR | EDGARLink Online | N/A |
| Draft Offering Statement Letter | Letters to SEC staff regarding draft offering statements can either be included in the DOS submission as a COVER document or must be submitted as a separate DOSLTR submission. Filers should not submit correspondence to the staff using the CORRESP form type until they begin making public filings to complete their offerings. This allows the SEC staff to easily associate correspondence during the draft review with the draft offering statement. | DOSLTR | EDGARLink Online | N/A |

# 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 U.S. Treasury account number designated for SEC filers 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 the Instructions for Wire Transfer (FEDWIRE) and the U.S. Treasury account number by logging into the EDGAR Filing Website and selecting the 'Fees' link from the EDGAR menu. On the EDGAR Filing Fee Information page that displays, click the topic

hyperlink 'Instructions for Wire Transfer (FEDWIRE)'. You may also refer to 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 U.S. Treasury account number designated for SEC filers and the CIK number of the account to which the fee is to be applied. (You may obtain the U.S. Treasury account number by logging into the EDGAR Filing Website and selecting the 'Fees' link from the EDGAR menu. Click the topic hyperlink 'How to Send Filing Fees to the US bank' on the EDGAR Filing Fee Information page for the account number.)
- Remit fee payments via United States Postal Service (USPS) to the following P.O Box address:

  Securities and Exchange Commission
  P.O Box 979081
  St. Louis, MO 63197-9000

- Hand delivered fee payments are not supported by U.S. Bank.
  Remit fee payments via common carriers such as FedEx, Airborne, DHL, or UPS to the following address:

  U.S. Bank
  Government Lockbox 979081
  1005 Convention Plaza
  SL-MO-C2-GL
  St. Louis, MO 63101

### 4.3 How to View Fee Account Information

Filers can view their account balance as well as the date and amount of their most recent deposit via the EDGAR Filing Website. Additionally, filers can view their account activity statement for the previous 12 months, one month at a time. Refer to Section 5.6, "View Fee Account Information" in Volume I of the Filer Manual for information on how to view your account balance information and account activity statement.

### 4.4 How to Request a Return of Unused Funds

Filers must request a return of unused account funds via the EDGAR Filing Website. Refer to Section 5.5, "Request Return of Unused Funds" in Volume I of the Filer Manual for information on how to request a refund of your funds.

## 4.5 Filings that Require Filing Fees

### 4.5.1 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, and SF-1.

You also must pay a fee with all rule 462(b) filings — submission types with an "MEF" suffix (e.g., SF-3MEF). For Form SF-3 submissions, a filing fee is required at the time of filing only if you select the 'Pay in Advance' option.

You must 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).

If you have indicated that there is a "Fee Table in Prospectus," then a fee is required for the following 1933 Act filings: 424B1, 4242B2, 424B3, 424B4, 424B5, 424B7, 4242B8, 424H, and 424H/A.

For the 1933 Act filings, F-3ASR, S-3ASR, and POSASR a well-known seasoned issuer who is filing or has filed an automatic shelf registration statement can choose to pay filing fees in advance of a takedown. The payment of fees in advance is not applicable if the issuer chooses the 'Pay as you go' option.

Refer to Table 7-7: Fields Available on Offering & Fees Page in Chapter 7 for more information.

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, and 424B8.

### 4.5.2 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, and SC14D1F.

A fee is sometimes required for the following 1934 Act filings: PREM14A, PREM14C, PRER14A, PRER14C, and SC 13E1.

### 4.5.3 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, and N-14MEF.

## 4.6 How to Calculate a Filing Fee

### 4.6.1 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.

#### 4.6.1.1 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 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 |

#### 4.6.1.2 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 |

### 4.6.2 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

#### 4.6.2.1 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.

### 4.6.3 1939 Act Filings

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

## 4.7 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. Note that the fee rates used in the following example may differ from those currently in effect. Click the ‘Fee Rate Table’ link on the EDGAR Filing Website to view the current fee rates before assembling your fee-bearing submissions.

### 4.7.1 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.

### 4.7.2 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.

## 4.8 Common Problems

| Problem | Description |
|---|---|
| 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 (when certain specific criteria are met, a PDF or XBRL attachment may qualify as an official document). 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.

**Notes**:

(1) 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.

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

### 5.1.1 File Naming Standards

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

For example:

- **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 file names and module or segment names must be unique 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 |
| ` | back quote/grave accent |
| ~ | tilde |
| ! | exclamation point |
| @ | At sign |
| # | number (pound) sign |
| $ | dollar sign |
| % | percent sign |
| & | Ampersand |
| * | asterisk (star) |
| ( | left parenthesis |

| Character | Description |
|---|---|
| ) | right parenthesis |
| . | 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 Online "Doc Validation" 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 than 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 Online 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 Online document attachments, 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). |

| Tag # | Tag | Example Of Value to Be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 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> | 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). |
| 2 | <F99> | | 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.<br>If other tags are enclosed within the <R> and </R> tags, the formatting specified by the inner tags will supersede the <R> and </R> tags and the redlining will be negated. 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 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 and EDGARLink Online submissions. 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:

| Tag | Description |
|---|---|
| <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. The <CAPTION>, <S>, and <C> tags are repeated to indicate insertion of new captions.

**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>
```

**Figure 5-1: Table Appearing within Textual Discussion**

**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/NMS.
The following tables show for the periods indicated the high and low closing sales
prices for such securities.
<CAPTION>
                                Common Stock
Quarter      19xx       Low        19xx       Low        19xx       Low
             High                  High                  High
<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
Quarter      19xx       Low        19xx       Low        19xx       Low
             High                  High                  High
<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
Quarter      19xx       Low        19xx       Low        19xx       Low
             High                  High                  High
<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>
```

**Figure 5-2: Table With Tabular Data-Series Market and Trading Information**

**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.

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 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 file name 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 file name in the following format: [Maximum 32 characters including suffix); use "a-z" characters (upper or lower case), or a number (0-9), no spaces or special characters, any number of '.', '-', or '_' char, and the extension must be *.htm, *.txt, *.pdf, *.fil, *.gif, *.jpg]

  **Warning:** If you submit correspondence with graphic files to the SEC by including it within another submission (instead of sending it as its own separate submission as CORRESP), the graphics will immediately be publicly disseminated even though the text of the correspondence will remain non-public until released by SEC staff.

- You may also use the EDGARLink Online "Doc Validation" function, 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.

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 vendor supported version of Internet Explorer or Google Chrome.

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 |

| Document Body Tags | Definition |
|---|---|
| <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="ex99.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 |
| <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 |

| Document Body Tags | Definition |
|---|---|
| <IMG SRC=> | Image reference<br>**Note:** Only local JPEG and GIF graphics files may be referenced (i.e., <IMG SRC="graph10q.gif"> or <IMG SRC="graph10q.jpg">)<br>The attributes DYNSRC, LOOP, LOOPDELAY, START, and CONTROLS are note 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**> |
| <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 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:

| HTML Tags: | HTML Tags: | 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> |
| alt | A text description of the image to avoid accessibility problems for people who are not able to see the image. | <IMG> |
| 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> |
| class | Space-separated list of classes | MANY |

| Attribute | Description | Parent Tag(s) |
|---|---|---|
| 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 hypertext links. | <BODY> |
| 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> |

[2] Many HTML tags use this attribute.

### 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 | &#135 | ‡ | ‡ |
| 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 | © | © | © |

| Description | Hex | Character Reference (Dec) | Entity Name | Symbol |
|---|---|---|---|---|
| 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 | ° | ° | ° |
| 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:** Attach all documents to the Attached Documents List page of the submission.

```
<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, "Preparing or Referencing Module and Segment Documents" 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 Online using the "Doc Validation" function, or by submitting a test version of your submission to EDGAR before you submit your live version.
- Your submission size, including all attached documents, must not exceed 600 MB for form types ABS-EE and ABS-EE/A, and 200 MB for all other form type submissions submitted via the EDGAR OnlineForms Management and the EDGAR Filing websites. 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. Please note that the EDGARLink Online submissions size calculation includes the size of the mimed documents. (Refer to Section 7.3.2, "EDGARLink Online Submission Preparation Map" for details.) The maximum size of each HTML document attached within ABS-15G and ABS-15G/A submission must not exceed 25MB.
- 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 only be used with submissions created using EDGARLink Online. The EDGAR OnlineForms Management website does 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. See Section 5.2.3.5 for "Exception for PDF as Official Document."

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.

PDF documents, as with other EDGAR filings, may be submitted via the Internet. The Filer Manual provides details on each type of media transmission. Your submission, including all attached documents, must not exceed 200 MB, with the exception as noted in Section 7.3.2, "EDGARLink Online Submission Preparation Map." 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. Please note that the EDGARLink Online submissions size calculation includes the size of the mimed documents. (Refer to Section 7.3.2, "EDGARLink Online Submission Preparation Map" for details.)

#### 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
- No document passwords or security controls 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 Online supports the capability to attach a PDF document to a filing in a similar manner as 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.

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

#### 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.

#### 5.2.3.5 Exception for PDF as Official Document

Normally, PDF documents submitted to EDGAR are unofficial copies of an official document (in ASCII/SGML text or HTML format). However, the following exceptions apply:

- The PDF authentication documents that accompany the applications for EDGAR access, update passphrase, convert paper only filer to electronic filer, and access for new serial companies are considered official documents.
- An official PDF document is considered acceptable for the following submission form types and their variants: 13H, 17HACON, 17HQCON, 40-33, 497AD, 40-17G, 40-17GCS, 40-24B2, MA, MA-I, NRSRO-UPD, NRSRO-CE, NRSRO-FR, NRSRO-WCLS, NRSRO-WREG, SBSE, SBSE-A, SBSE-BD, and X-17A-5. EDGAR also allows ASCII and HTML as the primary document for submission form types 40-33, 40-33/A, 497AD, 40-17G, 40-17G/A, 40-17GCS, 40-17GCS/A, 40-24B2, 40-24B2/A, SBSE, SBSE/A, SBSE-A, SBSE-A/A, SBSE-BD, SBSE-BD/A, X-17A-5, X-17A-5/A, 17HACON, 17HACON/A, 17HQCON, and 17HQCON/A.
- An official PDF document is considered acceptable for the following exhibits of submission form types DOS, 1-A, 1-K, 1-SA, 1-U and their variants:
  - EX1A-13 TST WTRS
  - EX1K-13 TST WTRS
  - EX1SA-13 TST WTRS
  - EX1U-13 TST WTRS

  In addition, official documents for these exhibits are accepted in HTML and ASCII formats.
- An official PDF document is considered acceptable for the following Regulation Crowdfunding submission form types: C, C/A, C-AR, C-AR/A, C-TR, CFPORTAL, CFPORTAL/A, and CFPORTAL-W. In addition, official documents for these submission form types are accepted in HTML and ASCII formats.

Your submission, including all attached documents, must not exceed 200 MB, with the exception as noted in Section 7.3.2, “EDGARLink Online Submission Preparation Map.” If your PDF file is large, you may need to break it into increments and submit multiple filings, each containing a

part of the PDF file. Please clearly label each PDF document with "Part x of y" at the top of the document to ensure all portions of the PDF can be correctly reassembled; for example, Part 1 of 4, Part 2 of 4, etc.

In addition to the EDGAR Support Restrictions stated in Section 5.2.3.2 above, PDF documents that qualify as official copies cannot be empty or image-only files. They must be text searchable. This means scanned images that have not been parsed for character recognition will not be accepted and EDGAR will suspend those filings.

### 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. The EDGAR OnlineForms Management website does 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.

**Note:** Although the Reference Linkbase file is a valid attachment type, at the moment it is not used.

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

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

| Examples |
|---|
| abccorp-20041130_cal.xml |
| abccorp-20041201_ref.xml |
| abccorp-20041012.xsd |

Schema documents should have an .xsd file name suffix and linkbases should have an **.xml** file name 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 Online provides built-in support for the attachment of XBRL documents and is the SEC's recommended tools for assembling EDGAR submissions. Filers that use EDGARLink Online may attach unofficial XBRL documents to any submission form type except for CORRESP and BULK submissions. 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. For investment companies submitting under the

voluntary program, only document type EX-100 may be used. A filer using one of the standard taxonomies, XML 1.1, XLINK 1.0, XBRL 2.1, or XBRL Dimensions 1.0 schema versions, must not attach these files in EDGARLink Online, as they will be supplied by the EDGAR system.

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 200 MB, with the exception as noted in Section 7.3.2, "EDGARLink Online Submission Preparation Map." Please note that the EDGARLink Online submissions size calculation includes the size of the mimed documents. (Refer to Section 7.3.2, "EDGARLink Online Submission Preparation Map" for details.)

#### 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, "Supported Versions of XBRL Standard Taxonomies" 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

[3] The EDGAR OnlineForms/XML Website does not support the attachment of XBRL documents at the time.

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 Online 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 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 | File name 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 |

**Note:** Although the Reference Linkbase file is a valid attachment type, at the moment it is not used.

All EDGARLink Online submissions, except for CORRESP and BULK submissions, 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 Online attaches an XBRL document to a filing in a similar manner as they attach an ASCII/SGML or HTML document. Only *.**xml** or *.**xsd** files may be used for XBRL file name extensions.

Below are some EDGAR-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.

  [An instance document must have a document type that begins with “EX-100.INS”, must have a file extension of .xml and must include <xbrli:xbrl> 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 Online 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. A master submission may reference the XBRL EDGAR Module in a normal Type 2 fashion by using the Documents page of EDGARLink Online.

#### 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, "Preparing or Referencing Module and Segment Documents."

XBRL segments can be used as described in the XBRL Specification. However, segments as described in Section 5.3 of the EDGAR Filer Manual are not supported. In EDGARLink Online, "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

See Section 6.2, "Supported Versions of XBRL Standard Taxonomies," for a listing of supported schemas and refer to the SEC public web site (*http://www.sec.gov/info/edgar/edgartaxonomies.shtml*) for a listing of standard taxonomies supported for EX-100 attachments.

#### 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.shtml

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

http://specifications.xbrl.org

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

http://www.xbrl.org/guidance-xbrl-taxonomies

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

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

### 5.2.5 Inline XBRL Documents

The Inline XBRL document format is based on HTML and can be viewed in a browser and used in all the same ways that an HTML document can be viewed and used. As compared to HTML, however, an Inline XBRL document contains additional XML elements and XML attributes that allow the document to be validated and processed as an XBRL instance document. As a result, filers that submit an Inline XBRL document are not required to submit a separate instance document as described in Chapter 6, "Interactive Data," and EDGAR will not accept an Inline XBRL document that includes a separate instance document in the submission process. However, such filers must still comply with all other requirements of Chapter 6, including submitting schema and linkbase documents. If an Inline XBRL document contains an XBRL syntax error, EDGAR will suspend the entire submission.

EDGAR validates a file attachment with suffix ".htm" as an Inline XBRL document when its root element is "html" in namespace "http://www.w3.org/1999/xhtml" and it contains any element in namespace "http://www.xbrl.org/2013/inlineXBRL". An ".htm" attachment that does not meet these two criteria is validated as described above in Section 5.2.2 and is not an Inline XBRL document.

For filers that are permitted to file using Inline XBRL, all references to "official HTML/ASCII document" in Chapter 6 should be read as "Inline XBRL attachment." Additionally, all of the validations that apply in Chapter 6 apply to the target instance document.

#### 5.2.5.1 The <DOCTYPE> declaration not supported

If an .htm attachment has a <DOCTYPE> declaration, the attachment is not a valid Inline XBRL document.

#### 5.2.5.2 Inline XBRL validation

An Inline XBRL document must be valid with respect to the Inline XBRL 1.1 specification available at *http://specifications.xbrl.org/work-product-index-inline-xbrl-inline-xbrl-1.1.html*, and with respect to the additional restrictions below.

#### 5.2.5.3 Element <head> content

The <head> element must contain a <meta> element as shown:

```
<meta http-equiv="Content-Type" content="text/html" />
```

This helps Internet browsers to interpret the file's HTML tags and ignore the Inline XBRL elements for display purposes.

Note that Inline XBRL must be well-formed XML, therefore the meta tag ends with "/>".

#### 5.2.5.4 HTML syntax not allowed in Inline XBRL Documents in EDGAR

Because Inline XBRL must be well-formed XML, HTML entities such as   are not allowed.

| Entity Category | Examples | HTML | Inline XBRL |
|---|---|---|---|
| XML predefined entities | " & ' < > | allowed | allowed |
| XML numeric character references | ® ® (both representing ®) | allowed | allowed |
| HTML predefined entities |   &ldots; ™ et al. | allowed | disallowed |

#### 5.2.5.5 HTML tags allowed in Inline XBRL Documents

As detailed in Section 5.2.2.2, there are restrictions on HTML tags in EDGAR and these restrictions generally apply also to Inline XBRL documents. The following table lists the HTML tags that EDGAR, will accept along with each tag's corresponding Inline XBRL status in EDGAR. Note that Inline XBRL allows only the lowercase version of each tag.

| Element | HTML | Inline XBRL |
|---|---|---|
| <a> | allowed | allowed |
| <address> | allowed | allowed |
| <b> | allowed | allowed |
| <big> | allowed | allowed |
| <blockquote> | allowed | allowed |
| <br> | allowed | allowed |
| <caption> | allowed | allowed |
|  | allowed | allowed |
| <cite> | allowed | not allowed |
| <code> | allowed | allowed |
| <dd> | allowed | not allowed |
| <dfn> | allowed | allowed |
| ~~<i>~~ | ~~allowed~~ | ~~allowed~~ |
| <dir> | allowed | not allowed |
|  | allowed | allowed |
| <dl> | allowed | allowed |
| <dt> | allowed | allowed |
|  | allowed | allowed |
| <font> | allowed | not allowed |

| Element | HTML | Inline XBRL |
|---|---|---|
| <h1> | allowed | allowed |
| <h2> | allowed | allowed |
| <h3> | allowed | allowed |
| <h4> | allowed | allowed |
| <h5> | allowed | allowed |
| <h6> | allowed | allowed |
| <hr> | allowed | allowed |
| <i> | allowed | allowed |
| <img src=> | allowed | allowed |
| <kbd> | allowed | allowed |
| <li> | allowed | allowed |
| <menu> | allowed | not allowed |
| <ol> | allowed | allowed |
| <ul> | allowed | allowed |
| <listing> | allowed | not allowed |
| <p> | allowed | allowed |
| <plaintext> | allowed | not allowed |
| <pre> | allowed | allowed |
| <samp> | allowed | allowed |
| <small> | allowed | allowed |
| <strike> | allowed | not allowed |
|  | allowed | allowed |
| <sub> | allowed | allowed |
| <sup> | allowed | allowed |
| <table> | allowed | allowed |
| <td> | allowed | allowed |
| <th> | allowed | allowed |
| <tr> | allowed | allowed |
| <tt> | allowed | allowed |
| <u> | allowed | not allowed |
| <ul> | allowed | allowed |
| <var> | allowed | allowed |
| <xmp> | allowed | not allowed |

### 5.2.5.6 HTML tags that are not allowed in Inline XBRL Documents

As detailed in Section 5.2.2.4, there are restrictions on HTML tags in EDGAR and these restrictions generally apply also to Inline XBRL documents, with the exception of  and certain table elements. The following table lists the HTML tags that EDGAR will accept along with each tag's corresponding Inline XBRL status in EDGAR.

| Element | HTML | Inline XBRL |
|---|---|---|
| <acronym> | disallowed | disallowed |
| <applet> | disallowed | disallowed |
| <area> | disallowed | disallowed |
| <base> | disallowed | disallowed |
| <basefont> | disallowed | disallowed |
| <bdo> | disallowed | disallowed |
| <button> | disallowed | disallowed |
| <col> | disallowed | disallowed |
| <colgroup> | disallowed | disallowed |
| <del> | disallowed | disallowed |
| <fieldset> | disallowed | disallowed |
| <form> | disallowed | disallowed |
| <frame> | disallowed | disallowed |
| <frameset> | disallowed | disallowed |
| <iframe> | disallowed | disallowed |
| <input> | disallowed | disallowed |
| <ins> | disallowed | disallowed |
| <label> | disallowed | disallowed |
| <legend> | disallowed | disallowed |
| <map> | disallowed | disallowed |
| <meta http_equiv…> | disallowed | allowed (see Section 5.2.5.3) |
| <noframes> | disallowed | disallowed |
| <noscript> | disallowed | disallowed |
| <object> | disallowed | disallowed |
| <option> | disallowed | disallowed |
| <param> | disallowed | disallowed |
| <q> | disallowed | disallowed |
| <s> | disallowed | disallowed |
| <script> | disallowed | disallowed |
| <select> | disallowed | disallowed |

| Element | HTML | Inline XBRL |
|---|---|---|
|  | disallowed | allowed |
| <style> | disallowed | disallowed |
| <tbody> | disallowed | allowed |
| <textarea> | disallowed | disallowed |
| <tfoot> | disallowed | allowed |
| <thead> | disallowed | allowed |

#### 5.2.5.7 Nested HTML table elements are not allowed

Section 5.2.2.1 notes that the HTML <table> tag cannot be nested (that is, it cannot have a <table> element as an ancestor). This applies also to Inline XBRL documents.

#### 5.2.5.8 Restrictions on HTML bookmark positions

An HTML "bookmark" is an <a> tag without the href attribute. In an Inline XBRL document, bookmarks must have no ancestor tags other than <html>, <body>, and  tags.

#### 5.2.5.9 HTML attributes allowed in Inline XBRL Documents

As detailed in Section 5.2.2.5, there are restrictions on HTML tag attributes. The following table lists the HTML tag attributes that EDGAR will accept along with each tag's corresponding Inline XBRL status in EDGAR.

Note that Inline XBRL does not allow certain older attributes such as bgcolor and nowrap whose functions are performed in modern HTML using the style attribute, and does not allow the lang attribute in favor of the xml:lang attribute.

| HTML Attribute | Inline XBRL Parent Tag(s) |
|---|---|
| align | ~~<h1>-<h6>, <hr>, <p>, <caption>, , ,~~ <~~tbody~~thead>, <tfoot>, <tbody>, <tr>, <th>, <td> |
| alink | |
| alt | <img> |
| bgcolor | |
| border | <table> |
| cellpadding | <table> |
| cellspacing | <table> |
| class | MANY including , <~~tbody~~thead>, <tfoot>, <tbody> |
| clear | |
| color | |
| colspan | <td>, <th> |
| compact | |
| content | <meta> |

| HTML Attribute | Inline XBRL Parent Tag(s) |
|---|---|
| dir | MANY including , <~~tbody~~thead>, <tfoot>, <tbody> |
| height | ~~<td>, <th>~~ |
| href | <a> |
| id | MANY including , <~~tbody~~thead>, <tfoot>, <tbody> |
| lang | |
| link | |
| name | <meta> |
| noshade | |
| nowrap | |
| prompt | |
| rel | <a> |
| rev | <a> |
| rowspan | <td>, <th> |
| size | |
| src | <img> |
| start | |
| style | MANY including , <~~tbody~~thead>, <tfoot>, <tbody> |
| text | |
| title | MANY including , <~~tbody~~thead>, <tfoot>, <tbody> |
| type | |
| valign | MANY including <~~tbody~~thead>, <tfoot>, <tbody> |
| vlink | |
| width | <table>, <img> |
| xml:lang | MANY including , <~~tbody~~thead>, <tfoot>, <tbody> |

### 5.2.5.10 HTML attribute values that are not allowed in Inline XBRL Documents

Certain attributes are allowed, but their values are restricted in EDGAR.

- Attribute src on the <img> tag may only locally reference jpeg and gif graphics.
- Attribute href (on the <a> tag) may only reference other HTML, ASCII and Inline XBRL documents that are local or are located on the SEC web site as attachments to previously accepted submissions. This precludes active content such as javascript from appearing in the href attribute.

### 5.2.5.11 Inline XBRL 1.1 features that are not supported by EDGAR

There are restrictions on certain features of Inline XBRL 1.1 in EDGAR.

- Inline XBRL Document Sets as defined by section 3.1 of the Inline XBRL 1.1 Specification can contain only one input document.
- The ix:tuple element is not allowed.
- The ix:fraction element is not allowed.
- The target attribute is not allowed on any Inline XBRL element.
- The xml:base attribute is not allowed on any Inline XBRL element.

### 5.2.5.12 Inline XBRL Transformation Registries supported by EDGAR

Transformation Rules Registry version 3, dated 2015-02-26 is supported. Earlier transformation registries are not supported.

In addition, the following SEC-specific transformations are defined in the namespace "http://www.sec.gov/inlineXBRL/transformation/2015-08-31". Five of these transformations approximate a decimal input as a duration type output, while the other two are exact transformations into a number or duration, from case-insensitive English text with allowances for "," and "and" connectives. For example, if the namespace is bound to prefix ixt-sec, then the following format attribute value and element content input produce the following outputs:

| format attribute | input text | output text (rounded) |
|---|---|---|
| ixt-sec:duryear | -22.3456 | -P22Y4M4D |
| ixt-sec:durmonth | 22.3456 | P22M10D |
| ixt-sec:durweek | 0 | P0W |
| ixt-sec:durday | 0.000001 | P0D |
| ixt-sec:durhour | 1000 | PT1000H |

| format attribute | input text | output text (exact) |
|---|---|---|
| ixt-sec:durwordsen | Five years, two months | P5Y2M |
| ixt-sec:durwordsen | 9 years, 2 months | P9Y2M |
| ixt-sec:numwordsen | nineteen hundred forty-four | 1944 |
| ixt-sec:numwordsen | Seventy Thousand and one | 70001 |
| ixt-sec:numwordsen | no | 0 |
| ixt-sec:numwordsen | None | 0 |

### 5.2.5.13 Other Inline XBRL restrictions

Attribute xsi:schemaLocation should not be used on an Inline XBRL document.

Element ix:heading should appear as the child of a  element with style attribute display:none.

#### 5.2.5.14 Hidden element restriction

The content of Inline XBRL elements in the ix:hidden section is not intended for display in an Internet browser. However, individual Inline XBRL facts in ix:hidden having an @id attribute may be displayed in the SEC Inline XBRL Viewer as if they were located within html elements in the document body. The custom style property "-sec-ix-hidden" is used for this. To display a fact in ix:hidden, use its @id as the value of any HTML element's @style attribute "-sec-ix-hidden" property. For example:

```
<span @style="-sec-ix-hidden:xyz">TEXT</span>
```

The  element will be treated in the Inline XBRL viewer as if it had been the actual location of the hidden fact whose @id is "xyz". The use of -sec-ix-hidden is subject to the following restrictions.

Facts in ix:hidden whose @name attributes resolve to an element in the "dei" namespace are "dei facts" that may always appear in ix:hidden and may (but need not) be displayed using -sec-ix-hidden.

Facts with a @name attribute that resolves to an element whose XML value space is a subset of available transformation outputs are "eligible for transformation". A non-dei fact eligible for transformation should not be in ix:hidden.

Facts in ix:hidden that are not dei facts, with an @xsi:nil attribute of "true", should be displayed using -sec-ix-hidden. (Note that the inline xbrl transformation “ixt:nocontent" produces an non-nil fact, which differs from a nil fact).

Facts in ix:hidden that are not dei facts, not having @xsi:nil value "true" and not eligible for transformation should be displayed using -sec-ix-hidden. The XML Schema primitive types not eligible for transformation are anyURI, base64Binary, hexBinary, NOTATION, QName, and time. XML derived types token and language are not eligible for transformation. All other primitive and derived types are eligible for transformation.

The value of an -sec-ix-hidden style property must resolve to the @id of a fact in ix:hidden.

The @id of a fact in ix:hidden should not appear as the value of more than one -sec-ix-hidden style property.

Note that unlike other style properties, the value of -sec-ix-hidden is not inherited.

## 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

- EDGAR 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 file names 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 Online as described later in Section 7.3.1, “Submission.”
3. For the Type field, select “Type 1.”
4. Transmit the Type 1 module or segment created in EDGARLink Online using the Transmitting Modules and Segments procedures described in Section 7.6.2, “Transmitting Modules and Segments.” 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

EDGAR compiles, 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. Log in to EDGAR and access the Retrieve/Edit Company and Submission Data page via the Retrieve/Edit Data menu item.

2. Click the 'Retrieve Module/Segment Information' link.
3. The Module/Segment Information page appears. Click one of the two links to access the module or segment information page:
    - Retrieve Module Information
    - Retrieve Segment Information

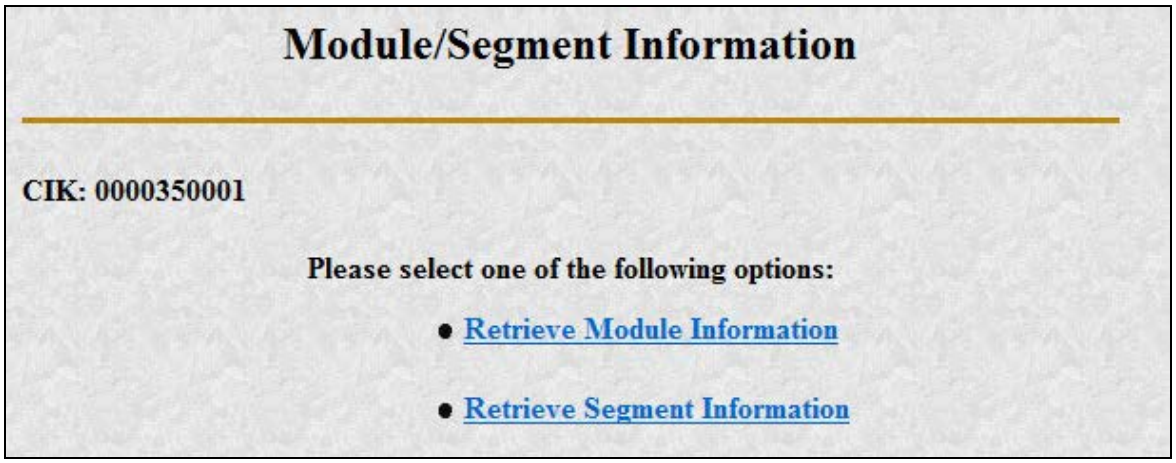



**Figure 5-3: Module/Segment Information Page**

#### 5.3.3.1 Module Information

When you access the Module Information page by clicking the 'Retrieve Module Information' link, 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.

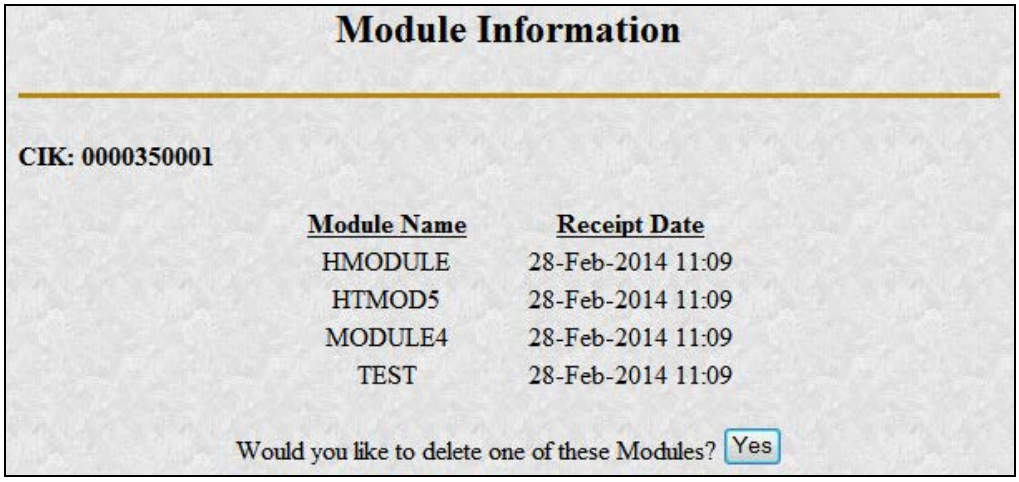



**Figure 5-4: Module Information Page**

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 Online.

**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. Log in to the EDGAR Filing Website or the EDGAR OnlineForms/XML Website.
2. Click the 'Retrieve/Edit Data' link. Enter your CIK and CCC.
3. Click the 'Retrieve Module/Segment Information' link. (The Module/Segment Information page is displayed.)
4. Click the 'Retrieve Module Information' link.
5. Click 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.

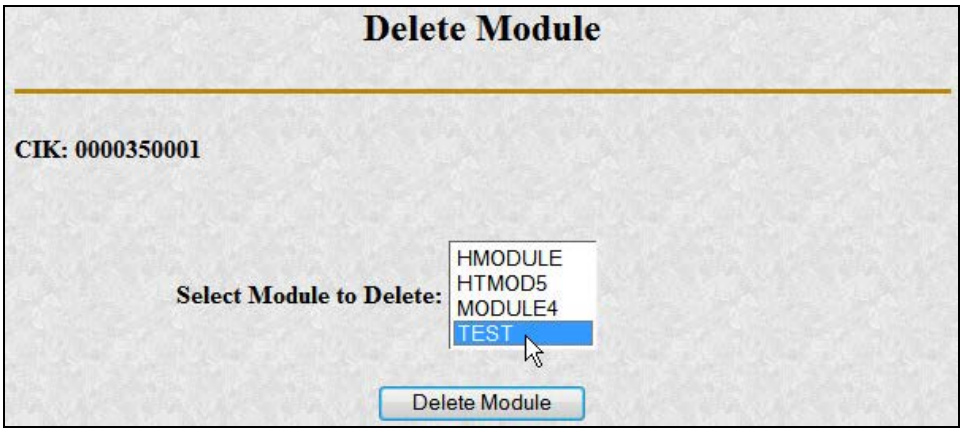



**Figure 5-5: Delete Module Page**

6. Select the module you wish to delete and click 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.

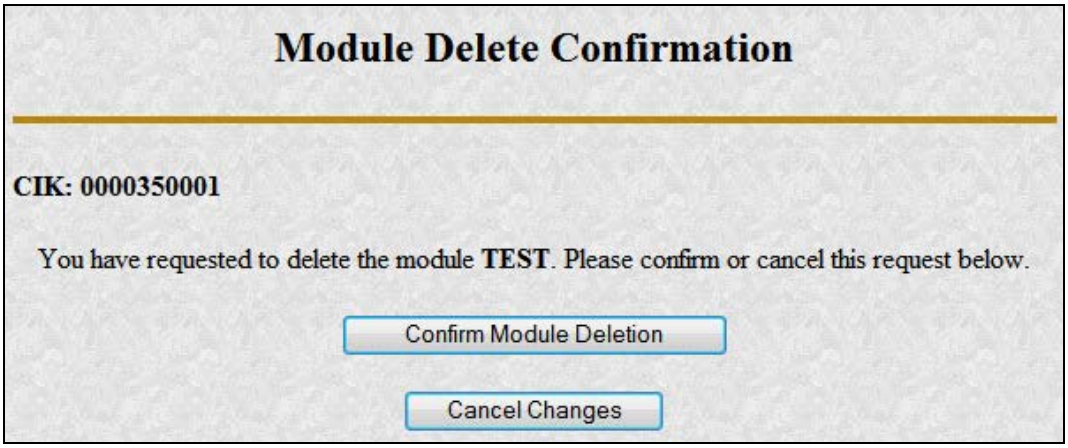



**Figure 5-6: Module Delete Confirmation Page**

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

8. Click 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 submission.

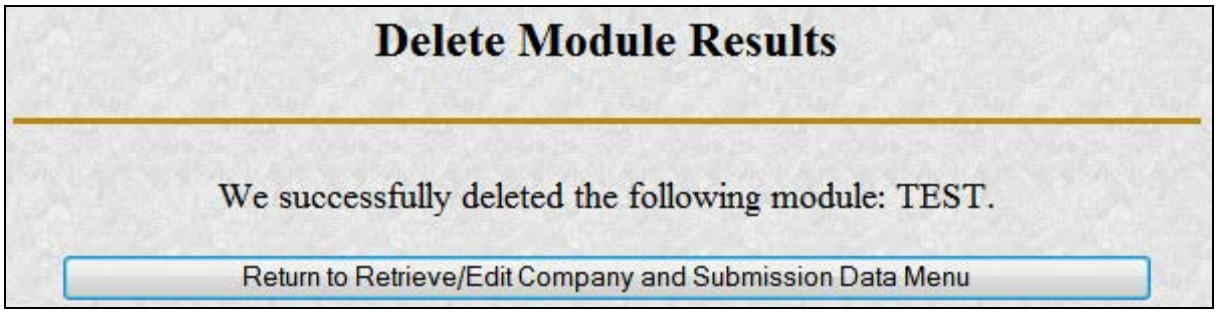



**Figure 5-7: Delete Module Results Page**

### 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. Log in to the EDGAR Filing Website or the EDGAR OnlineForms/XML Website.
2. Click the 'Retrieve/Edit Data' link. Enter your CIK and CCC.
3. Click the 'Retrieve Module/Segment Information' link. (The Module/Segment Information page is displayed.)
4. Click the 'Retrieve Segment Information' link. The Segment Information page appears with a list of all of the segments related to your CIK.

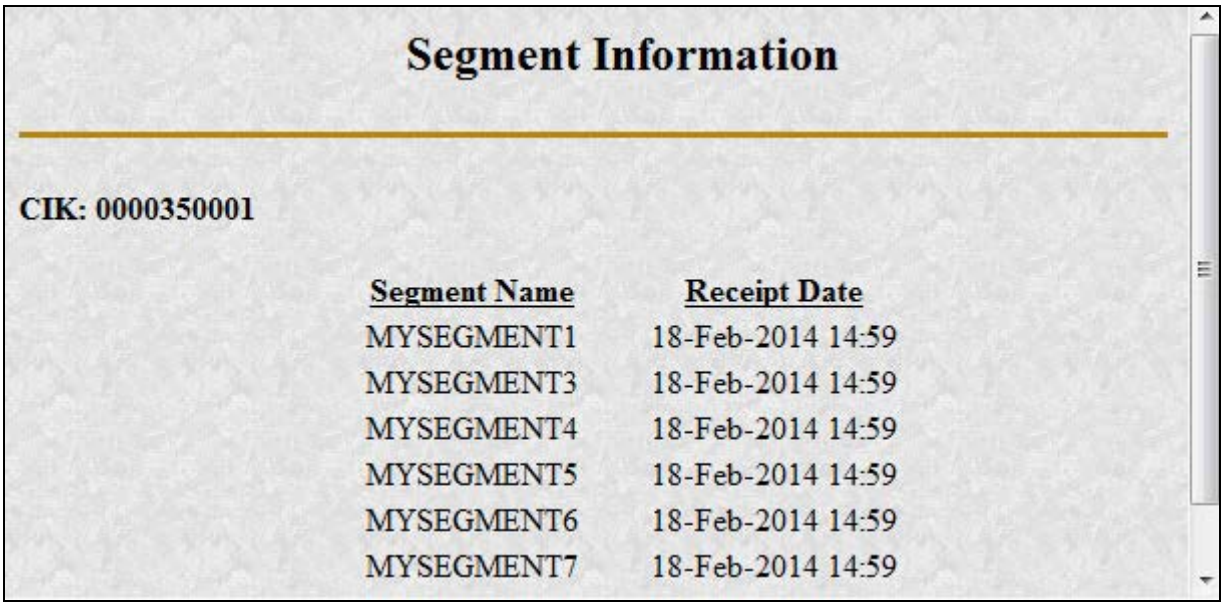



**Figure 5-8: Segment Information Page**

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 only the public information. EDGAR will not disseminate certain documents when specific EDGARLink Online submissions are transmitted (e.g. CORRESP submission). 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 submissions) after 45 days from the time that the staff completes a filing review. See Press Release 2004-89, "SEC Staff to Publicly Release Comment Letters and Responses."

Similarly, when a submission is public information, the Type field on the Attached Documents List page 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 correspondence that is filed within a public submission (such as graphics in a COVER letter within a 10-Q filing), although the text of the correspondence itself will not be disseminated. If you submit correspondence as a separate submission (using form type CORRESP), none of the information will be disseminated not even any associated graphic material, until released by SEC staff.

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 using EDGARLink Online see Chapter 7, "Preparing and Transmitting EDGARLink Online Submissions." You may also include a PDF copy in a correspondence document.

Applicants filing the Online Form SDR can request confidential treatment for form items and attached exhibits, and SEC staff will determine whether or not to grant this request. Additionally, applicants filing EDGARLink Online form types SDR-CCO and SDR-CCO/A can request confidential treatment for each document attached to the submission. The Attached Documents List screen for Form SDR (Figure 8-164) and submission form type SDR-CCO (Figure 7-12) includes the "Request Confidentiality" check box for each attached document. Applicants can select this check box to request confidential treatment for an attached document. After a Form SDR is submitted, the SEC staff will review the submission and make a determination of whether or not the information for which confidential treatment is requested should be made public. EDGAR will disseminate only the content and attached exhibits of the submission that the SEC staff has determined to be public. For more information on the "Request

Confidentiality" check box, refer to Section 8.2.15, "File Form SDR" and Section 7.3.4.6 "Requesting Confidential Treatment for Attached Documents."

Submission form types X-17A-5 and X-17A-5/A also include the "Request Confidentiality" check box to allow applicants to request confidential treatment for each attached document that is not required to be made public. EDGAR will not disseminate the attached documents of the submission that are designated as confidential. For more information on the "Request Confidentiality" check box, refer to the "Attach Documents List" section within Section 8.2.20 "Completing a Form X-17A-5 Part III Submission."

Submission form types 17HACON, 17HACON/A, 17HQCON, and 17HQCON/A are confidential submissions. EDGAR will not disseminate the attached documents on any Form 17-H submission.

### 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."

#### 5.4.2.1 Using HTML Styles to Indicate the Location of Exhibit Links and the Summary Section

**Summary:**

To indicate where in the document an exhibit hyperlink is located, in your HTML document enter the text "<a style="-sec-extract:exhibit"" before the web address and the text "</a>" after the exhibit name. See Section 5.4.2.2 for instructions on creating hyperlinks to exhibits in HTML documents.

To indicate where in the document the Summary is located, in your HTML document enter the text " " before the Summary and enter the text " " after the Summary.

**Detailed Steps:**

In order to use HTML to indicate the location of the Exhibit Link, use the following format:

<a href="linkanchor" style="property:value;">Text to Display</a>

Href:

Location of the Exhibit File

Property: -sec-extract:

Value: exhibit

Text to Display: Name of the Exhibit

For instance, a valid anchor tag example for referencing an Exhibit is the following:

<a href="ex99.htm" style="-sec-extract:exhibit">Exhibit</a>

In order to use HTML to indicate the location of the Summary Section, use the following format:

Text to Display

Property: -sec-extract:

Value: summary

Text to Display: Name of the Summary Section

For the Document Body Tag, use only paragraph tags .

For instance, a valid Summary Section Example using the paragraph Document Body Tag would look like the following:

Summary

**Note:** Other HTML attributes, which apply to the  tag could also be added before the style attribute.

#### 5.4.2.2 Adding a Hyperlink to an Exhibit that had been filed with a Previous Submission in the List of Exhibits in the Primary Document

**Summary:**

To create a hyperlink to an exhibit that had been filed with a previous submission, in your HTML document replace the red text with the web address of the exhibit that you would like to reference in the Exhibit Index. Replace the green text with the name of the exhibit as you would like it displayed in the Exhibit Index.

<a style="-sec-extract:exhibit" HREF="http://www.sec.gov/Archives/edgar/data/***">Exhibit Name</a>

**Detailed Steps:**

In order to add a hyperlink (in the list of exhibits in the primary document) to an exhibit that was filed with a previous submission:

1. Start with an anchor tag <a>.
2. Add the following phrase as an attribute within the anchor tag: style="-sec-extract:exhibit"
3. Use the “Company Filings Search” sub-menu item under “Filings” at the following URL to locate your company and view the company’s filings: *https://www.sec.gov*.
4. Select the filing with the appropriate exhibit that you want to reference.
5. Once the appropriate exhibit is located on the Filing Detail screen, copy the link address for the exhibit. To accomplish this, select the exhibit link. The exhibit will open. In the browser’s address bar, copy the website address.
6. Paste the copied website address as the HREF value in the anchor tag.
7. Provide the name of the Exhibit between the opening <a> and closing </a>.
8. Close the anchor (</a>).

Example of referencing an exhibit in a previous submission:

<a style="-sec-extract:exhibit" HREF="*http://www.sec.gov/Archives/edgar/data/****">Exhibit Name</a>.

### 5.4.2.3 Adding a Hyperlink to an Exhibit that is being filed Concurrently with the Current Filing in the List of Exhibits in the Primary Document

**Summary:**

To create the link to an exhibit that is being filed concurrently with the current filing, in your HTML document replace the red text with the file name of the exhibit that you would like to reference in the Exhibit Index. Replace the green text with the name of the exhibit as you would like it displayed in the Exhibit Index.

<a style="-sec-extract:exhibit" href="ex99.htm">Exhibit Name</a>

**Detailed Steps:**

In order to add a hyperlink to an exhibit that is being filed with a current filing by using the list of exhibits in the primary document:

1. Start with an anchor tag <a>.
2. Add the following phrase as an attribute within the anchor tag: style="-sec-extract:exhibit"
3. Select the exhibit that you want that is being filed with a current filing. Copy the exhibit file name (e.g. ex99.htm).
4. Paste the file name of the current exhibit as the HREF value in the anchor tag.
5. Provide the name of the Exhibit between the opening <a> and closing </a>.
6. Close the anchor (</a>).

Example of referencing an exhibit in a current submission:

<a style="-sec-extract:exhibit" href="ex99.htm">Exhibit Name</a>.

# 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 summary information.[5] In 2008, the Commission voted to adopt rules requiring issuers and mutual funds to provide financial disclosure and risk/return summary information in interactive data format, respectively, as described in more detail in the adopting releases.

*Tagging Instructions*

The rules the Commission voted to adopt in 2008 specify that filers are required to tag their financial statements and mutual fund risk/return summary information 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 rendering for the public display of a human-readable document. 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."

*Rendering*

Tagging instructions as detailed in this document have a direct impact on the Commission's ability to generate human-readable documents (from raw XBRL data) to compare against the official HTML/ASCII versions of the same documents.

[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).

The Commission processes raw XBRL data to produce and display human-readable documents, a process known as rendering that is detailed below in section 6.24. EDGAR disseminates both raw and rendered XBRL documents. The Pre-Viewer is a password protected application[6] that is available 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 after all errors have been corrected, check for rendering issues using the Commission's Pre-Viewer. After all validation and rendering errors have been corrected and warnings considered for correction, filers can then send their live submissions to EDGAR confident in validation and rendering results. Instructions for the use of the Pre-Viewer application are available on the SEC Web site (*www.sec.gov*).

## 6.1 XBRL Overview

XBRL is an XML-based language that is used 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.

  **Note:** Although the Reference Linkbase file is a valid attachment type, at the moment it is not used.

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

## 6.2 Supported Versions of XBRL Standard Taxonomies

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

[7] Some taxonomies use the *'xs'*: prefix instead of *'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
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

In addition to the core XBRL schema files in the table above, EDGAR supports additional schema and linkbase files published by XBRL US, other organizations or the SEC itself. The SEC "Information for EDGAR Filers" web site provides an up-to-date listing of these "recognized" files. Different types of filings at different times will be permitted (or required) to reference certain published schemas and linkbases. Filings must always refer to recognized files at the specified URI locations.

## 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 Online 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 Online attaches an XBRL document to a filing in a similar manner as they attach 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.*, EX-101.*, EX-99.SDR K.*, or EX-99.SDR L.* document types.

A single submission must not contain more than one of EX-100, EX-101, or EX-99.SDR K attachments. A submission may contain both EX-99.SDR K and EX-99.SDR L attachments.

All XBRL document types are listed in the table below.

**Note:** Although the Reference Linkbase file is a valid attachment type, at the moment it is not used.

| XBRL Document | XBRL Related Document Type | Interactive Data Document Types | Root Element | Required Element |
|---|---|---|---|---|
| Instance | EX-100.INS | EX-101.INS,<br>EX-99.SDR K.INS,<br>EX-99.SDR L.INS | xbrli:xbrl | |
| Schema | EX-100.SCH | EX-101.SCH,<br>EX-99.SDR K.SCH,<br>EX-99.SDR L.SCH | xsd:schema | |
| Calculation Linkbase | EX-100.CAL | EX-101.CAL,<br>EX-99.SDR K.CAL,<br>EX-99.SDR L.CAL | link:linkbase | link:calculationLink |
| Definition Linkbase | EX-100.DEF | EX-101.DEF,<br>EX-99.SDR K.LAB,<br>EX-99.SDR L.LAB | link:linkbase | link:definitionLink |

| XBRL Document | XBRL Related Document Type | Interactive Data Document Types | Root Element | Required Element |
|---|---|---|---|---|
| Label Linkbase | EX-100.LAB | EX-101.LAB,<br>EX-99.SDR K.LAB,<br>EX-99.SDR L.LAB | link:linkbase | link:labelLink |
| Presentation Linkbase | EX-100.PRE | EX-101.PRE,<br>EX-99.SDR K.PRE,<br>EX-99.SDR L.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 |

**Note:** Although the Reference Linkbase file is a valid attachment type, at the moment it is not used.

The {base} on the instance filename should, but need not, begin with the registrant's ticker symbol or other mnemonic abbreviation.

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} should 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} and {date} on other files in the submission should, but need not, 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 EDGAR 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= …/>

Counterexamples:

- xlink:href="http://www.example.com/2007/example.xsd"
- xlink:href="#element(1/4)" (Comment: this is a scheme-based xpointer, not shorthand)

### 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 exactly one EX-100.INS, EX-101.INS, or EX-99.SDR K.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, EX-99.SDR K.INS, or EX-99.SDR L.INS.

### 6.3.9 Filers must use one of the taxonomies as specified on the SEC website as their standard taxonomy.

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

### 6.3.10 A submission must contain at least one company extension schema EX-100.SCH, EX-101.SCH, or EX-99.SDR K.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.

### 6.3.11 Attribute xml:base must not appear in any Interactive Data document.

XML processors interpret this attribute differently, so it must not be used.

## 6.4 Interactive Data Filing Syntax

This section describes the processing of Interactive Data filings.

### 6.4.1 Reserved.

### 6.4.2 EDGAR may delete all XBRL attachments from a submission if any of them contains a syntax error.

EDGAR will not suspend the submission, it removes all XBRL documents from the submission and the filer receives an "EDGAR Warning" of an "XBRL Error" 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 instance documents in a submission must be XBRL 2.1 valid.

EDGAR will suspend a submission with EX-99.SDR K.* or EX-99.SDR L.* with syntax errors.

## 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, 6.3.6, above, 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 except in attachment EX-99.SDR L.INS when it contains the financial report of an entity without a CIK.

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, which are nine digits following an S or C, are not allowed in the xbrli:identifier element. Document type EX-99.SDR L.INS may contain the financial report of an entity that is not an SEC registrant; in that case use 0000000000 in xbrli:identifier.

If multiple 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 Reserved.

### 6.5.6 Reserved.

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

An instance must not contain equivalent xbrli:context elements. xbrli:segment elements are tested for equality of their children without regard to order. Contexts are defined to be equivalent if they have S-equal identifiers, equal dateUnion values for startDate, endDate and instant (respectively), and segment element children with equal QNames for each explicit dimension (the scenario element is disallowed by another rule).

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 |

### 6.5.8 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.

### 6.5.9 If the duration of a context is more than 24 hours, then its endDate datetime value must be greater than the startDate datetime of any other context by 24 hours or less.

Pairs of contexts must not overlap by 24 hours or less. Contexts of 24 hours or fewer are exempt from this constraint.

XBRL 2.1 interprets a date used as a context start date as “midnight at the beginning of” that day. A date used as an instant or endDate in a context means “midnight at the end of” that day.

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

### 6.5.10 Reserved.

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

Element xbrli:xbrl must not have equivalent child xbrli:unit elements. Units are equivalent if they have equivalent measures or equivalent numerator and denominator. Measures are equivalent if their contents are equivalent QNames. Numerators and Denominators are equivalent if they have a set of equivalent measures.

### 6.5.12 An instance must not have more than one fact having the same element name, equal contextRef attributes, and if they are present, equal unitRef attributes and xml:lang attributes, respectively, unless their fact values are the same.

An instance must not have more than one fact having S-Equal element names, equal contextRef attributes, and if they are present V-Equal unitRef attributes and xml:lang attributes effective values, respectively, unless their content is V-Equal, in which case the distinct facts are consolidated into a single fact for all other validations. The xml:lang attribute effective value is relevant only for types derived from normalizedStringItemType or stringItemType. A fact is an occurrence in an instance of an element with a contextRef attribute. The values of the id attributes are not relevant to detection of duplicate facts. Other rules forbidding equivalent 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 defined in XBRL 2.1 section 1.4. The V-Equal test is sensitive to the underlying data type, so the decimals attribute of '-6' is V-Equal to decimals '-06.0'.

V-Equal facts may have different specified or inferred decimals as defined in XBRL 2.1 section 4.6.6. For example, "123456 Shares with decimals equal to 'INF'", and "123500 Shares with decimals equal to '-2'" are V-Equal because rounding both numbers to the minimum decimals value -2, yields 123500. These facts are consolidated into a single fact having the maximum specified or inferred decimals value for purposes of validation and rendering.

Calculation inconsistencies have no impact on the validity of EDGAR submissions, and therefore the effect of numeric fact duplication in XBRL 2.1 section 5.2.5.2 is moot.

### 6.5.13 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.

### 6.5.14 An instance having a fact with non-nil content and the xml:lang attribute not equal to "en-US" must also contain a fact using the same element and all other attributes with an xml:lang attribute equal to "en-US".

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

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

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

### 6.5.15 If the un-escaped content of a fact with base type ~~us-types:~~textBlockItemType or a type equal to or derived by restriction of the type 'escapedItemType' in a standard

**taxonomy schema namespace contains the "<" character followed by a QName and whitespace, "/>" or ">", then the un-escaped content must contain only a sequence of text and XML nodes.**

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 a QName and whitespace, then the content is tested for XML well-formedness.

~~Although the name of every element in the US GAAP Taxonomies with base type us-gaap:textBlockItemType ends with the string "TextBlock," the reverse may not be true; an element name has no significance in this rule.~~ The element name has no significance in this rule, only the base type. For example, although the name of an element in a standard taxonomy having base type textBlockItemType conventionally ends with the string "TextBlock", the reverse is not always true.

| Example XBRL | Text After "un-escaping" | Valid |
|---|---|---|
| <eg:AcidityTextBlock><br>ph<1.0<br></eg:AcidityTextBlock> | pH < 1.0 | Yes. Without a QName the un-escaped content is not interpreted as markup. |
| <us-gaap:InventoryTextBlock contextRef="x"><br>Inventory<BR><br></us-gaap:IntentoryTextBlock> | Inventory<BR> | No |
| <us-gaap:InventoryTextBlock contextRef="x"><br>3. <b>Inventory</b><br></us-gaap:IntentoryTextBlock> | 3. Inventory | Yes |
| <eg:BenchmarkTextBlock><br>The <i>S&P 500®</i><br>Index<br></eg:BenchmarkTextBlock> | The S&P 500®<br>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. 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.

HTML entity references such as ® must be doubly quoted as shown in the example above. Likewise, an XML entity reference such as & will appear in the un-escaped text only if doubly quoted.

### 6.5.16 Facts of type "text block" whose un-escaped content contains xml elements must satisfy a content model derived from the BODY tag as defined in 5.2.2.

This specifies the circumstances under which content containing escaped xml elements will be interpreted as HTML. HTML as accepted by EDGAR is detailed in Section 5.2.2 and is based on HTML 3.2 elements and entities, with extensions (such as allowing the "style" attribute) and restrictions (such as disallowing the "textarea" element). Text block content may additionally use HTML elements "span", "tbody", "thead", "tfoot", and the unprefixed "lang" attribute.

Other than exceptions specified in 6.10, there is no prohibition on escaped HTML elements appearing in other XBRL elements in schemas (such as link:definition) or linkbases (such as link:label), and the renderer (see 6.24) does not un-escape that content.

### 6.5.17 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.

### 6.5.18 Reserved.

### 6.5.19 An instance covering a reporting period must contain a Required Context that is an xbrli:context having xbrli:startDate equal to 00:00:00 on the first day of the reporting period and xbrli:endDate equal to 24:00:00 on its last day.

This rule defines "Required Context". For example, this rule applies to Form 10-Q filings for a company with a June 30, 2009 fiscal year end as follows:

| Quarter | xbrli:startDate | xbrli:endDate |
|---|---|---|
| 1 | 2009-07-01 | 2009-09-30 |
| 2 | 2009-07-01 | 2009-12-31 |
| 3 | 2009-07-01 | 2010-03-31 |

Many submissions require a second Required Context; see 6.5.21 below. Required contexts are distinguished by having no xbrli:segment elements.

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

Required Document Information facts may specify attribute xml:lang, but facts with xml:lang attribute absent or xml:lang equal to "en-US" take precedence over facts having other values for xml:lang.

Additional facts using the Required Document Information elements are allowed in other contexts. The Required Document Information elements are:

| Required Document Element | Base Type | (Example) |
|---|---|---|
| dei:DocumentType | EDGAR Form Types (Corporate Finance):<br>10, 10-K, 10-Q, 20-F, 40-F, 6-K, 8-K, F-1, F-10, F-3, F-4, F-9, S-1, S-11, S-3, S-4, POS AM, 10-KT, 10-QT, POS EX<br>10/A, 10-K/A, 10-Q/A, 20-F/A, 40-F/A, 6-K/A, 8-K/A, F-1/A, F-10/A, F-3/A, F-4/A, F-9/A, S-1/A, S-11/A, S-3/A, S-4/A, 10-KT/A, 10-QT/A<br><br>EDGAR Form Types (Investment Management): 485BPOS, 497, N-CSR, N-CSRS, N-Q, N-CSR/A, N-CSRS/A, N-Q/A<br><br>EDGAR Exhibit Types (Trading & Markets): SDR K, SDR L | 8-K<br>485BPOS |
| dei:DocumentPeriodEndDate | YYYY-MM-DD | 2009-09-30 |
| dei:AmendmentFlag | xsd:boolean | true |
| dei:AmendmentDescription<br>(present if and only if dei:AmendmentFlag equals 'true') | xsd:normalizedString | Correct the company HQ address |

YYYY-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.

Unless otherwise indicated in the table in section 6.5.21, other elements in the "dei" namespace whose names start with "Document" are optional.

### 6.5.21 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 value of an EntityPublicFloat fact in an instance will be 0 for an entity that has only public debt.

Required Entity Information facts may specify attribute xml:lang, but facts with xml:lang attribute absent or xml:lang equal to "en-US" take precedence over facts having other values for xml:lang.

Required Entity Information facts having period type "instant" use a context containing an xbrli:instant value that is the measurement date (for public float and common shares or other units of ownership outstanding), otherwise identical to the Required Context.

Additional facts using the Required Entity Information elements are allowed in other contexts.

The table below contains a description of the elements along with their base type, as well as providing an example for each.

| Element | Base Type | (Example) |
|---|---|---|
| EntityRegistrantName | xsd:normalizedString | General Example Company |
| EntityCentralIndexKey | dei:centralIndexKey | 0005551212 |
| EntityCurrentReportingStatus | dei:yesNo | Yes |
| EntityVoluntaryFilers | dei:yesNo | No |
| CurrentFiscalYearEndDate | xbrli:gMonthDayItemType | --12-31* |
| EntityFilerCategory | dei:filerCategory | Large Accelerated Filer |
| EntityWellKnownSeasonedIssuer | dei:yesNo | Yes |
| EntityPublicFloat | xsd:decimal | 987654321 |
| DocumentFiscalYearFocus | xbrli:gYearItemType | 2009** |
| DocumentFiscalPeriodFocus | dei:fiscalPeriodItemType | FY, Q1, Q2, Q3, Q4, H1, H2, M9, T1, T2, T3, M8, CY*** |

***Note:** The value space of xbrli:gMonthDayItemType is in the format –MM-DD.

****Note:** The value space of xsd:gYearItemType is a year in the form YYYY.

*****Note:** 10-Q's for the 1st, 2nd and 3rd quarters should have a fiscal period focus of Q1, Q2, and Q3 respectively, and a 10-K should have fiscal period focus of FY.

The following table shows which elements will be validated for each form type. Please note, however, that omitting the Registrant Name or Central Index Key leads to other errors, but otherwise, omission of data within the XBRL tags for these elements will not result in the suspension of the filing nor will the XBRL data be removed. Instead, a warning message will be added to the filer's acceptance message if the data is not included or does not match the base

type as specified in the table above. All other Entity Information elements are optional (see 6.5.22).

| Element | 10-K, 10-KT | 10-Q, 10-QT | SDR K, SDR L | 20-F | 40-F | 6-K, N-CSR, N-Q, NCSRS | 10, S-1, S-3, S-4, S-11, POS AM | 8-K, F-1, F-3, F-10, 497, 485BPOS |
|---|---|---|---|---|---|---|---|---|
| EntityRegistrantName | X | X | X | X | X | X | X | X |
| EntityCentralIndexKey | X | X | X | X | X | X | X | X |
| EntityCurrentReportingStatus | X | | | X | X | | | |
| EntityVoluntaryFilers | X | | | | | | | |
| CurrentFiscalYearEndDate | X | X | X | X | X | X | | |
| EntityFilerCategory | X | X | | X | | | X | |
| EntityWellKnownSeasonedIssuer | X | | | X | | | | |
| EntityPublicFloat | X | | | | | | | |
| DocumentFiscalYearFocus | X | X | X | X | X | X | | |
| DocumentFiscalPeriodFocus | X | X | X | X | X | X | | |

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

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

**6.5.24 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, unless the xbrli:identifier value is 0000000000.**

For example, the CIK 0005551212 has official registrant name ALPHA BETA CHI. The following would be valid values for dei:EntityRegistrantName: “alpha beta chi”, “alpha beta Chicago”, “Alpha Beta Chicago”, “aLpHa BeTa ChIcAgO”. The following would not be valid: “alphabeta chi”, “alpha beta”, “alpha beta corp”.

**6.5.25 Elements with a type attribute equal to or a restriction of ‘domainItemType’ in a standard taxonomy schema target namespace must not appear as facts in an instance.**

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

**6.5.26 An instance with dei:DocumentType of 10-K, 10-Q, 20-F, 10-KT, 10-QT, or 40-F must have at least one non-empty dei:EntityCommonStockSharesOutstanding fact for each class of stock or other units of ownership outstanding.**

If the entity represented in the Required Context does not have common shares or other ownership units outstanding, the dei:EntityCommonStockSharesOutstanding fact value must be zero. A fact having xsi:nil='true' cannot be used to satisfy this criterion.

If an entity represented in the Required Context has only one class of common stock or other units of ownership outstanding, then no matter what the class is named, the instance requires only one dei:EntityCommonStockSharesOutstanding fact, and the context of that fact will have an xbrli:instant equal to the measurement date, and that context will have no xbrli:segment element.

If the entity represented in the Required Context has multiple classes of common shares or other units of ownership outstanding, then the instance must not have any fact with element ~~dei:~~EntityCommonStockSharesOutstanding ~~fact~~ in a standard namespace in any context without an xbrli:segment. Instead, the instance must have a distinct context for each class of common stock or other units of ownership outstanding, and each context will have xbrli:instant equal to the measurement date, an xbrli:segment with an explicit member of the ~~us-gaap:~~StatementClassOfStockAxis in a standard namespace for each class of stock or other units of ownership, and a fact with element ~~dei:~~EntityCommonStockSharesOutstanding ~~fact~~ in a standard namespace in each such context. This is a specific case of the more general requirement in 6.6.10 below.

**6.5.27 A 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.

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

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

**6.5.30 The xlink:arcrole attribute of a link:footnoteArc element must be defined in the XBRL Specification 2.1 or a standard taxonomy schema.**

**6.5.31 Reserved.**

**6.5.32 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.

**6.5.33 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.

**6.5.34 The content of a link:footnote element must satisfy a content model derived from the BODY tag as defined in 5.2.2.**

XBRL 2.1 allows link:footnote elements to contain XHTML. HTML as accepted by EDGAR is detailed in Section 5.2.2 and is based on HTML 3.2 elements and entities, with extensions (such

as allowing the “style” attribute) and restrictions (such as disallowing the “textarea” element). Footnote content may additionally use HTML elements “span”, “tbody”, “thead” and “tfoot”.

### 6.5.35 If element “UTR” in a standard namespace is declared in the DTS of an instance, then the value of each ‘unitRef’ attribute on each fact of a type in that registry must refer to a unit declaration consistent with the data type of that fact, where consistency is defined by that registry.

XBRL 2.1 already enforces the requirement that a fact of xbrli:monetaryItemType must have a unitRef whose xbrli:measure is an ISO standard currency. A standard numeric data type registry is similar but broader: it has a schema with numeric type declarations, and each numeric data type is associated with consistent unit declaration measures, numerators and denominators.

A portion of a registry is shown below; full details are maintained at *http://www.sec.gov/info/edgar/edgartaxonomies.shtml*.

In this table, for example, facts whose type is based on areaItemType must have a unit whose measure is one of sqft, sqyd, sqmi, etc. The notation “(any)” means that the element namespace is ignored for the purposes of checking for consistency

| Type name space | Type element name | Unit measure name space | Unit measure element name | Meaning | Unit numerator namespace | Unit numerator element name | Unit denominator namespace | Unit denominator element name |
|---|---|---|---|---|---|---|---|---|
| (any) | percent-Item-Type | xbrli | Pure | Rate or Fraction | n/a | disallowed | n/a | disallowed |
| (any) | perSha-reItem-Type | n/a | disal-lowed | Monetary unit per Share | iso4217 | 3-letter ISO 4217 codes | xbrli | shares |
| (any) | areaItem Type | (any) | sqft | Square Foot | n/a | disallowed | n/a | disallowed |
| (any) | areaItem Type | (any) | sqyd | Square Yard | n/a | disallowed | n/a | disallowed |
| (any) | areaItem Type | (any) | sqmi | Square Mile | n/a | disallowed | n/a | disallowed |
| (any) | areaItem Type | (any) | A | Acre | n/a | disallowed | n/a | disallowed |

### 6.5.36 The local name part of the content of xbrli:measure in UTF-8 must not exceed 200 bytes in length.

This length restriction applies to bytes in UTF-8 encoding, not characters. See 6.7.29 below.

### 6.5.37 The decimals attribute value must not cause non-zero digits in the fact value to be interpreted as zero.

If the decimals attribute of a numeric fact is not equal to ‘INF’, then the value is interpreted as if certain digits were zero. Interactive Data documents must not contain usage that results in such truncations. The examples below illustrate correct and incorrect use:

| Fact text | Decimals value | Interpreted value | Result |
|---|---|---|---|
| -2345.67 | INF | -2,345.67 | |
| -2345.67 | 2 | -2,345.67 | |
| -2345.67 | 0 | -2,345.00 | Error |
| -2345.67 | -2 | -2,300.00 | Error |
| -2345.67 | -3 | -2000.00 | Error |
| -2345.67 | -6 | 0000.00 | Error |

For further information and guidance using the decimals attribute, see 6.6.32 below.

### 6.5.38 Do not use element xbrli:forever in contexts.

### 6.5.39 The dimension of xbrli:typedMember must be defined in a standard taxonomy.

The value of the dimension attribute must resolve to an element whose namespace-uri denotes a standard taxonomy schema as defined in 6.3.9. In a standard taxonomy, the xbrldt:typedDomainRef attribute will only refer to an element having 'simple' content as defined in XML Schema.

## 6.6 Contents of Instance Data

This section describes requirements on the content of instance data.

### 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 for 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. A reporting period begins at 00:00:00 of its first day and ends at 24:00:00 of its last day, which is the XBRL 2.1 default for periods. Only the date, not the time part of the ISO 8601 date-times, should be used in contexts.

### 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 representing 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.

For example, ABC company is a consolidated entity if it has subsidiaries DEF and GHI that each have separate reporting obligations to the Commission. ABC is a consolidated entity from the point of view of an instance that contains data about both DEF and GHI.

For example, suppose fund family MNO has two series MNOX and MNOY. MNO is considered a 'consolidated entity'. An instance containing the annual statements (or schedule of investments, or risk/return summaries) for both MNOX and MNOY must use the CIK of the fund family MNO as the xbrli:identifier. In that instance, MNO is the "default legal entity".

### 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.

For example, parent company ABC is a consolidated entity from the point of view of an instance that contains the reconciliation of ABC's consolidated statements with its subsidiaries DEF and GHI.

For example, an instance containing the annual statements (or schedule of investments, or risk/return summaries) for two series MNOX and MNOY of fund family MNO is considered a "consolidating instance" for the "consolidated entity" MNO. Even if the report does not, strictly speaking, contain a "consolidation", it will contain facts such as narratives that apply to all the series.

### 6.6.5 The contexts for facts about entities other than the Consolidated Entity must have xbrli:explicit Member with a dimension attribute value in a standard namespace and equal to ~~dei:~~LegalEntityAxis or ConsolidatedEntitiesAxis in a standard namespace, 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 ~~dei:~~LegalEntityAxis axis may be used in any instance; a consolidating instance that contains facts about multiple subsidiaries of the consolidated entity should use ConsolidatedEntitiesAxis~~must use it~~.

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 of 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">9999999999</xbrli:identifier>
</xbrli:entity>…</xbrli:context>

<xbrli:context id="FY09_DEF"><xbrli:entity>
<xbrli:identifier scheme="http://www.sec.gov/CIK">9999999999</xbrli:identifier>
```

```
<xbrli:segment>
<xbrldi:explicitMember dimension="xyz:ConsolidatedEntitiesAxis
dei:LegalEntityAxis">abc:DEF_Member</xbrldi:explicitMember>
</xbrli:segment>
</xbrli:entity>…</xbrli:context>

<xbrli:context id="FY09_GHI"><xbrli:entity>
<xbrli:identifier scheme="http://www.sec.gov/CIK">9999999999</xbrli:identifier>
<xbrli:segment>
<xbrldi:explicitMember dimension=" xyz:ConsolidatedEntitiesAxis
dei:LegalEntityAxis">abc:GHI_Member</xbrldi:explicitMember>
</xbrli:segment>
</xbrli:entity
>…</xbrli:context>
```

In the above example, assume namespace prefix “abc” is bound to the company’s extension schema namespace and "xyz" is bound to some standard namespace.

If facts about two investment fund series MNOX and MNOY are included in a single instance, then at least three contexts are required, as shown below. The MNO context is the context for facts such as dei:EntityCentralIndexKey or accounting policies text blocks. A Fund Series identifier must not appear as an xbrli:identifier; it must appear only as the element name of the domain member representing the series (“S777777777”, “S666666666”)

```
<xbrli:context id="FY09_MNO"><xbrli:entity>
<xbrli:identifier scheme="http://www.sec.gov/CIK" >8888888888</xbrli:identifier>
</xbrli:entity>…</xbrli:context>
<xbrli:context id="FY09_MNOX"><xbrli:entity>
<xbrli:identifier scheme="http://www.sec.gov/CIK" >8888888888</xbrli:identifier>
<xbrli:segment>
<xbrldi:explicitMember dimension="dei:LegalEntityAxis"
>mno:S777777777Member</xbrldi:explicitMember>
</xbrli:segment>
</xbrli:entity>…</xbrli:context>
<xbrli:context id="FY09_MNOY" ><xbrli:entity>
<xbrli:identifier scheme="http://www.sec.gov/CIK" >8888888888</xbrli:identifier>
<xbrli:segment>
<xbrldi:explicitMember dimension="dei:LegalEntityAxis"
>mno:S666666666Member</xbrldi:explicitMember>
</xbrli:segment></xbrli:entity>…</xbrli:context>
```

In the above example, assume namespace prefix “mno” is bound to the fund family’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 and "xyz" is bound to some standard namespace:

```
<xbrli:context id="FY09_GHIJKL"><xbrli:entity>
<xbrli:identifier scheme="http://www.sec.gov/CIK">9999999999</xbrli:identifier>
<xbrli:segment>
<xbrldi:explicitMember dimension="xyz:ConsolidatedEntitiesAxis dei:LegalEntityAxis">abc:G_J_Member</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_Member, 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 1, 2 or 3 tagging, and will be extremely rare even at level 4.

### 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 in a standard namespace.

The registrant is free to define domain members to identify subsidiaries, but the registrant cannot choose the domain member to use for the parent company (it must be us-gaap:ParentCompanyMember) and cannot choose a domain member for the consolidated entity (it must have only the default value for dei:LegalEntityAxis).

### 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 in a standard namespace.

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 submission must have an xbrli:context element without a dimension attribute equal to ~~us-gaap:~~StatementClassOfStockAxis in a standard namespace.

The default member ~~element~~ of the ~~us-gaap:~~StatementClassOfStockAxis ~~is us-gaap:ClassOfStockDomain and~~ refers to facts about an entire submission, 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 ~~us-gaap:~~StatementClassOfStockAxis in a standard namespace.

Many "generic" stock class domain members appear in ~~the us-gaap~~ standard namespaces (for example, ~~us-gaap:~~CommonClassAMember), but filers may also create new domain members to refer to specific classes.

Investment company submissions cannot use the generic members. Each class in each series must be defined as a domain member with element name equal to the Fund Class identifier (for example, if MNOX has A, B and I classes, they might be domain members C555555555, C555555556, C555555557).

### 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 in a standard namespace.

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:

| Line Item | Amount in thousands (2007) | Amount in thousands (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 Reserved~~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:~~

| ~~Line Item~~ | ~~Amount in thousands (2007)~~ | ~~Amount in thousands (2006)~~ |
|---|---|---|

| ~~Line Item~~ | ~~Amount in thousands (2007)~~ | ~~Amount in thousands (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 appear on the face of the financial statements of the corresponding official HTML/ASCII document.

Example:

| Line Item | Amount 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 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">1000</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, a small fragment of an original HTML/ASCII document balance sheet:

| Line Item | Amount in thousands (2007) | Amount in thousands (2006) |
|---|---|---|
| Commitments and Contingencies | - | - |
| Preferred Shares (x,xxx shares authorized, none issued) | - | - |

This corresponds to these facts:

```
<us-gaap:CommitmentsAndContingencies unitRef="USD" contextRef="FY07e" xsi:nil="true"/>
<us-gaap:CommitmentsAndContingencies unitRef="USD" contextRef="FY06e" xsi:nil="true"/>
<us-gaap:PreferredStockValue unitRef="USD" contextRef=”FY07e” xsi:nil=”true”/>
<us-gaap:PreferredStockValue unitRef="USD" contextRef=”FY06e” xsi:nil=”true”/>
```

### 6.6.16 An instance must contain facts containing each complete footnote and each required schedule (as set forth in Article 12 of Regulation S-X) of the corresponding official HTML/ASCII document, as a single block of text.

This "block tagging" requirement that applies to most submission and document types; some document types also require tagging as described below in 6.6.19, 6.6.20, and 6.6.22.

| Submission Types | Document Types | Block Tagging Required | Level 2, 3, and 4 Tagging Required |
|---|---|---|---|
| 485POS, 497 | EX-100.INS,<br>EX-101.INS | No | No |
| SDR | EX-99.SDR K.INS,<br>EX-99.SDR L.INS | Yes | No |
| Any other | EX-100.INS,<br>EX-100.INS | Yes | Yes |

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 textBlockItemType or a type equal to or derived by restriction from the type 'escapedItemType' in a standard taxonomy schema namespace, but not for any other types. A fact of either type whose content represents a disclosure, footnote or schedule in the HTML/ASCII documents must contain escaped HTML to preserve that layout or formatting.

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) | $.09 |
| September 17, 2008 | |

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" style="border-bottom: 1pt solid black">Declaration Date</th> <th/> <th colspan="2" style="width: 70pt; border-bottom: 1pt solid black">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 fact containing the policy as a block of text, if the document type requires “level 2” tagging.

Footnotes (equivalently, “Notes to the Financial Statements”) are represented in instances at four levels of detail. Level 1 is always required (Rule 6.6.16 above), and levels 2, 3 and 4 are required based on the phase-in schedule of the registrant.

### 6.6.20 An instance must contain each table within each footnote in the corresponding official HTML/ASCII document as a separate fact block of text, if the document type requires “level 3” tagging.

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 >

### 6.6.21 Reserved

### 6.6.22 An instance must contain separately each monetary value, percentage, and number in each footnote in the corresponding official HTML/ASCII document, as a fact, if the document type requires “level 4” tagging.

An instance may also contain dates and narrative disclosures as level 4 facts.

Level 4 facts appear separately from the text blocks of levels 1 to 3; 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) | $.09 |
| September 17, 2008 | |

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="USD_per_share" decimals="INF"
>.09</us-gaap:DividendsPayablePerShare >
```

For another example, the sentence "Accretion expense declined from 30 thousand to six thousand in 2009" contains two facts

```
<us gaap:AccretionExpense unitRef="USD" decimals="-3" contextRef="FY08" >30000</us
gaap:AccretionExpense>
<us gaap:AccretionExpense unitRef="USD" decimals="-3" contextRef="FY09" >6000</us
gaap:AccretionExpense>
```

### 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 numeric 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 Taxonomies have the "duration" period type.~~

Elements in ~~the US GAAP T~~standard taxonomies 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.

**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 material 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 listed at http://www.sec.gov/info/edgar/edgartaxonomies.shtml 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 material 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 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 link:reference elements take precedence over the xbrli:periodType attribute, which takes precedence over the type attribute, which takes precedence over the element's documentation string if present~~xbrli:periodType attribute takes precedence over the type attribute, which takes precedence over the element's documentation string if present, which in turn takes precedence over the label string~~, which in turn takes precedence over the standard label string ~~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. Preparers use linkbases that organize common sets of tags as a starting point. However, these linkbases are to be used as templates by preparers to build their own linkbases to communicate their own intended relationships. ~~Also, a~~Any element in a standard taxonomy schema may be used in an instance that has the schema in its DTS independently of the calculation, definition and presentation ~~which~~ linkbases that it might have appeared in. ~~Therefore i~~It is the elements standing alone ~~by themselves~~ with their ~~definitions,~~ authoritative references, period and data type attributes, and standard documentation labels 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.**

Often, this means entering a negative value into the instance, irrespective of whether that negative value will subsequently be rendered without brackets as a result of applying a negating label.

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:

| Line Item | Amount |
|---|---|
| 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 their decimals attributes 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 power-of-ten scale factor per instance.

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 and only one such scale may be used:

```
<us-gaap:ProvedDevelopedReservesVolume … unitRef="MMbbl">3880</…>
<us-gaap:ProvedDevelopedReservesVolume … unitRef="Mbbl">2200000</…>
<us-gaap:ProvedUndevelopedReservesVolume … unitRef=”Fbbls”>42000000</…>
```

By contrast, units such as “lb” and “oz” are distinct, not related by a power of ten, and may be used, for example, as “hundreds of pounds” and “ounces” in a single instance.

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.

To define a custom unit, the xbrli:measure element requires the use of a namespace prefix. For example, a company with schema namespace prefix “abc” would declare Thousands of Barrels of Oil as follows:

```
<xbrli:unit id="MBbls">
<xbrli:measure>abc:MBbls</xbrli:measure>
</xbrli:unit>
```

**6.6.36 If a fact whose element type attribute equals ‘~~us-types:~~dateStringItemType’ in a standard namespace or a restriction of it refers to a specific date, then its value must be a valid XML Schema date.**

The type ~~us-types:~~dateStringItemType 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 “YYYY-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:~~durationStringItemType’ in a standard namespace or a restriction of it refers to a specific length of time, then its value must be a valid XML Schema duration.**

The type ~~us-types:~~durationStringItemType 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 “P1D” “P6M” or “P5Y”. 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 “P1Y8M”.

**6.6.38 Reserved.**

**6.6.39 Text that is shown in the official HTML/ASCII document at the bottom of a page on the face of the financials 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.

### 6.6.40 Distinct texts that are shown in the official HTML/ASCII document at the bottom of a page on the face of the financials preceded by distinct superscripts must appear in the corresponding instance as the text of distinct link:footnote elements.

## 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 authority part of an xsd:schema targetNamespace attribute must not equal the authority part of a targetNamespace attribute of any standard taxonomy schema.

The authority part of a valid URI is the part after ‘//’ and before the subsequent ‘/’ character.

### 6.7.4 The targetNamespace attribute must match http://{authority}/{versionDate}.

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} that identifies the release date of the schema.

Examples:

- http://abcinc.com/20080331, http://www.definc.us/20081231

Counterexamples:

- http://sec.gov/abc/20080331, 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.

### 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/20080331' …>

### 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/20090229’, 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.

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.

Duplicate role declarations in a single schema file are forbidden by XBRL 2.1; this forbids duplicate role declarations in the instance DTS as a whole.

### 6.7.11 A link:roleType declaration with link:usedOn containing link:presentationLink, link:definitionLink or link:calculationLink 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 section, the level of facts in the instance that a presentation relationship in the base set of that role would display, and sort alphanumerically into the order that sections appear in the official HTML/ASCII document.

The link:roleType link:definition text must match the following pattern:

{SortCode} - {Type} - {Title}

The {Type} must be one of the words 'Disclosure', 'Document', 'Schedule' or 'Statement'.

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 relationships 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 for a "Footnote as a Text Block" presentation link must contain one presentation relationship whose target is a Text Block.
7. Base sets with presentation relationships for a Footnote tagged at level 2 must appear after all base sets tagged at level 1.
8. A base set with presentation relationships for a Footnote tagged at level 3 must appear after all base sets tagged at level 2.

9. A base set with presentation relationships for a Footnote tagged at level 4 must appear after all base sets tagged at level 3.

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.

**Note:** The link:definition MUST NOT have leading or trailing XML whitespace or newlines.

**Type of Facts in Presentation Links:**

| Example link:definition Text | 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 – Statement of Income | | | | Yes |
| 02 – Statement – Balance Sheet | | | | Yes |
| 03 – Statement – Balance Sheet (Parenthetical) | | | | Yes |
| 04 – Statement – Cash Flows | | | | Yes |
| 05 – Statement – Changes in Equity | | | | Yes |
| 06 – Statement – Comprehensive Income | | | | Yes |
| 07 – Disclosure – Accounting Policies | Yes | | | |
| 08 – Disclosure – Inventories | Yes | | | |
| 09 – Disclosure – Earnings per Share | Yes | | | |
| 10 – Disclosure – Unearned Revenue | Yes | | | |
| 11 – Disclosure – Equity | Yes | | | |
| 12 – Disclosure – Accounting Policies, by Policy | | Yes | | |
| 13 – Disclosure – Inventories (Tables) | | | Yes | |
| 14 – Disclosure – Unearned Revenue (Tables) | | | Yes | |
| 15 – Disclosure – Equity, Share Repurchases (Table) | | | Yes | |
| 16 – Disclosure – Equity, Dividends (Table) | | | Yes | |
| 17 – Disclosure – Inventories (Detail) | | | | Yes |
| 18 – Disclosure – Unearned, by Component (Detail) | | | | Yes |
| 19 – Disclosure – Unearned, by Segment (Detail) | | | | Yes |
| 20 – Disclosure – Equity, Share Repurchases (Detail) | | | | Yes |
| 21 – Disclosure – Equity, Dividends (Detail) | | | | Yes |

Defining roles is important, because the renderer displays *all* the facts in an instance if they appear in an effective presentation relationship, and displays facts *only* when they appear in an effective presentation relationship in a base set of the role. Note that if the link:definition text matches "{SortCode} – {Type} – {Title}" then the renderer shows only the {Title} part, having removed any layout qualifiers (see 6.24.16) from the text.

### 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/20090229, 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.

For example,

```
<link:arcroleType @arcroleURI="http://abcinc.com/arcrole/SpecialRelationship"> …</link:arcroleType>
```

### 6.7.14 A DTS must not contain more than one link:arcroleType element with equal values of the arcroleURI attribute.

### 6.7.15 A link:arcroleType element must have a nonempty 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-type 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 schema that appears in the same instance DTS.

It is not necessary to compare the @name attribute to all element declarations in all standard taxonomy schemas. Only those schemas that are present in the DTS of a specific instance being validated are relevant.

### 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 only by its name attribute.

When constructing a name attribute, a common convention is to capitalize the first letter and use mainly lowercase characters, using capitalization only to indicate a natural word break, for example "CurrentPortionOfLongTermDebt". Note the first character of a name attribute must not be underscore, and 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.

**6.7.18 The nillable attribute value of an xsd:element must equal 'true'.**

**6.7.19 The xsd:element substitutionGroup attribute must not be a member of a substitution group with head 'xbrli:tuple'.**

**6.7.20 An xsd:element must not have an xbrldt:typedDomainRef attribute.**

**6.7.21 If the abstract attribute of xsd:element is 'true', then the xbrli:periodType attribute must be 'duration'.**

**6.7.22 Reserved.**

**6.7.23 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'.

**6.7.24 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'.

**6.7.25 If the xsd:element substitutionGroup attribute is not equal to 'xbrldt:dimensionItem' or equal to 'xbrldt:hypercubeItem' then it must equal 'xbrli:item'.**

**6.7.26 If xsd:element name attribute ends with 'LineItems' then the abstract attribute must equal 'true'.**

**6.7.27 The xsd:element name attribute must end with 'Domain' or 'Member' if and only if the type attribute equals or is derived from 'domainItemType' in a standard taxonomy schema target namespace.**

A "domain member" is defined as an element meeting this condition.

**6.7.28 If xsd:element type attribute equals or is derived from 'domainItemType' in a standard taxonomy schema target namespace then the xbrli:periodType attribute must equal 'duration'.**

**6.7.29 The content of an xsd:element, xsd:complexType, or xsd:simpleType name attribute in UTF-8 must not exceed 200 bytes in length.**

This length restriction applies to bytes in UTF-8 encoding, not characters. For example, an element name of 101 repetitions of character "Ā" (Unicode x0100) violates this criterion because its UTF-8 encoding has 202 bytes.

By contrast, the six-byte EDGAR accepted encoding of that same character, "Ā" when read and stored as an XML text node in UTF-8 encoding, would be only two bytes. Therefore up to 100 repetitions of that sequence would be allowed.

Names of reasonable length limited to US-ASCII characters avoid such complexities entirely and are advisable.

### 6.7.30 The content of a targetnamespace, roleURI or arcroleURI attribute in UTF-8 must not exceed 255 bytes in length.

This length restriction applies to bytes in UTF-8 encoding, not characters. See 6.7.29 above.

### 6.7.31 The xsd:element type must not be equal to or derived from xbrli:fractionItemType.

### 6.7.32 An element declaration having a non-numeric base type, abstract not 'true', and not derived from domainItemType must have the value 'duration' for xbrli:periodType.

In combination with 6.7.21 and 6.7.28 this means that only element declarations having a numeric base type may have period type 'instant'.

## 6.8 Content of Schemas

This section describes the content required in schemas.

### 6.8.1 A schema that changes any xsd:element or type declarations or changes any relationships 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's schema and linkbases almost always change, for example, to accommodate changes in the parenthetical portions of element labels. Change the {versionDate} portion of the schema's targetNamespace with each submission to ensure that submissions validate independently and maintain their correspondence to Original HTML/ASCII Documents.

For example, a 2nd quarter Form 10-Q submission contains a schema with a targetNamespace attribute http://abcinc.com/20091231. 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/20100331.

### 6.8.2 Reserved.

### 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 |

| type attribute | QName in link:usedOn | Declared by |
|---|---|---|
| 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'; other labels use other xlink:role attribute values.

Defining a company-specific element should be done only under specific circumstances discussed in items 6.8.6 – 6.8.23 with respect to each type of element.

When the disclosure intended by the preparer is effectively a synonym for a disclosure represented by the element's authoritative references and documentation label, registrants should assign a label to the standard element, in preference to defining a custom element.

For example, there may be an element "GrossProfit" in a standard namespace. The standard namespace 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 presenting "Gross margin" in a statement should not define a custom "GrossMargin" element; instead, use the "GrossProfit" element and define the label for this element as "Gross margin".

~~For example, the US GAAP Taxonomies include 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 Reserved.

### 6.8.6 Do not include company-specific or period-specific information in an xsd:element name attribute for elements having other than type 'domainItem Type'.

Elements with other item types, including (but not limited to) monetary, percent, integer, shares, per share, string, or text block item types, should not include company-specific or period-specific information in the element name. Domain members may include company-specific or period-specific information in the element name.

For example, filers should not create a monetary element with the name "AcquisitionOfDefCo" or "FourthQuarterAdjustment". However, they may create a domain member with the name "AbcSegmentMember".

### 6.8.7 Reserved.

### 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 cannot appear as a fact in an instance. Therefore, unless the element appears as a domain member in an instance context, none of the element selection considerations described above in the "Instance Semantics" section 6.6 (documentation labels, references, similarity to other elements, and so on) apply to the determination of whether an existing abstract element is "appropriate". Filers may create abstract elements at their discretion to arrange presentation relationships.

### 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:

| Line Item | Amount |
|---|---|
| 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:

| Line Item | Amount |
|---|---|
| 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 presentation relationship in a link:presentationLink with an xlink:role attribute with a link:definition that contains phrases such as "income," "balance," "financial position."

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 or derived from 'percentItemType' in a standard taxonomy schema target namespace, 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 referencing a unit having no division element and exactly one measure 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 an ISO 4217 currency in the numerator and a different ISO 4217 currency in the denominator must be declared as an xsd:element with a type equal to or derived from 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 having different currencies.

**6.8.16 If facts in an instance are dates, but no xsd:element in a standard taxonomy with a type attribute equal to 'xbrli:dateItemType' is appropriate, declare an xsd:element with a type attribute equal to 'xbrli:dateItemType'.**

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, so 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'.**

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 or derived from 'domainItemType' in a standard taxonomy schema target namespace.

~~The us-gaap, dei and other s~~Standard taxonomy schemas define domain ~~items and~~ members for every axis, one of those elements being the default for that 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, R~~registrants define elements with mnemonic name attribute values to organize facts into contexts.

Examples:

| **Standard Domain Element** | **Examples of Custom ~~Registrant-defined~~ Domain Members ~~Elements~~** |
|---|---|
| ~~dei:~~EntityDomain (default of LegalEntityAxis)<br>(see also 6.6.5) | Separately reporting subsidiaries (DefCoMember~~DEF~~, GhiCoMember~~GHI~~)<br>EDGAR Series Identifier (S000099999, S000999999) |
| ConsolidatedEntitiesDomain (default of ConsolidationEntitiesAxis) | Subsidiary1Member, Subsidiary2Member |
| ~~us-gaap:~~ClassOfStockDomain (default of StatementClassOfStockAxis)<br>(see also 6.6.9) | EDGAR Class Identifier (C000099999, C000999999)<br>Share Class ~~Groups~~ (AMember~~BC~~, ~~A~~BMember~~CT~~) |
| ~~us-gaap:~~ProductOrService~~Name~~Domain (default of ProductOrServiceAxis) | Product Name (~~DrugAAA~~Drug1Member, Drug2Member~~BBB, DrugCCC~~) |
| ~~us-gaap:SegmentBusinessDomain~~ | ~~Customer Segments (Treasury, AssetManagement)~~ |
| ~~us-gaap:~~SegmentGeographicalDomain (default of SegmentGeographicalAxis) | Regions (NewEnglandMember, CaribbeanMember~~Basin~~) |

~~Just as a domain member element must not be used in a fact, a line item should not be used as a domain member and a domain member should not be used as a line item.~~

~~Some tables have company-specific domains in which the members have no meaning other than to form a list. For example, in the 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 [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.~~ Because a default domain member element never appears in a valid instance, its name is of little interest other than to indicate which axis it belongs to.

### 6.8.19 Do not declare an xsd:element with a type attribute equal to or derived from 'domainItemType' in a standard taxonomy schema target namespace 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 Reserved.

### 6.8.23 Define an xsd:element with a type attribute equal to '~~us-types:~~textBlockItemType' or a type equal to or derived by restriction from the type 'escapedItemType' in a standard taxonomy schema namespace 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 relationships 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 relationships as defined in XBRL 2.1 and used elsewhere in this manual.

### 6.9.2 An effective relationship 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 relationship in its base set.

This is a definition of the term ‘effective relationship’ for the scope of this manual. Equivalent relationships are defined by XBRL 2.1.

### 6.9.3 A link:linkbase in a submission must have no ineffectual relationships.

Elements of the xlink:type='arc' attribute are ineffectual when there is an equivalent relationship with the same or higher priority or when it overrides an unprohibited arc. An arc-type element with use="prohibited" always takes precedence over arcs with use="optional" when their priorities are the same.

Examples:

- An arc with use="prohibited" in a submission may prohibit an arc in a standard taxonomy.
- An arc with use="prohibited" with no equivalent arc is ineffectual.
- An arc with use="prohibited" with the priority attribute less than the priority attribute of an effective arc is ineffectual.
- An arc with use="optional" in a submission that is prohibited is ineffectual.
- An arc with use="optional" in a submission may not be equivalent to an unprohibited arc in a standard taxonomy.

**6.9.4 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.**

**6.9.5 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.

**6.9.6 The text preceding a sharp sign '#' in an xlink:href attribute of link:arcroleRef must be a standard taxonomy.**

No custom arc roles.

### 6.9.7 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.

### 6.9.8 Arcs that are defined as equivalent in XBRL 2.1 and having the same value for the use attribute are duplicate relationships.

This is a definition of “duplicate relationship” for the scope of this manual.

### 6.9.9 The value of the priority attribute must be strictly less than 10.

Standard taxonomy linkbases may prevent specific relationships 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 relationship 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” (this comparison is case sensitive) 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 relationship 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 equal to ‘en-US’.

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 is not "en-US", then the DTS must also contain a link:label for the same element and all other attributes with an xml:lang attribute equal to "en-US".

Non-US English labels may appear for elements in the schema, but they must be translated into US 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 (xml:lang attribute equal to "en-US").

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 from, or adding to, the documentation of an element in a standard taxonomy schema. Even a standard element having no published definition must not have a definition added by an extension. This is important for comparability and to prevent contradictory definitions for elements.

### 6.10.6 The ASCII text of link:label must be a string of fewer than 511 characters with no consecutive XML whitespace characters and no occurrences of '<' unless its xlink:role attribute is 'http://www.xbrl.org/2003/label/documentation'.

ASCII character 60 (decimal) and the following ASCII sequences are prohibited in the content of labels other than documentation labels: < < &#x3C.

### 6.10.7 Reserved.

### 6.10.8 The text of link:label must not have leading or trailing XML whitespace.

All labels may contain the XML whitespace characters ASCII 9, 10, 13 and 32 anywhere except at their start or end. Documentation labels may contain sequences of extra whitespace; all other labels must be normalized; see 6.10.6.

### 6.10.9 Non-numeric elements must not have labels whose xlink:role value implies they apply to numeric values.

| Value of the xlink:role attribute on link:label | Non-numeric |
|---|---|
| http://www.xbrl.org/2003/role/positiveLabel<br>http://www.xbrl.org/2003/role/positiveTerseLabel<br>http://www.xbrl.org/2003/role/positiveVerboseLabel<br>http://www.xbrl.org/2003/role/negativeLabel<br>http://www.xbrl.org/2003/role/negativeTerseLabel<br>http://www.xbrl.org/2003/role/negativeVerboseLabel<br>http://www.xbrl.org/2003/role/zeroLabel<br>http://www.xbrl.org/2003/role/zeroTerseLabel<br>http://www.xbrl.org/2003/role/zeroVerboseLabel<br>http://www.xbrl.org/2003/role/totalLabel<br>http://www.xbrl.org/2009/role/negatedLabel<br>http://www.xbrl.org/2009/role/negatedPeriodEndLabel<br>http://www.xbrl.org/2009/role/negatedPeriodStartLabel<br>http://www.xbrl.org/2009/role/negatedTotalLabel<br>http://www.xbrl.org/2009/role/negatedNetLabel<br>http://www.xbrl.org/2009/role/negatedTerseLabel<br>http://xbrl.us/us-gaap/role/label/negated<br>http://xbrl.us/us-gaap/role/label/negatedTotal<br>http://xbrl.us/us-gaap/role/label/negatedPeriodStart<br>http://xbrl.us/us-gaap/role/label/negatedPeriodEnd | Disallowed |
| All Others | Allowed |

## 6.11 Content of Label Linkbases

This section describes requirements on the content of label linkbases.

### 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 relationship 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:

| Line Item | Amount in thousands (2007) | Amount in thousands (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 element-label arc with a use attribute equal to 'prohibit', and an element-label arc with a use attribute equal to 'optional' and a value of the priority attribute greater than the existing element-label arc priority attribute.

  Usually, the standard label of the element will be displayed to the user. If the element appears in different places of the Original HTML/ASCII Document with different labels, then use the preferredLabel attribute on a presentation relationship to distinguish different labels. For example, an element may appear as "Gross Profit" in a footnote but "Gross Profit (Loss)" on the face of the financials.

- The following line item appears in a balance sheet and the appropriate element is us-gaap:ReceivablesNetCurrent.

| Line Item | Amount in thousands (2007) | Amount in thousands (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 an element in a parenthetical disclosure the same text as the corresponding text in the original HTML/ASCII document.

For example, continuing the example from above, the treatment of the parenthetical will be as follows:

| Line Item | Amount in thousands (2007) | Amount in thousands (2006) |
|---|---|---|
| Allowances | 1,260 | 1,150 |

The registrant assigns element us-gaap:AllowanceForDoubtfulAccountsReceivable a label "Allowances".

### 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.

| Line Item | Amount (2009) | Amount (2008) |
|---|---|---|
| Adjustments (in millions of dollars) | 12 | - |
| Net Earnings (in millions of dollars) | 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 xbrli: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 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 renderer 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 renderer 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 relationship 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 xbrli: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 several 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 |
|---|---|

| xlink:role attribute | link:label |
|---|---|
| http://www.xbrl.org/2003/role/label | Treasury Stock, Value |
| http://www.xbrl.org/2009/role/negatedLabel | (Less) Treasury Stock, Value |
| http://www.xbrl.org/2009/role/negatedPeriodEndLabel | (Less) Treasury Stock, Value, Ending Balance |
| http://www.xbrl.org/2009/role/negatedPeriodStartLabel | (Less) Treasury Stock, Value, Beginning Balance |
| http://www.xbrl.org/2009/role/negatedTotalLabel | (Less) Treasury Stock, Value, Total |
| http://www.xbrl.org/2009/role/negatedNetLabel | (Less) Treasury Stock, Value, Net |
| http://www.xbrl.org/2009/role/negatedTerseLabel | (Less) Treasury Stock |

### 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 relationships 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. There is no specific label role that is supposed to "match" the original HTML/ASCII documents; the presentation, with preferredLabel taken into account, is what matters.

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.

### 6.11.9 A label linkbase of a standard taxonomy should not be included in the DTS of an instance.

An exception to this general rule is when the label linkbase is required by a schema that defines elements or types of a standard taxonomy.

## 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 relationships 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 relationship in the DTS of that instance.

An element "participates in" a presentation relationship in a DTS if it is a source or target of a presentation relationship in that DTS.

An element is "a source of a presentation relationship" in a DTS if there is an effective relationship 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 relationship" in a DTS if there is an effective relationship 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 relationships. 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 relationship in the DTS of that instance.

It is not necessary for the DTS to have a presentation relationship for all elements declared in the DTS.

### 6.12.4 Reserved.

### 6.12.5 If an element used in an instance is the target in the instance DTS of more than one effective presentation relationship in a base set with the same source element, then the relationships 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.

### 6.12.6 Each effective presentation relationship base set should have only one root element.

An element that appears in a presentation base set only as a source and never as a target is a root element of that base set. The root element is normally abstract, but need not be (6.13.3).

### 6.12.7 An effective presentation relationship whose target is an xsd:element with an xbrli:periodType attribute equal to 'duration' should not have a preferredLabel attribute value that is a role for elements with xbrli:periodType attribute equal to 'instant'.

A "duration-type element" is an element with xbrli:periodType equal to "duration". An "instant-type element" is an element with xbrli:periodType equal to "instant".

Roles that contain the text "periodStart", "periodEnd", "PeriodStart", or "PeriodEnd" anywhere in the role URI should not be used as the preferred label of ~~an instant~~a duration-type element.

### 6.12.8 Each axis element in an effective presentation relationship base set should be the source of at least one effective presentation relationship in the same base set whose target is a domainItemType element.

As described in section 6.24, an axis element (defined in 6.8.20) appearing in an effective presentation relationship base set without any child elements will filter out all facts and prevent the entire base set from being used for presentation.

### 6.12.9 A base set having one effective presentation relationship whose target has the same local name as the unitRef attribute value of a fact of a source or target element in the same base set should provide an ordering for all such unitRef attribute values.

As described in 6.24, the renderer displays sets of facts having multiple units of measure that cannot be merged into columns (or rows) in one of two ways. Either the units are ordered by the order they are declared in the instance, or by using the built-in unit axis ordered by relationships in a presentation base set. The presentation base set should either order all the units used, or none of them, so that the ordering is not mixed.

## 6.13 Content of Presentation Linkbases

This section describes requirements on the content of presentation linkbases.

### 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 that defines elements or types of a standard taxonomy. Note that in such a case some of the relationships 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 relationship 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 relationships in a base set using the ordering and indentation of the facts in the original HTML/ASCII document.

Typically, 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 renderer to display a heading that precedes all the facts in the base set.

Use presentation relationships to achieve ordering effects. 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 relationships that have the line items as their target.

Occasionally, a single line in the original HTML/ASCII such as "Proceeds from/Payments to …" with both positive and negative values in different periods will correspond to two elements, one representing the proceeds, and one the payments. In such cases, the order of the two adjacent elements relative to each other is arbitrary.

Use abstract elements to insert headings. A line item with no facts associated with it, serving as a subheading, is represented with an element having an abstract attribute equal to 'true'. A total element often appears at the end of the list under such a heading.

For additional detail see section 6.24.6. ~~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 relationships, 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 renderer 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 relationships 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:AccountsReceivableNetCurrent appears in the balance sheet statement, so Rule 6.11.2 would be satisfied with a presentation relationship from the element us-gaap:BalanceSheetAbstract to the target us-gaap:AllowanceForDoubtfulAccountsReceivableCurrent 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 value equal to 1 or -1.

### 6.14.3 The source and target of an effective calculation relationship must have equal values of the xbrli: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 relationship between them has no meaning.

### 6.14.4 There must be no directed cycles in effective relationships having arc role http://www.xbrl.org/2003/role/summation-item.

This rule prevents a fact from participating in a summation that includes itself.

### 6.14.5 If an instance contains non-empty facts for the source and target of an effective calculation relationship, then at least one effective presentation relationship that the source and target appear in (because of 6.12.3) must be either (a) a relationship with each other or (b) two relationships with any other elements that share a single extended link role.

When facts participate in a calculation together, they must be shown with presentation relationships in the same relationship group, although not necessarily adjacent to each other.

## 6.15 Content of Calculation Linkbases

This section describes requirements on the content of calculation linkbases.

### 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 that defines elements or types of a standard taxonomy. Note that in such a case some of the relationships 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 relationship from the total element to each of the contributing line items.

A calculation relationship 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 6.5.19, 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 relationships 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 relationships are required. In this case, the relationship 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 relationships are required.
- An income statement shows only earnings per share and diluted earnings per share, but no reconciling per-share amount. Calculation relationships 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 relationships 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 relationship is required. In general, parentheticals do not, by themselves, require calculation relationships.
- 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 relationships.

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 relationships anyway.

### 6.15.3 If a footnote in the original HTML/ASCII document contains alternate line items that sum to the same total amount, then the XBRL instance document for that footnote must have calculation relationships for the original and alternate line items 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 relationships.

### 6.15.4 A fact in an instance whose element is the source of an effective calculation relationship in the instance DTS should not have the same calculation relationship target in more than one base set.

An xsd:element should be the source of only one calculation relationship for any one target, without regard for base set.

Note that this rule refers to the calculation relationship, 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 income statement contains amounts pre-tax income, tax, and post-tax income. There are two line items and their net; therefore two calculation relationships 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 relationships, because the same relationship already exists on the income statement.

- A balance sheet shows Net Current Receivables with a parenthetical value for Allowances. Only two values are shown, so no calculation relationship 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 relationships. Whether any of these facts also appear elsewhere is relevant only if it would result in duplicated relationships.

## 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 relationships.

### 6.16.2 Reserved.

### 6.16.3 The target of an effective relationship with an xlink:arcrole attribute equal to 'http://xbrl.org/int/dim/arcrole/dimension-domain' or 'http://xbrl.org/int/dim/arcrole/dimension-default' must be a domain 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 a meaningful set of domain members.

### 6.16.4 The xlink:arcrole attributes 'http://xbrl.org/int/dim/arcrole/domain-member' and 'http://xbrl.org/int/dim/arcrole/dimension-domain' must have no undirected cycles in any Directed Relationship Set as defined in XBRL Dimensions 1.0.

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 of 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 relationships, 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 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 relationship 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 relationship with an xlink:arcrole attribute equal to 'http://xbrl.org/int/dim/arcrole/notAll' must have an xbrldt:closed attribute equal to 'false'.

A closed negative hypercube is better modeled with an open positive hypercube.

### 6.16.7 An axis of a negative table must appear in a positive table in a definitionLink having an equal value of xlink:role.

An Axis cannot appear as an Axis of a negative hypercube (that is, axis excluded from a table) unless there are members of that Axis in a positive table.

Formally, an axis element that is the target of an effective relationship with arcrole equal to

'http://xbrl.org/int/dim/arcrole/hypercube-dimension' that is consecutive from a relationship with arcrole 'http://xbrl.org/int/dim/arcrole/notAll' must also be the target of an effective relationship in a link:definitionLink having the same value of xlink:role and which itself is consecutive from an effective relationship with xlink:arcrole attribute equal to 'http://xbrl.org/int/dim/arcrole/all'.

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 target of an effective relationship with an xlink:arcrole attribute equal to

'http://xbrl.org/int/dim/arcrole/notAll' must not be the target of an effective arc with an xlink:arcrole attribute equal to 'http://xbrl.org/int/dim/arcrole/all' in link:definitionLink elements having equal values of xlink:role.

This rule ensures that a Table (hypercube) is not both positive and negative.

### 6.16.9 If the value of attribute xbrldt:targetRole on an effective definition relationship is not empty, then that relationship must have at least one effective consecutive relationship (as defined by the XBRL Dimensions specification).

The xbrldt:targetRole attribute is used to connect certain definition arcs that appear in different extended link roles. A targetRole attribute that points to no arcs indicates that a table is malformed.

## 6.17 Content of Definition Linkbases

This section describes requirements on the content of definition linkbases.

### 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 relationships 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.

Note: Although the Reference Linkbase file is a valid attachment type, at the moment it is not used.

### 6.18.1 An element that has a company specific namespace must not have a reference.

The elements defined in a company extension schema must not have any authoritative references.

An xsd:element "has a reference" if the DTS of the instance contains an effective reference relationship 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.

### 6.18.2 A company extension reference linkbase must not add, remove, or change references for any element declared in a standard taxonomy schema.

A company extension also cannot remove or change references in standard taxonomies via prohibition of concept-reference relationships (this is a technical consequence of the rule prohibiting URI fragments other than shorthand xpointers).

## 6.19 Content of Reference Linkbases

This section describes requirements on the content of reference linkbases.

Note: Although the Reference Linkbase file is a valid attachment type, at the moment it is not used.

### 6.19.1 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 that defines elements or types of a standard taxonomy. Note that in such a case some of the relationships may have priority attribute values that do not permit overriding.

## 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 Documents page.

### 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 EDGAR Filer Manual are not supported. In EDGAR, "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

Refer to the SEC's public website (http://www.sec.gov/info/edgar/edgartaxonomies.shtml) for an up-to-date listing of standard taxonomy files that are supported by EDGAR, their locations, required namespaces, and where appropriate, the relevant EDGAR form types.

### 6.23 Reserved.

### 6.24 Rendering Interactive Data

The renderer transforms XBRL data into human readable output in the form of individual HTML files called "reports" or "R-files" and other supporting output. Each R-file has a table layout with rows, row headings, columns, column headings and footnotes.

XBRL parent-child relationships in the presentation base sets of a filing are generally the most important component for determining the overall layout of each R-file. Contexts, facts and footnotes in the instance, roles and data types declared in schemas, text in label linkbases, and the axis default members defined in definition linkbases, all further contribute to producing the output.

#### 6.24.1 Presentation Groups

A "presentation group" is an effective presentation relationship base set. Section 6.13.3 described the content of presentation groups.

The relationships in a presentation group form a directed graph with one root element (see 6.12.7) having child elements in a fixed order, child elements of those elements each in a fixed order, and so on. Each presentation group has a single role URI and definition text as described in sections 6.7.9 through 6.7.12.

The overall order of presentation groups in the set of reports for a single instance is determined by the "SortCode" token described in 6.7.12.

The simplest report layout is one in which the presentation group contains no Axis or Domain Member elements. All of the facts in the instance whose elements appear as sources or targets of relationships in the presentation group in contexts having no xbrli:segment elements are displayed in the R-file. The facts are arranged into columns, one for each context. The presentation group, when traversed top down and in order, determines the order that the elements appear in the rows.

### 6.24.2 Context Selection

Contexts are selected for display by a presentation group by comparing the axis and their descendant members appearing in the group to the axes and members appearing in the context xbrli:segment. All contexts are selected in every presentation group except:

1. If a context segment has an axis with a member for which the axis does not have that member as a descendant in the presentation group does not appear in the base set, then the context will not be selected (it will be filtered out).
2. If the presentation contains an axis that does not have its default member as a descendant, and the context segment has no member for that axis, then the context will not be selected.

A warning is issued if the presentation group has axes but lacks descendants that would allow any context to be selected (6.26.1).

Contexts cannot be filtered based on anything other than the contents of xbrli:segment.

The set of periods in a set of contexts are on its Built-in Period Axis, or simply “period axis”.

### 6.24.3 Unit Selection

Units are always selected for display in a presentation group. The set of units is on the Built-in Unit Axis, or simply “unit axis”.

### 6.24.4 The Primary Axis

Elements in a presentation group that are not axis elements, not member elements, and do not have same local-name as a unitRef attribute value, are collectively called members on the Built-in Primary Axis, or simply “primary axis”.

### 6.24.5 Fact Selection

Non-numeric facts are selected for display when their context is selected and their element is on the primary axis.

Numeric facts are selected for display when their context is selected and their element is on the primary axis.

The values of @xml:lang, @xsi:nil and @decimals have no effect on selection whether present or not.

When there are duplicate facts as defined by 6.5.12, only one fact is selected.

### 6.24.6 Layout as Columns and Rows

A set of facts to be displayed has, at a minimum, a primary axis and a period axis. If there are numeric facts, it also has a unit axis. If the contexts have xbrli:segment elements then it has a set of additional axes. To lay out a report, every axis with more than one member must be assigned a layout direction (column or row) and if there is more than one axis per direction, they must be nested.

In the default layout, the period axis is on the columns and the primary axis is on the rows. For example:

| **Period Axis →** | **12 mo. ended Dec 31, 2013** | **Dec 31, 2012** |
|---|---|---|

| Period Axis → | 12 mo. ended Dec 31, 2013 | Dec 31, 2012 |
|---|---|---|
| Primary Axis ↓ | | |
| Line Items: | | |
| Revenue: | | |
| Assets: | | |

If there is a Unit axis, the units are on the Columns. If there are any other axes, they are on the rows. The nesting of the columns in the default layout is:

- The period axis is outermost;
- The unit axis is innermost.

For example:

| Period Axis → | 12 mo. ended Dec 31, 2013 | 12 mo. ended Dec 31, 2013 | Dec 31, 2012 | Dec 31, 2012 |
|---|---|---|---|---|
| Unit Axis → | USD | CNY | USD | CNY |
| Primary Axis ↓ | | | | |
| Line Items: | | | | |
| Revenue: | | | | |
| Assets: | | | | |

The nesting of rows in the default layout is:

- The primary axis is innermost;
- Other axes are nested from outermost in, according to the order in which their axis element appears in the presentation base set.

For example, if the presentation base set had ordered the "Entity" Axis before the primary axis with a default member and one member "ABS Subsidiary", then the nesting would appear as follows:

| Entity Axis ↓ | Period Axis → | 12 mo. ended Dec 31, 2013 | Dec 31, 2012 |
|---|---|---|---|
| | Primary Axis ↓ | | |
| | Line Items: | | |
| | Revenue: | | |
| | Assets: | | |
| ABC Subsidiary | | | |
| ABC Subsidiary | Line Items: | | |
| ABC Subsidiary | Revenue: | | |
| ABC Subsidiary | Assets: | | |

A warning is issued when the nesting of axes cannot be determined (see 6.26.6).

### 6.24.7 Member Ordering

Each axis has a characteristic ordering of its members either implicitly for all built-in axes (primary, period and unit), implicitly by a specified ordering of typed dimension members, or explicitly by the order of axis member elements in each specific presentation group.

When the period axis is on the columns, the periods are ordered first by durations before instants, then by increasing duration, and then by descending end date. For example:

| **Period Axis →** | **3 mo. ended Dec 31, 2013** | **3 mo. ended Dec 31, 2012** | **9 mo. ended Dec 31, 2013** | **9 mo. ended Dec 31, 2012** |
|---|---|---|---|---|
| Primary Axis ↓ | | | | |
| Line Items: | | | | |
| Revenue: | | | | |
| Income: | | | | |

The order of elements along the primary axis is determined by traversing the presentation relationships top-down, with parents before their immediate children, and the immediate children ordered by the value of the order attribute ascending.

If there is no Unit Axis in the presentation base set, units are ordered by their order of appearance in the instance (6.12.9). The example above using USD and CNY would appear if the USD unit appeared in the instance before the CNY unit.

If there is more than one value of attribute xml:lang appearing on facts in the instance, then there is an implicit Language Axis in which facts with language “en-US” appear before all others, and the other language codes appear in case-insensitive lexical order.

Members along a typed dimension axis whose @xbrldt:typedDomainRef references an element whose XML Schema data type defines an order relation, are ordered by that relation. If there is no defined ordering, but the data type declaration includes xs:enumeration elements, the value ordering is determined by the sequence of xs:enumeration elements. If there is no ordering and no enumeration, then the values are sorted space-normalized, case sensitive, lexically.

The order of members along any other axis is determined in the same way as for the primary axis, by traversing the presentation base relationships. Conventionally, the default member of the axis appears first without any label, as illustrated in the “ABC Subsidiary” example above.

### 6.24.8 Merged Columns

If every column in the default layout represented a different combination of period and unit, then the display would often have significant empty space. In the examples below, the Revenue element is a duration-type element and the Assets element is an instant-type element, so that the figures could only appear this way:

| **Period Axis →** | **3 mo. ended Dec 31, 2013** | **9 mo. ended Dec 31, 2013** | **Dec 31, 2013** |
|---|---|---|---|
| Primary Axis ↓ | | | |
| Line Items: | | | |
| Revenue: | xxx,xxx | yyy,yyy | |

| Period Axis → | 3 mo. ended Dec 31, 2013 | 9 mo. ended Dec 31, 2013 | Dec 31, 2013 |
|---|---|---|---|
| Assets: | | | zzz,zzz |

Columns representing an instant period are instead shown merged with the columns representing durations that end on that date:

| Period Axis → | 3 mo. ended Dec 31, 2013 | 9 mo. ended Dec 31, 2013 |
|---|---|---|
| Primary Axis ↓ | | |
| Line Items: | | |
| Revenue: | xxx,xxx | yyy,yyy |
| Assets: | zzz,zzz | zzz,zzz |

A set of facts with different units all on distinct elements may be merged into a single column as well. In particular, when facts whose unit is a currency, facts with units "shares", and facts whose unit is that same currency "per share" have compatible periods, they are merged into the same columns.

### 6.24.9 Period Start labels

An instant-type element of the primary axis that has a period start preferred label (see 6.12.7) results in a special kind of layout and column merge called a movement analysis. In a movement analysis, duration-type facts are matched to instant-type facts whose date-times are the same as its start and end dates. The same fact may thus appear as the ending value of one column, and the starting value of another. In the example below, the fact shown as YYY,YYY at Dec 31, 2012 is at the end of one period and the start of the next:

| USD | 12 mo. ended Dec 31, 2013 | 12 mo. ended Dec 31, 2012 |
|---|---|---|
| Line Items: | | |
| Balance, start of period: | YYY,YYY | xxx,xxx |
| Changes: | --- | --- |
| Balance, end of period: | zzz,zzz | YYY,YYY |

In general, the starting and ending balance facts should be matched with at least one fact representing the duration between them, otherwise a warning may be issued (6.26.2).

Note that the order of elements along the primary axis is preserved and does not affect whether the layout is considered a movement analysis; the following example is equally valid, resembling a statement of cash flows:

| USD | 12 mo. ended Dec 31, 2013 | 12 mo. ended Dec 31, 2012 |
|---|---|---|
| Line Items: | | |
| Increases: | --- | --- |

| USD | 12 mo. ended Dec 31, 2013 | 12 mo. ended Dec 31, 2012 |
|---|---|---|
| Decreases: | --- | --- |
| Other Changes: | --- | --- |
| Balance, start of period: | YYY,YYY | xxx,xxx |
| Balance, end of period: | zzz,zzz | YYY,YYY |

### 6.24.10 Column Headings and Promotion

If all column headings share the same units or period, then those axes are "promoted" into the upper left corner of the layout to avoid redundancy.

### 6.24.11 Row Headings and Promotion

The text shown in each row heading on the primary axis is the text of preferred label on that element position on the primary axis (see 6.11.4).

The text shown for non-primary axis members is a concatenation of the outermost member name's preferred label (defaulting to the standard label), followed by a vertical bar "|", followed by the next outermost member name label, and so on.

If the default member of an axis is the first number shown in order on that axis, its label is considered blank.

Any member that is not the only member shown for a given axis in that report is promoted into the upper left corner of the layout.

### 6.24.12 Footnotes and Merging

Footnotes of a report are displayed at the bottom of a report, sequentially numbered, and the footnote marks are numbers that appear as a superscript to the right of each fact to which they refer.

Every report's footnote numbering is local to that report, so that if a fact with a footnote is displayed in two different reports, it will be displayed with the same footnote text at the bottom of the report, but a different superscript number.

If all of the facts on a row have the same footnote mark, then that footnote mark is removed from the facts and "merged" to a position just to the right of the row labels and removed from the cells.

If all of the facts on a column have the same footnote mark, then that footnote mark is "merged" into the heading of the column and removed from the cells.

### 6.24.13 Flow Through Suppression on Statements

"Flow through" occurs when a fact is selected for display in more than one presentation group. One of the most common examples is that "Net Income" appears on both an income statement and a statement of cash flows.

Only presentation groups for which the "Type" token as described in 6.7.12 has the value "Statement" are subject to "flow through" suppression.

When a statement contains a column of facts that are all rendered in a column of some other presentation group, the column that is a subset of the other is removed (suppressed).

If columns in two statements have identical facts, then the column in the statement that appears first according to "SortCode" (6.7.12) is retained.

### 6.24.14 Cash Flow Statements

Presentation base sets for which the "Type" token as described in 6.7.12 has the value "Statement" and the "Title" text contains the word "cash" followed by "flow", then the only columns shown are those with the longest duration and those which have at least one-fourth the number of rows containing values as the columns with longest duration.

This is a special case of flow through suppression; without it, a typical cash flow statement for a 3rd quarter financial statement might display unwanted columns.

### 6.24.15 Statements of Changes in Shareholder Equity

Presentation base sets for which the "Type" token has the value "Statement", that present facts with period start and period end labels, and the "Title" text does not contain "parenthetical" but does contain the case insensitive pattern:

a. "stockholder", "shareholder", or "changes" in addition to either "equity" or "deficit", or

b. "partners" or "accounts" in addition to "capital", or

c. "statement" and "equity"

are considered "Statement of Changes in Equity" statements. These have a special movement analysis layout. These axes, if present, are shown on the rows, in this nesting order:

a. Period

b. Scenario (StatementScenarioAxis)

c. Primary

d. Creation Date (CreationDateAxis)

e. New Accounting Pronouncements (AdjustmentsForNewAccountingPronouncementsAxis)

f. Adjustments for Change in Accounting Principle (AdjustmentsForChangeInAccountingPrincipleAxis)

g. Error corrections and Prior Period Adjustment (ErrorCorrectionsAndPriorPeriodAdjustments-RestatementByRestatementPeriodAndAmountAxis)

These axes, if present, are shown on the columns, in this nesting order:

a. Legal Entity (LegalEntityAxis)

b. Equity Components (StatementEquityComponentsAxis)

c. Partner Capital Components (PartnerCapitalComponentsAxis)

d. Class of Stock (StatementClassOfStockAxis)

e. (All other axes present)

f. Unit

Also if the Scenario Axis is present then its member ordering is fixed in this order:

a. Previously Reported (ScenarioPreviouslyReportedMember)

b. Restatement Adjustment (RestatementAdjustmentMember)

c. Change In Accounting Principle (ChangeInAccountingPrincipleMember)

d. Unspecified (the default)

If the set of facts presented does not contain instant-type facts and duration-type facts in the expected alternating arrangement, a warning may be issued (see 6.26.3).

### 6.24.16 Layout Qualifiers

In addition to general layout and formatting rules there are additional ways of altering a layout by modifying the role definition text. When the tokens “Unlabeled”, “Elements”, or “Transposed” (case sensitive) appear in the definition text between curly braces “{…}”, then one of three transformations apply:

1. When the definition text contains the token “{Unlabeled}”, then the elements’ labels do not appear in the leftmost column.
2. When the definition text contains the token “{Elements}”, then the display has an additional column to the right of the labels, showing the element id. The {Elements} display can be useful for reviewing all the detailed content of an Interactive Data instance. {Elements} cannot be used with the period axis on the rows.
3. When the text contains the token “{Transposed}”, then the entire display, after any other layout has been applied, is transposed (rows on the columns and vice versa).

If more than one layout qualifier is present in a definition text, all are ignored.

### 6.24.17 Uncategorized Facts

Facts (and their duplicates) that are not selected for display by at least one presentation base set are shown in an “Uncategorized Facts” report. The report number for the Uncategorized facts is 9999 and it is shown as if it had the “Elements” layout qualifier.

### 6.24.18 Numeric Formatting

Numeric facts are scaled for presentation to reduce the appearance of redundant sequences of “000” groups. Each set of distinct units of facts selected for a report is scaled independently to preserve their significant digits. Note that this is performed only with respect to the fact values; the value of the decimals attribute of a fact does not directly affect this determination. For example, if there are three facts with unit USD:

- Revenues 1,000,000 USD, decimals=-6,
- Assets 100,000 USD, decimals=-3,
- Income 1,000 USD, decimals=0,

then all three facts would be shown scaled by thousands. Other facts in the same report with units such as “Ratio”, “Shares”, or “USD per Share” would not be affected by the scaling of USD.

Cells in the layout have unit symbols assigned as follows:

1. Each numeric cell has a unit (USD, GBP, Shares, etc.). A nonzero number will be displayed with a prefix consisting of the unit.
2. If all of the cells in a column have the same unit, then the symbol is copied to the column heading and removed from the cells.
3. For the non-zero cells in each column, remove a symbol from the cell if it has the same unit as the immediately prior nonzero cell, unless it is in the last row.
4. For the non-zero cells, in each row, remove a symbol from a cell if it has the same unit as the immediately prior nonzero cell, unless it is in the last column.
5. If there is a unique symbol for the unit ($, £, ¥, €, etc.) use that symbol as a prefix instead of the unit name as a suffix.

### 6.24.19 Non-numeric Formatting

Fact values may be non-numeric; the following rules apply when displaying non-numeric values of an element:

1. A date item type is displayed with format “mmm d, yyyy”;
2. A time item type is displayed with format “hh:mm:ss”;
3. A datetime item type where the time part is not 00:00:00 is displayed with format “mmm d, yyyy hh:mm:ss”;
4. A duration item type (the value looks like “P..Y..M..D..H..M..S”) is formatted as “.. years, .. months, .. days, .. hours, .. minutes and .. seconds”, omitting any zero values.
5. A fact value that matches the regex for an XML QName [_A Za z][A Za z]*:[_A Za z][A Za z0-9]* is displayed as follows:
    a. If the QName is being displayed with preferred label p and it has preferred label p in this DTS, then display that label value;
    b. If the QName as a standard label in this DTS, then display that standard label value;
    c. Otherwise display the QName unchanged.
6. A string that matches the regex “[^~]*~\s+{URI}\s+[^~]*~.*” is interpreted as an embedding command;
7. A string that contains the “<“character followed by a QName and whitespace, “/>” or “>” is interpreted as escaped XHTML and is rendered as XHTML.
8. Otherwise the string is copied to the output unchanged.

### 6.24.20 The Filing Summary

In addition to individual R-files, the renderer produces a Filing Summary file that contains data about the input files, each R-file output, warnings and error messages logged during processing, and other information.

In particular, the Filing Summary contains for each report a computed “menu category” to assist in organizing a hierarchical menu for all reports. The renderer computes the menu category by analyzing the report's role definition text (6.7.12) as follows:

***SortCode*** determines the order of appearance (6.24.1).

***Type*** distinguishes between statements and non-statements.

***Title*** is text to be displayed in the menu augmented with the following patterns: "(Policies", "(Tables", "(Details", layout qualifier tokens (6.24.16), and text that indicates cash flows (6.24.15) and statements of changes in equity (6.24.16).

The order of appearance and patterns in the Title for a single Interactive Data instance are processed as follows:

| Category | Condition |
|---|---|
| Cover | Appears in first position and Type is not Statement |
| Statements | Type is Statement |
| Notes | Appears after Statements and is not Policies, Tables or Details |
| Policies | None of the above, and Title contains "(Polic" |
| Tables | None of the above, and Title contains "(Table" |
| Details | None of the above, and Title contains "(Details" |
| Other | None of the above |
| Uncategorized | Always appears as the last report |

Note that the reports are categorized in order of appearance, and their category may depend on what report categories have already appeared.

An Uncategorized Facts report, if present, would always be in the last position by virtue of being report number 9999.

### 6.24.21 Multiple Instances

EDGAR submissions may have multiple Interactive Data instance document attachments. The renderer processes them all together in the same order that the instances appeared as EDGAR attachments. There is a single Filing Summary file output, and all the reports are numbered sequentially starting at 1. Each instance has a separate set of menu categories. When assigning a Menu Category as described in 6.24.19, any report whose SortCode is less than the SortCode of the previous report marks the beginning of a new set of menu categories.

If there are multiple instances each with uncategorized facts, they are numbered in descending order 9999, 9998, etc.

### 6.24.22 Workbook Output

The filing summary and reports are processed to produce a spreadsheet workbook. Each report is shown as a separate sheet, with a name derived from the first 32 characters of the presentation base set title. Each fact is presented in a spreadsheet cell. Formatting of individual numeric and non-numeric facts is simplified as compared to the report HTML format.

## 6.25 Rendering of Mutual Fund Risk/Return Summary Interactive Data

An Interactive Data instance containing any fact whose element namespace contains the subtext "xbrl.sec.gov/rr/" is a Mutual Fund Risk/Return Summary (RR) instance. These filings are rendered with some differences as compared to other instances:

- The numeric value 0 is formatted as "none" (6.24.18).

- If any instance in a filing is an RR instance then the menu category of each report is empty, and all reports are shown together in a single menu called "Risk/Return Reports" (6.25.21).
- There is no workbook output (6.25.22).

RR instances are also allowed to use the additional features below.

### 6.25.1 Embedding Commands

Conventional rendering of Interactive Data consists only of one report per presentation base set. These are called the "top level" reports. Embedding commands allow additional reports that are not at top level. A text block fact may contain an embedding command, which is a section of XHTML that looks like the following, anywhere in the text block:

```
~ http://xbrl.sec.gov/rr/role/ShareholderFeesData
column period compact *
row dei_LegalEntityAxis compact eg_S000005977Member
row dei_ProspectusShareClassAxis compact *
~ Comments can go here
```

The purpose of an embedding command is to identify a presentation base set, select a subset of the contexts to display, and display the resulting report in place of where the content of the text block would have been shown. An embedding command consists of:

- One Role URI, which identifies the presentation base set to use for the layout;
- A list of "iterators", each of which:
  - Places one of the axes (primary, period, unit, as described in 6.24.4 and 6.24.5) on either the rows or columns.
  - identify the style of that axis display (compact or nodisplay);
  - indicates which members of the axis may appear in the selected contexts (6.24.2).

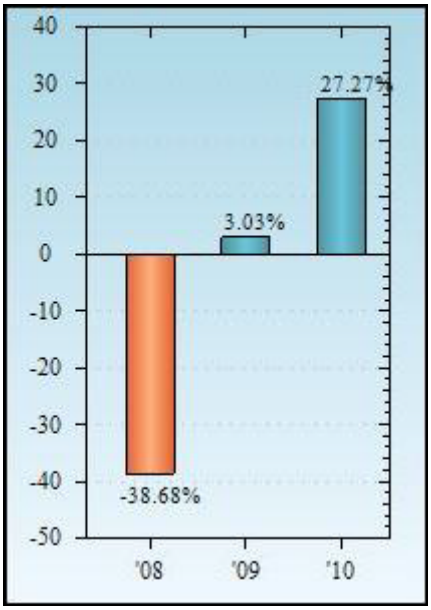
A "compact" display means that each axis member is shown on a separate row (or column) with its label; a "nodisplay" means that the label is not shown. Embedding layouts do not support the use of period start and period end preferred label roles.

Embedding command syntax, and the possible warning messages that may result from processing the command, are detailed in 6.26.4 through 6.24.6.

### 6.25.2 Bar Charts

When an embedded command has a role URI that contains the case-insensitive text "barchart" and the primary elements are drawn from the set rr_AnnualReturn1990, rr_AnnualReturn1991, and so forth, then the renderer produces a graphic instead of a conventional table. Up to 20 facts may be shown. The bar chart has a fixed height and auto-scales vertically; it has fixed width horizontal bars. For example, three facts are displayed in the graphic shown below:

| Element | Value |
|---|---|
| rr_AnnualReturn2008 | -0.3868 |
| rr_AnnualReturn2009 | 0.0303 |
| rr_AnnualReturn2010 | 0.2727 |




Although it is not necessary, the horizontal width of the graphic can be adjusted by adding 'nil' valued facts.

Footnotes on the fact values are ignored.

## 6.26 Syntax related to rendering

The renderer processes Interactive Data instances, linkbases and schemas that are valid with respect to the preceding sections 6.1 through 6.23. Even valid instances may contain syntax that cannot be interpreted by the renderer. This section defines the syntax that "must" or "must not" appear, with a violation error causing EDGAR to remove the Interactive Data exhibit.

A valid instance may also contain syntax that indicates that the data has been incorrectly tagged or that it cannot be displayed in a compliant fashion; this section defines syntax that "should" or "should not" occur and is communicated to the user via a warning.

### 6.26.1 An effective presentation relationship base set that has an Axis element without its default member as a descendant should display at least one fact having a non-defaulted member on that axis.

If the default member of an Axis does not appear in an effective presentation relationship base set, then the only facts that can be displayed by that presentation base set are facts in contexts having a non-defaulted member on that Axis. If the instance contains no such facts, then the base set will never display anything.

### 6.26.2 Facts presented in an effective presentation relationship base set using period start or period end preferred labels should contain alternating instant and duration facts.

The renderer lays out a set of facts with at least one column for each period, ordering the columns by increasing duration and descending date.

An effective presentation relationship base set in which facts are presented with the period start and period end roles as described in 6.12.6 is considered a movement analysis. When the renderer presents a movement analysis of a set of facts consisting of beginning and ending values

and changes that occurred during the period, it orders the periods by alternating the instants and durations, in decreasing duration and increasing end date order.

The date-time of an instant-type fact shown with a period start (or end) label should appear as the start (or end) date-time of at least one duration-type fact selected (in the sense of 6.24.5) in the same movement analysis presentation group.

### 6.26.3 A statement of changes in equity should contain at least one duration-type fact with starting and ending date-times matching instant facts at those date times.

An effective presentation relationship base set that is recognized as representing a statement of changes is a table with sets of rows having alternating instant and duration-type elements (6.24.10). The special layout is not needed unless there is at least one duration-type fact that represents the change in value from one instant to another, even if it is a nil-valued fact used as a placeholder.

### 6.26.4 Facts of type “text block” having text content containing an embedding command must have valid embedding command syntax.

A text block fact may contain an Embedding Command as detailed in Section 6.25. The following text is an example of an embedding command:

```
~ http://xbrl.sec.gov/rr/role/ShareholderFeesData
column period compact *
row dei_LegalEntityAxis compact (eg_AaaMember, eg_BbbMember)
row rr_ProspectusShareClassAxis compact *
~
```

The beginning and ending “~” (tilde, ASCII hex 7E) indicate that the content of the enclosing element is an embedding command. Any text appearing before the first or after the second tilde is ignored.

An embedding command consists of one role URI followed by zero or more iterators. Each iterator consists of case-sensitive tokens separated by whitespace.

The role URI must be the role URI of presentation relationships used to display the facts or contain the substring “BarChart”.

Any token with “_” (underscore, ASCII hex 5F) must denote an element. The text before the first underscore is the element preferred namespace prefix as defined in paragraph 6.7.7. The string after the first underscore must be nonempty and must be the element local name.

The first token of an iterator must be “row” or “column”.

The second token of an iterator must be “period”, 'unit', “primary”, or a token with an underscore that denotes an Axis as defined in 6.7.23.

The third token must be the word “compact” or “nodisplay”.

The fourth token is either “*” meaning “all”, or a token with an underscore that denotes a Domain Member as defined in 6.7.27, or a parenthesized list of Domain Members.

### 6.26.5 An embedding command must have at least one row iterator and one column iterator, either explicit or defaulted.

Embedding results in a different layout than the default layout of non-embedded reports (6.24.6). In an embedding command, the period and unit built-in axes are the default rows and all other axes are the default columns (prior to transposition (6.24.16), which reverses rows and columns).

### 6.26.6 An embedding command and the effective presentation relationship base set designated by its role URI should together provide an ordering of row axes and column axes for all facts it displays.

The order of axes displayed on rows and the axes displayed on columns first takes into account the order of iterators in the embedding command. Then, for axes not named in the embedding command but used in the contexts of facts to be displayed, axis ordering is determined by the effective presentation relationship base set whose role URI is that of the embedding command.

### 6.26.7 A Bar Chart should select at least one Annual Return fact.

When the role URI of an embedding command as described in section 6.24 contains the substring “BarChart” then its row and column iterators define a set of Annual Return facts, and the set should not be empty.

### 6.26.8 A Bar Chart must select no more than twenty Annual Return facts.

When the role URI of an embedding command as described in section 6.24 contains the substring “BarChart” then its row and column iterators define a set of Annual Return facts, and the set must not contain more than twenty facts that are not duplicates (as defined by 6.5.12).

### 6.26.9 An embedding command should not have both “{Elements}” in the definition text of its URI, and an iterator with direction token “column” and axis token “primary”.

The layout qualifier “{Elements}” forces the primary axis to be displayed as rows.

# 7. PREPARING AND TRANSMITTING EDGARLINK ONLINE SUBMISSIONS

## 7.1 Introduction

EDGARLink Online allows you to prepare and submit 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 using the online interface.

EDGARLink Online submissions are typically accessed from the 'EDGARLink Online Form Submission' link on the EDGAR Filing Website. However, Regulation A form types DOSLTR, 1-A-W, 1-A-W/A, 253G1, 253G2, 253G3, 253G4, 1-SA, 1-SA/A, 1-U, 1-U/A, 1-Z-W, and 1-Z-W/A which are EDGARLink Online submissions can also be accessed from the 'Regulation A' and the 'Draft Offering Statement' links on the EDGAR Filing Website. Additionally, a Draft Registration Statement which is also an EDGARLink Online submission is accessed from the 'Draft Reg. Statement' link on the EDGAR Filing Website. The process to create and submit these form types is identical to an EDGARLink Online submission.

When you create your submission using EDGARLink Online, you must enter information into specified fields. Some fields are required, some fields are required when applicable, and some fields are optional. Required fields are indicated by a '*' next to their labels. The EDGAR rules apply to both mandatory/required and optional fields. When you enter information into EDGAR-specified fields in the EDGARLink Online submission, headers are automatically created in XML.

Just as EDGAR uses access codes to recognize you as a filer, EDGARLink Online 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 Online verifies that the information required for submission validation has been entered. For example, if the submission requires the time period for which you are filing the report, EDGARLink Online 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." You must enter information in all header fields designated as "required" in the submission or EDGARLink Online will prevent you from making the submission.

EDGARLink Online helps you prepare, submit, and correct submissions by:

- Formatting your submission information using XML. This formatting is needed to process your submission in EDGAR. To manually create a submission in XML, see Chapter 10, "Filer-Constructed XML Submissions."
- Checking for formatting errors in the document and submission prior to submitting it.
- Assisting you in troubleshooting errors. EDGARLink Online provides a screen text viewer that allows you to identify errors in the submission.

  **Note:** If there are errors in your submission document, you need to incorporate your changes, save the document, and reattach it to your submission.

You can use the EDGAR Filing Website to submit EDGARLink Online Filings.The EDGAR Gateway will also direct you to the EDGAR Filing Website.

**Note:** Please remember to enter https when entering the URL. You will not be able to access the EDGAR Filing Website without the "s" designation.

The EDGAR Filing Website provides the following capabilities:

- Accesses EDGAR's features using the Internet.
- Provides online submission preparation and transmission.
- Provides editing capabilities for your company information.
- Provides submission notification messages.
- Provides requested Return Copy download capabilities.
- Allows filers to update their EDGAR Password.

We require that your browser support JavaScript 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 use the EDGAR Filing Website to submit EDGARLink Online filings.

### 7.1.1 Using the EDGAR Filing Website

Later in this document there will be step-by-step instructions for accessing the EDGARLink Online submissions form types. 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 it directly:

1. Connect to the Internet.
2. Go to the EDGAR Filing Website Login page (https://www.edgarfiling.sec.gov).
3. Click in the CIK field and enter your CIK.

   **Note:** You must obtain Filer Login credentials (CIK and Password) to log in to the EDGAR Filing Website. For more information, please refer to Section 3.2 of Volume I of the Filer Manual.

4. Press [Tab] and enter your password. This is your login password, not your CCC, PMAC, or passphrase. Your password is case-sensitive.
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 Section 3.2.4 of Volume I of the Filer 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.

Once you log in 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 Filing Website Welcome page. From this menu you can move back and forth between pages, find news, or get additional assistance.

This menu is broken down into six different sections:

- Information Exchange
- Draft Submissions
- Regulation A
- Regulation Crowdfunding
- Online Forms
- Support

#### 7.1.1.1 Information Exchange

In the Information Exchange section there are four links:

- Transmit

The 'Transmit' link allows you to transmit your filings to EDGAR. This function applies to filer-constructed submissions.

- Retrieve/Edit Data

By clicking the 'Retrieve/Edit Data' link, you can query company, filing, or module/segment information, retrieve your Return Copies or fee account information, request return of unused funds, or change your password or CCC.

- EDGARLink Online Form Submission

By clicking the 'EDGARLink Online Form Submission' link, you can select a submission type to open it, and then enter the submission information, attach and validate documents and submit. Once submitted, the filing is processed by EDGAR.

- Fee Rate Table

Click the 'Fee Rate Table' link to view the latest fee rate information from the SEC. The fee rate information displayed is:

  - Form Type
  - Fee Rate
  - Validity Date
  - Fee/Interest
  - Fee Type

EDGARLink Online automatically includes the fee rates for calculating submission fees. Details for using EDGARLink Online to calculate the fee rates are covered in Section 7.2.2, "Viewing the Fee Rate."

#### 7.1.1.2 Draft Submissions

This menu section provides links that enable you to file Draft Registration Statements and Draft Offering Statements.

Draft Registration Statements are EDGARLink Online submission form types which can be submitted via the following link:

- Draft Reg.Statement

This link allows you to prepare and submit a New Draft Registration Statement (Form DRS), an Amended Draft Registration Statement (Form DRS/A), or a Correspondence Related to Draft Registration Statement (DRSLTR) to EDGAR for processing. Companies that qualify to submit draft registration statements either under the JOBS Act §106 or the Division of Corporation Finance's Foreign Private Issuer policy must prepare and submit their confidential draft documents here. Filers can disseminate previously accepted draft registration statements that are yet to be disseminated to the public via the 'Draft Reg. Statement' link.

- Draft Offering Statement

Click the 'Draft Offering Statement' link to view the File Regulation A Forms page. This page displays links to Regulation A submission form types, including the following draft offering statements:

  - Non-public draft offering statement under Regulation A (DOS)
  - Non-public draft pre-qualification amendment for offering statement under Regulation A (DOS/A)
  - Draft Offering Statement Letter (DOSLTR)

These links allow you to prepare and submit DOS, DOS/A, and DOSLTR submission form types to EDGAR for processing. You can also disseminate previously accepted draft offering statements via the 'Disseminate Draft Offering Statement' link on the File Regulation A Forms page.

#### 7.1.1.3 Regulation A

This menu section provides a link that enables you to file Regulation A submission form types and disseminate previously accepted draft offering statements. Click the 'Regulation A' link to view the File Regulation A Forms page. The Regulation A submission form types are: DOS, DOS/A, DOSLTR, 1-A, 1-A/A, 1-A POS, 1-A-W, 1-A-W/A, 253G1, 253G2, 253G3, 253G4, 1-K, 1-K/A, 1-SA, 1-SA/A, 1-U, 1-U/A, 1-Z, 1-Z/A, 1-Z-W, and 1-Z-W/A.

If you select Regulation A submission form type DOSLTR, 1-A-W, 1-A-W/A, 253G1, 253G2, 253G3, 253G4, 1-SA, 1-SA/A, 1-U, 1-U/A, 1-Z-W, or 1-Z-W/A, then you will be directed to the Main tab of the selected form type on the EDGARLink Online application. Refer to Section 7.3, "Preparing your EDGARLink Online Submission," for instructions on how to prepare these EDGARLink Online submissions: DOSLTR, 1-A-W, 1-A-W/A, 253G1, 253G2, 253G3, 253G4, 1-SA, 1-SA/A, 1-U, 1-U/A, 1-Z-W, and 1-Z-W/A.

If you select Regulation A submission form type DOS, DOS/A, 1-A, 1-A/A, 1-A POS, 1-K, 1-K/A, 1-Z, and 1-Z/A, then you will be directed to the Filer Information tab of the selected form type on the Online Form. Refer to Section 8.2.3, "File Regulation A Forms," for instructions on

how to prepare the following Regulation A form types: DOS, DOS/A, 1-A, 1-A/A, 1-A POS, 1-K, 1-K/A, 1-Z, and 1-Z/A.

#### 7.1.1.4 Regulation Crowdfunding

This menu section provides a link that enables you to file Regulation Crowdfunding submission form types. The Regulation Crowdfunding form types are: C, C-W, C-U, C-U-W, C/A, C/A-W, C-AR, C-AR-W, C-AR/A, C-AR/A-W, C-TR, C-TR-W, CFPORTAL, CFPORTAL/A, and CFPORTAL-W.

If you select Regulation Crowdfunding submission form type C, C-W, C-U, C-U-W, C/A, C/A-W, C-AR, C-AR-W, C-AR/A, C-AR/A-W, C-TR, or C-TR-W you will be directed to the Filer Information screen for the form. Refer to Section 8.2.5, "File Form C," for instructions on how to prepare the following Regulation Crowdfunding form types: C, C-W, C-U, C-U-W, C/A, C/A-W, C-AR, C-AR-W, C-AR/A, C-AR/A-W, C-TR, and C-TR-W.

If you select Regulation Crowdfunding submission form type CFPORTAL, CFPORTAL/A, or CFPORTAL-W, then you will be directed to the Filer Information screen for the form. Refer to Section 8.2.7, "File Form Funding Portal," for instructions on how to prepare the following Regulation Crowdfunding form types: CFPORTAL, CFPORTAL/A, and CFPORTAL-W.

#### 7.1.1.5 Online Forms

This menu section provides links that enable you to file online submissions of the following forms:

- File 13H

  Allows you to prepare and submit Form 13H variants (13H, 13H-A, 13H-Q, 13H-I, 13H-T, and 13H-R) to EDGAR for processing.

- File Form 13F

  Allows you to prepare and submit Form 13F variants (13F-HR, 13F-HR/A, 13F-NT, and 13F-NT/A) to EDGAR for processing.

- File Municipal Advisor Forms

  Allows you to prepare and submit Municipal Advisor Forms (MA, MA-A, MA/A, MA-I, MA-I/A, and MA-W) to EDGAR for processing.

- File SDR

  Allows you to prepare and submit Form SDR variants (SDR, SDR/A, SDR-A, and SDR-W) to EDGAR for processing.

- File SBS Entity Forms

  Allows you to prepare and submit SBS Entity Forms (SBSE, SBSE/A, SBSE-A, SBSE-A/A, SBSE-BD, SBSE-BD/A, SBSE-C, and SBSE-W) to EDGAR for processing.

- File X-17A-5 Part III

  Allows you to prepare and submit Form X-17A-5 variants (X-17A-5 and X-17A-5/A) to EDGAR for processing.

- File 17-H

Allows you to prepare and submit Form 17-H variants (17HACON, 17HACON/A, 17HQCON, and 17HQCON/A) to EDGAR for processing.

- File Transfer Agent Forms

  Allows you to prepare and submit TA Form variants (TA-1, TA-1/A, TA-2, TA-2/A, and TA-W) to EDGAR for processing.

#### 7.1.1.6 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.

- General Help

If you need help while using EDGAR on the Internet, click '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 a topic, you are shown information or additional links to specify the type of assistance you need.

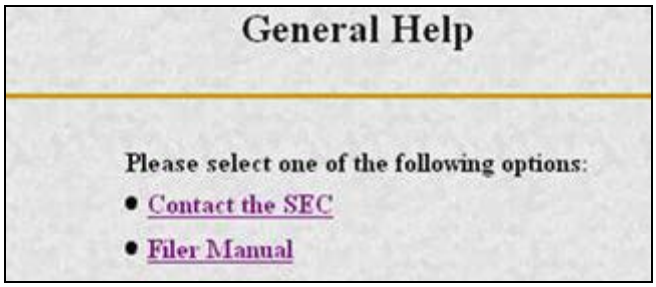



**Figure 7-2: General Help Page**

- Frequently Asked Questions

'Frequently Asked Questions' (FAQ) opens the EDGAR Frequently Asked Questions page. The FAQ page includes different questions that have been asked most often. Click the hyperlink topic to display the answer in the lower portion of the window.

- 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.

- Fees

The 'Fees' link in the EDGAR menu opens the EDGAR Filing Fee Information page. This page contains information on filings that require fees, offsetting fees, making fee payments, and bank wire transfers.

- 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 is still required in EDGAR, but you should not add them if you use EDGARLink Online. By using EDGARLink Online, your header tags and information are automatically placed in the correct nesting order and in the correct places within your submission.

## 7.2 Creating an EDGARLink Online Submission

This section describes the general process for preparing an EDGARLink Online submission and transmitting it to EDGAR for processing.

### 7.2.1 Accessing the EDGARLink Online Submission

You can access the different EDGARLink Online submissions on the EDGAR Filing Website using the EDGARLink Online Form Submission option from the left navigation menu.

**Note:** Draft Registration Statements which are EDGARLink Online submissions can be accessed from the 'Draft Reg. Statement' link displayed under the Draft Submissions section of the EDGAR Filing Website. Companies that qualify to submit draft registration statements either under the JOBS Act §106 or the Division of Corporation Finance's Foreign Private Issuer policy must use this link to prepare and submit their confidential draft documents. No co-registrants are allowed on Draft Registration Statements.

The following sections of this chapter describe the steps for completing one submission form type. You can use these steps whether you are compiling a correspondence, filing a Draft Registration Statement, an annual 10-K, or submitting segments, as the Graphical User Interface for these form types are similar.

Submissions consist of sets of fields and information designated for specific submission types. You will need to fill out the appropriate submission before you transmit it.

To access an EDGARLink Online submission:

1. Access the EDGAR Filing Website and log in.
2. Click one of the following links on the left navigation menu, based on the form type you want to submit:
   - **Draft Reg.Statement**

     The Draft Registration Statements page displays. Proceed to step 3 to access the form type you want to submit.
   - **Draft Offering Statement**

     The File Regulation A Forms page displays. Proceed to step 4 to access the EDGARLink Online submission form type DOSLTR (Draft Offering Statement Letter).
     - Regulation A

The File Regulation A Forms page displays. Proceed to step 5 to access the EDGARLink Online submission form types for Regulation A that you want to submit.

- EDGARLink Online Form Submission

The EDGARLink Online Type Selection page displays. Proceed to step 6 to access the form type you want to submit.

3. On the Draft Registration Statements page, click either the 'New Draft Registration Statement' or the 'Amended Draft Registration Statement' link to submit a draft registration statement. Click the 'Correspondence Related to Draft Registration Statement' link to submit a correspondence related to the draft registration statement.

**Note:** All correspondence with the staff during the confidential or non-public portion of the filing review process must be submitted using the 'Correspondence Related to Draft Registration Statement' link. This ensures that your communication with the staff during the confidential or non-public part of the review remains in the non-public status. Do not send correspondence relating to a draft registration statement as a separate submission (using the CORRESP submission type).

**Figure 7-3: Draft Registration Statements Selection Page**

The selected draft registration statement page appears. Proceed to Section 7.3, "Preparing Your EDGARLink Online Submission" for details on how to prepare your draft registration statement.

**Note:** If you want to disseminate a draft registration statement, click the 'Disseminate Draft Registration Statement' link. Refer to the steps outlined in Section 7.7.1, "Disseminating Draft Registration Statements," for information

on how to disseminate a previously submitted DRS or DRS/A submission.

4. On the File Regulation A Forms page that displays, select Draft Offering Statement Letter (DOSLTR) and click the [Next] button. The Draft Offering Statement Letter (DOSLTR) page displays. DOSLTR is an EDGARLink Online submission type and for instructions on how to prepare your draft offering statement letter, refer to Section 7.3, "Preparing your EDGARLink Online Submission."
5. On the File Regulation A Forms page that displays, select the EDGARLink Online submission 1-A-W, 1-A-W/A, 253G1, 253G2, 253G3, 253G4, 1-SA, 1-SA/A, 1-U, 1-U/A, 1-Z-W, or 1-Z-W/A that you want to submit and click the [Next] button. The screen for the selected submission type appears. Refer to Section 7.3, "Preparing your EDGARLink Online Submission," for instructions on how to complete these EDGARLink Online submissions.
6. On the EDGARLink Online Submission Type Selection page, click the submission form type link. Alternatively, scroll through the Submission Types list box and select a submission type, then click the [Go to Form] button.

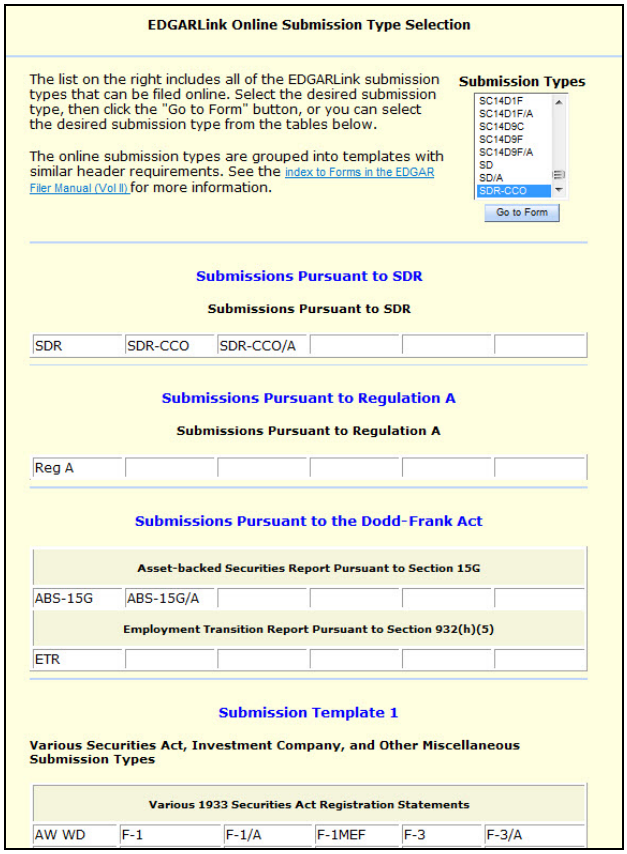



**Figure 7-4: EDGARLink Online Submission Type Selection Page**

The selected submission type appears.

**Note:** The 'REG A' link on the EDGARLink Online Submission Type Selection page allows you to access Regulation A submission form types and disseminate previously accepted draft offering statements.

Refer to Section 7.3, “Preparing your EDGARLink Online Submission,” for instructions on how to prepare and submit these EDGARLink Online submissions: DOSLTR, 1-A-W, 1-A-W/A, 253G1, 253G2, 253G3, 253G4, 1-SA, 1-SA/A, 1-U, 1-U/A, 1-Z-W, and 1-Z-W/A.

Refer to Section 8.2.3, “File Regulation A Forms,” for instructions on how to prepare and submit the following Regulation A form types: DOS, DOS/A, 1-A, 1-A/A, 1-A POS, 1-K, 1-K/A, 1-Z, and 1-Z/A.

### 7.2.2 Viewing the Fee Rate

EDGARLink Online contains the latest fee rates from the SEC and automatically inputs this information into the Offering & Fees page.

When you begin working on your fee bearing submission, EDGARLink Online uses this information to update the amount owed by automatically loading the rate into your submission. When the fee rates change, the latest rate is available in your submission. Check the EDGAR Filing Website for changes in fees. The changes in fee rate are noted on the EDGAR Welcome pages.

## 7.3 Preparing Your EDGARLink Online Submission

### 7.3.1 Submission

This section outlines how to organize the EDGARLink Online submissions. Section 7.3.11, “Module and Segment Submissions,” provides support for preparing module and segment submission. Section 7.3.14, “Bulk Filing” provides support for transmission of bulk submissions.

#### 7.3.1.1 Submission Structure

To create a submission, EDGARLink Online provides you with a Graphical User Interface (GUI) screen that contains fields where you enter your values. Different forms have different fields that are rendered or do not render depending upon which submission you selected.

Each submission is broken down into sections, called blocks; see Figure 7-5: Submission Main Page. The top block contains a field that displays the filer’s submission type. This information automatically appears once you select the submission. This field is read-only which means you cannot edit the information displayed in it. In this block there are tabs that open the different pages you need to create your submission and also other buttons that allow you to SAVE, PRINT, SUBMIT, RESTORE and EXIT your submission. This block also provides you access to EDGARLink Online 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 submit: correspondence, cover letters, exhibits, forms, and reports. APPENDIX C contains sample submission types.

**Figure 7-5: Submission Main Page**

### 7.3.1.2 Menu Buttons

The EDGARLink Online submissions are easily navigated using the tabs displayed in the upper block of the screen:

- 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 Documents, Notifications and Module/Segment tabs appear for every online submission. The Series/Classes, Fee Offsets and Offering & Fees tabs appear only if you have selected a series and classes or fee bearing form type.

In each EDGARLink Online submission, there are seven working pages: Main, Attached Documents List, Notification Information, Referenced Module/Segment List, Series/Classes (Contracts) Information, Offerings & Fees, and Fee Offset Information. The Documents, Notifications and Module/Segment tabs appear when you open any submission. The Series/Classes tab 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 Fee Offsets and Offering & Fees tabs appear only after you have selected a fee bearing form type.

The [Help] button activates the help functions. If you need help as you are completing your submission, you can access the help files to assist you in the process.

### 7.3.1.3 EDGARLink Online Tool Bar

The tool bar located in the upper block of the screen helps you perform basic functions like save, restore, print, submit, exit and view EDGARLink Online help. The following list displays the buttons and explains what function the button performs:

| Button | Function |
|---|---|
| | The [SAVE] button saves the current submission to your local drive. This will enable you to save a partially completed submission on your computer. If you click this button, your submission fields and attached documents are saved into one file. EDGARLink Online will add an .eis extension to the file name. You can retrieve this file using the [RESTORE] button. |
| | The [PRINT] button prints all the submission tabs, with and without information entered:<br>• The visible text contained in the fields will print.<br>• Submission documents will not be printed. For more information on printing submission documents; see Section 7.3.4.11, “Printing Documents.” |
| | The [SUBMIT] button transmits your submission to EDGAR for processing. When you click the [SUBMIT] button, EDGAR will automatically validate your submission information. If there are errors, EDGAR will provide the list of error messages for this validation. These error messages will be shown in red and display a “red x” icon next to the field names to indicate which fields contain invalid information. You must correct the errors on each page. |
| | The [RESTORE] button allows you to retrieve a previously saved submission. When you click the [RESTORE] button it opens the Restore File window that lets you locate your previously saved submission. |
| | The [HELP] button opens a window displaying the EDGAR Filer Manual (Volumes I – III). |
| | The [EXIT] button exits the current submission and opens the EDGARLink Online Submission Type Selection page. Any data entered will be discarded. |

### 7.3.1.4 Submission Fields

When the fields in EDGARLink Online submissions are displayed, you will notice that some of these fields are mandatory (indicated by a “*” next to the fields label), and some are optional. If the mandatory fields are filled out incorrectly, EDGARLink Online will prevent you from transmitting your submission. You must correct the invalid values. Although the fields without a “*” next to their label are optional, we do ask that you provide any relevant information.

As you are looking at the online submissions, there are certain fields that appear on all submissions and some fields that are not visible. Some of the fields common to all submissions are the Filer CIK, Filer CCC, Submission Contact, and SROs. To enter information in any field in the submission, 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 the entry you want to appear in the field.

EDGARLink Online checks the entry of each field for format and length. If you enter data incorrectly a “red x” icon is displayed next to the associated field.

Some fields do not require input; they read information that has already been entered. For example, on the Attached Documents List page, there is a Document Count field that automatically updates when you attach submission documents. EDGARLink Online counts the number of documents and inserts that number in this field.

Some information is provided via radio buttons and check boxes. These types of fields insert a condition. For example, when you attach documents in the Attached Documents List page, you can have EDGAR validate these documents by activating the check boxes next to the documents and clicking the [Doc Validation] button; see Section 7.4.2, “Document Validation.”

Some fields require a date value. For example, the Fee Offset Information page contains an Offset Filing Date field. You can either enter a valid date in this field or use the calendar icon next to the field to select a valid date.

Before EDGAR can receive, process, and disseminate submissions electronically, filers must include filer information in EDGARLink Online fields. We call the process of adding required information to a prepared submission EDGARizing.

EDGARLink Online 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 Online recognizes the correct combinations of required information and removes much of the submission preparation burden from you.

### 7.3.2 EDGARLink Online Submission Preparation Map

The online submission pages for electronic filing are outlined in Figure 7-6: Submission Requirements for Electronic Filing.

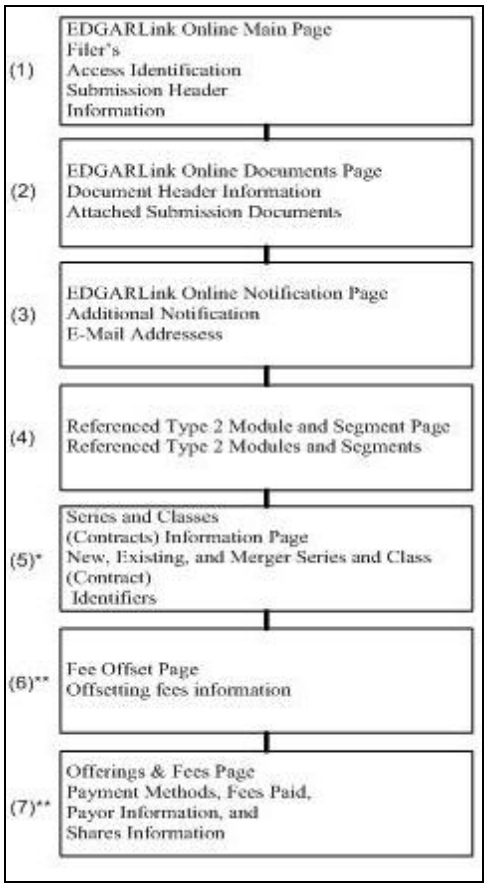



**Figure 7-6: Submission Requirements for Electronic Filings**

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, you must provide the Filer CIK and CCC.

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, EDGARLink Online will not allow you to submit a filing.

(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. The maximum size of each HTML document attached within ABS-15G and ABS-15G/A submission must not exceed 25 MB.

The documents attached to a submission are mimed by EDGARLink Online before transmission, which increases the size of the documents by approximately one third of its original size. The maximum size of your submission, after the miming of the documents by EDGARLink Online, must not exceed 600 MB for form types ABS-EE and ABS-EE/A, and 200 MB for all other form types.

(3) 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 Online 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 Online it does not matter in which order you enter your fields, or on which page you start, because you can save the partially completed submission and return to it later; however, all required fields must be filled out before you transmit the submission.

EDGARLink Online allows you to enter any type of information via a keyboard: numbers, letters, or special characters. EDGARLink Online 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), a “red x” icon is displayed next to the associated field and you cannot complete the processing of your submission until you correct the entry.

Some fields contain pick lists that display when you click the down arrow on the right hand border. When the list appears, click the option you want to choose for that field. Other fields automatically format your entry. The Period field automatically converts dates to the correct EDGAR mm-dd-yyyy format.

Check boxes allow you to tell EDGARLink Online that you want to activate a function. 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 “Is this a 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.

### 7.3.3 The EDGARLink Online 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 Online 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 Online verifies that you have provided a date in the Period field. APPENDIX C, EDGAR SUBMISSION TYPES, 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 EDGARLink Online will prevent you from transmitting your submission to EDGAR.

Fields are categorized in the following two ways for a particular submission:

- **Required** – EDGARLink Online 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 are indicated by a "*" next to the fields name.
- **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 Online 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 XML when you enter filer-supplied information (values) into EDGAR-specified fields in the EDGARLink Online submission. Header information is included when your submission is disseminated.

#### 7.3.3.1 Entering Submission Information

Once you open a submission, you can begin entering submission information. On the Main page, you are required to fill out the Filer CIK, Filer CCC, and SROs fields:

1. Click in the Filer CIK field and enter your CIK. You do not need to enter the leading zeros (0); EDGARLink Online automatically inserts them before the number you enter.
2. Click in the CCC field and enter your CCC. EDGARLink Online will validate the value you entered in the Filer CIK and CCC field to ensure that the combination is valid.

   **Note:** EDGARLink Online masks the CCC value entered by the user.
3. If there are any Co-Registrants, add their CIK and CCC. EDGARLink Online will validate each Co-Registrant CIK and CCC pair to ensure it is valid. If there is more than one co-registrant, click the [Add Co-Registrant] 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. You may remove one or more additional Co-Registrants by checking the box to the left of the Co-Registrant CIK field and then clicking the [Delete Co-Registrant] button.

4. Select value(s) for the SROs field by clicking the check boxes next to each SROs option. If none, select "none."

Depending upon the submission type you are preparing, you may have completed all the required fields for that submission. Some submissions require other fields. For a list of the submission type samples, see APPENDIX C.

If you want to change the submission type in EDGARLink Online, you would be required to exit the current submission using the [EXIT] button. This causes the EDGARLink Online Submission Type Selection page to appear. Any data entered will be discarded. When you change submission types in EDGARLink Online, 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 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.

#### 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. The Period field automatically converts dates to the correct EDGAR mm-dd-yyyy format.

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 Online, the Main page field values will not allow you to exceed the specified number of characters. In some cases, as in CIK, EDGARLink Online inserts leading zeros before your input if the value is less than the field length.

Table 7-1: Information Fields Available on Main Page contains a list of all the fields available on the Main page for all submission types. You may only see some of these fields depending upon the submission type you are preparing.

**Table 7-1: Information Fields Available on Main Page**

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 1 | Is this a LIVE or TEST Filing? | Radio Button | Marks a submission to be treated as a TEST or LIVE filing. Unless the submission is marked as TEST, 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 Online. We cannot change a test submission into a live submission, nor can we change a live submission into a test submission. |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 2 | Would you like a 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. |
| 3 | SROs | Check Box | Identifies one or more stock exchanges or other self-regulatory organizations on which the issuer's securities are listed or traded. The value "NONE" is selected by default. |
| 4 | Submission Contact | Label | Marks the area of the submission contact information. |
| 4a | 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. |
| 4b | 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. |
| 4c | E-mail Address | Ajones@xyz.com | E-mail address of the contact person. Value must be in standard Internet address format, including exactly one "@" character, at least one "." after the "@", one or more EDGAR acceptable characters before the "@", and one or more acceptable EDGAR characters before and after each existing "." This field on submission types N-CR and N-CR/A allows for up to 80 characters. |
| 5 | Filer CIK | 1234567890 | Your SEC-supplied CIK. This field allows up to 10 characters.<br>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.<br>Note: This field is necessary for all forms except Form 144, in which case it is called the Reporting Owner Information field. |
| 6 | 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. |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 7 | File Number | 333-00000-1111 | SEC-supplied file number required for Confirming Copy submissions, some amendments, and other specific submission types. The field allows 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. |
| 8 | 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. |
| 9 | Form Type | Pick List** | Form type for Filer or Co-Registrant used for combining filing form types in a single submission. |
| 10 | Is this filing by a successor company pursuant to Rule 257(b)(5) resulting from a merger or other business combination? | Yes | Select Yes or No to indicate that a successor company is filing because of a merger. |
| 10a | File Number | 24R-00000-1 | SEC-supplied file number. This field allows up to 17 characters, and only one file number for each registrant. 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. |
| 11 | 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. |
| 12 | 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.) |
| 13 | Please Provide a Brief Description of the Update | Updated Item X and Exhibits X and Y | Brief description of the NRSRO filing changes. This field is optional and allows up to 256 characters. |
| 14 | Co-Reg CIK | 1234567890 | The SEC-supplied CIK for a registrant associated with this submission. |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 15 | Co-Reg CCC | 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. |
| 16 | Co-Reg 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. |
| 17 | Co-Reg 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. |
| 18 | Form Type | S-3/A | Used to specify a different form type for a co-registrant filing, or to indicate a combination filing. |
| 19 | Reporting Owner Information | Label | Marks the beginning of reporting owner identification and must be followed by the CIK and CCC.<br>Note: This group replaces the Filer CIK/CCC for Form 144. |
| 19a | CIK | 1234567890 | SEC-supplied reporting owner's CIK. This field allows up to 10 characters. |
| 19b | 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). |
| 19c | Relationship | Pick List; DIRECTOR, OFFICER, OWNER,OTHER | Identifies relationship of the reporting owner to the subject company. |
| 20 | 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. This field will allow you to either enter a date or select a date using the calendar icon. |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 20a | Start Period | Date Picker;<br>01-01-1980 | Start date of report or period of filing.<br>Date value should be between 01-01-1980 and 12-31-2050. No future date is allowed. The Start Period cannot have the same value as the End Period. |
| 20b | End Period | Date Picker;<br>12-31-2050 | End date of report or period of filing. Date value should be between 01-01-1980 and 12-31-2050. No future date is allowed. The date entered has to be later than the date entered in Start Period field. |
| 21 | Please describe what information is being amended with this filing | Updated compliance information in Financial Report | Specifies the information that has changed on submission form types SDR-CCO or SDR-CCO/A since the previous compliance report or financial report, and is being updated in this filing. This field is optional if you are amending a previous report for the same period. The field allows up to 1000 characters. |
| 22 | Act | Radio Button; 33 40<br>or<br>33 or<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, 34, 40 or 33 40. If both apply, use the entry with both Acts. |
| 23 | Delaying Amendment | Check Box | Indicates that submission includes a delaying amendment. |
| 24 | 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. |
| 25 | 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. |
| 26 | Subject Company | Label | Marks the area of subject company information fields. |
| 26a | CIK | 1234567890 | Identification of the subject company. This field allows up to 10 characters. |
| 26b | 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 Online displays a hyphen with this tag). |
| 26c | 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) |
|---|---|---|---|
| 26d | 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. |
| 27 | 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. |
| 28 | 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.) |
| 29 | Items | Pick List; 1.02<br>5.05<br>7.01 | Identifies each reportable event declared in an 8-K or 1-U 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). |
| 29a | 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. |
| 29b | Item Submission Type | Pick List; 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. |
| 29c | 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) |
|---|---|---|---|
| 30 | 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, 424B8, or 424H. This will initiate the generation of a new CIK for the serial company created by this filing. |
| 30a | 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 C, Automated Name Conformance Rules, in Volume I of the Filer Manual. |
| 31 | Is this an electronic copy of an official filing submitted in paper format? | 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 Online, the field automatically appears when you activate the "Confirming Copy" check box. |
| 32 | 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. |
| 33 | 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 and EDGAR will convert your input. This field allows up to 20 characters. Use hyphen, slash, or space to separate numbers. This field will allow you to either enter a date or select a date using the calendar icon. |
| 34 | 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) |
|---|---|---|---|
| 35 | Is Filer a Shell Company? | Pick List; Yes or No | 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. |
| 36 | Is Filer a Well-Known Seasoned Issuer? | Pick List; Yes or No | Select Yes or No to indicate if primary registrant meets the well-known seasoned issuer criteria noted in Rule 405 of Regulation C under the Securities Act of 1933 [17 CFR 230.405]. |
| 37 | Is Filer a Voluntary Filer? | Pick List; Yes or No | 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. |
| 38 | Accelerated Filer Status | Pick List; Non-Accelerated Filer or Accelerated Filer or Large Accelerated Filer or Not Applicable | 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. |
| 39 | Is Fee Table in Prospectus? | Check Box | Indicates a prospectus that contains a fee table. |
| 40 | Is Filing Pursuant to Rule 163? | Check Box | Indicates that the communications are made under Rule 163. |
| 41 | Is Filing Pursuant to Rule 433? | Check Box | Indicates that the communications are made under Rule 433. |
| 42 | Is Filing First Filing of an Issuing Entity? | Check Box | Indicates that the Free Writing Prospectus is the first filing for an Asset-Backed Security Issuing Entity. |
| 42a | 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. |
| 42b | 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. |
| 43 | 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. |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 44 | Rule 13p-1 | Check Box | Indicates that an SD or SD/A submission is being made under Rule 13p-1. The filer is required to select at least one item under which the submission is being made: Item 1.01 or 1.02. (If both Items apply, select Items 1.01 and 1.02).<br>Fields displayed upon selection of Items:<br>Item 1.01:<br>• Period<br>Item 1.02:<br>• Period<br>Note: If you selected Item 1.02 on an SD or SD/A submission form type, then you must attach an EX-1.01 document type (in ASCII or HTML format) using the Documents tab. |
| 45 | Sponsor CIK | 1234567890 | The CIK of the Sponsor who organizes and initiates an asset-backed securities transaction by selling or transferring assets to the issuing entity. This field allows up to 10 characters. |
| 46 | ABS Asset Class | Pick List | Asset class of the asset-backed securities. The values are:<br>• Residential mortgages – Prime<br>• Residential mortgages – Non-Prime<br>• Residential mortgages – HELOC<br>• Residential mortgages – Reverse Mortgages<br>• Residential mortgages – Manufactured Housing<br>• Residential mortgages – Other/Combined<br>• Commercial mortgages<br>• Auto loans<br>• Auto leases<br>• Equipment leases<br>• Equipment loans<br>• Student loans<br>• Floorplan financings<br>• Debt Securities<br>• Resecuritization<br>• Credit card<br>• Other |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 47 | ABS Sub Asset Class | List Box | Identifies the ABS sub asset class for the asset-backed security. |
| 48 | Rule 15Ga-1 | Radio Button | Indicates a submission is being made under Rule 15Ga-1. The filer is required to select under which item the submission is being made:1.01,1.02, or 1.03<br>Fields displayed upon selection of Items:<br>Item 1.01:<br>• Securitizer has no activity to report for the initial period pursuant to Rule 15Ga-1(c)(1)<br>Item 1.02: Start Period<br>• End Period<br>• Has the Securitizer previously filed an ABS-15G under Item 1.01 for the same Asset Class as this report?<br>• File Number<br>• Securitizer has no activity to report for the quarterly period pursuant to Rule 15Ga-1(c)(2)(i)<br>• Securitizer has no activity to report for the annual period pursuant to Rule 15Ga-1(c)(2)(ii)<br>Item 1.03:<br>• Not Applicable (N/A) |
| 48a | Securitizer has no activity to report for the initial period pursuant to Rule 15Ga-1(c)(1) | Pick list; Yes or No | Select Yes or No to indicate if the Securitizer has any activity to report for the initial period pursuant to Rule 15Ga-1(c)(1). |
| 48b | Has the Securitizer previously filed an ABS-15G under Item 1.01 for the same Asset Class as this report? | Pick list; Yes or No | Select Yes or No to indicate if the Securitizer has previously filed an ABS-15G under Item 1.01 for the same Asset Class as this report. |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 48c | File Number | 025-00000-1 | If the answer to 'Has the Securitizer previously filed an ABS-15G under Item 1.01 for the same Asset Class as this report?' is 'Yes', you are required to enter the SEC supplied file number. This field allows up to 17 characters, and only one file number is allowed for each registrant. The valid prefix for the file number is 025-.<br>If the answer to 'Has the Securitizer previously filed an ABS-15G under Item 1.01 for the same Asset Class as this report?' is 'No', then the system will generate a new "025-" file number, and assign that number to the filing. |
| 48d | Securitizer has no activity to report for the quarterly period pursuant to Rule 15Ga-1(c)(2)(i) | Pick list; Yes or No | Select Yes or No to indicate if the Securitizer has any activity to report for the quarterly period pursuant to Rule 15Ga-1(c)(2)(i). |
| 48e | Securitizer has no activity to report for the annual period pursuant to Rule 15Ga-1(c)(2)(ii) | Pick list; Yes or No | Select Yes or No to indicate if the Securitizer has any activity to report for the annual period pursuant to Rule 15Ga-1(c)(2)(ii). |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 49 | Rule 15Ga-2 | Radio Button | Indicates a submission is being made under Rule 15Ga-2. The filer is required to select the item under which the submission is being made: 2.01 or 2.02.<br>Fields displayed upon selection of Items:<br>Item 2.01 - Registered Entity:<br>• Period<br>• Does Securitizer have a CIK?<br>• Securitizer CIK<br>• Has the Securitizer already been assigned a file number with a “025-” prefix?<br>• File Number of Securitizer<br>• Depositor CIK<br>• Filer Number of Depositor<br>• Issuing Entity CIK<br>• Issuing Entity Name<br>• Does the Issuing Entity have a file number for the Prospectus filing?<br>• File Number of Issuing Entity<br>Item 2.01 - Unregistered Entity:<br>• Period<br>• Does Securitizer have a CIK?<br>• Securitizer CIK<br>• Has the Securitizer already been assigned a file number with a “025-” prefix?<br>• File Number of Securitizer<br>• Depositor CIK<br>• Issuing Entity CIK<br>• Issuing Entity Name<br>Item 2.02 - Registered Entity:<br>• Period<br>• Does Securitizer have a CIK?<br>• Securitizer CIK<br>• Has the Securitizer already been assigned a file number with a “025-” prefix?<br>• File Number of Securitizer<br>• Depositor CIK<br>• Filer Number of Depositor<br>• Issuing Entity CIK |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 49 | Rule 15Ga-2 | Radio Button | • Issuing Entity Name<br>• Does the Issuing Entity have a file number for the Prospectus filing?<br>• File Number of Issuing Entity<br>• Underwriter CIK<br>Item 2.02 - Unregistered Entity:<br>• Period<br>• Does Securitizer have a CIK?<br>• Securitizer CIK<br>• Has the Securitizer already been assigned a file number with a “025-” prefix?<br>• File Number of Securitizer<br>• Depositor CIK<br>• Issuing Entity CIK<br>• Issuing Entity Name<br>• Underwriter CIK |
| 49a | Period | 12-31-2000<br>or<br>Dec 31 2000<br>or<br>12/31/00 | End date of reporting or period of filing: date formats entered will be converted to the EDGAR preferred format mm-dd-yyyy. The date must be between 01-01-1980 and 12-31-2050 and a future date is not allowed for this field. Refer to Appendix E for information regarding which forms will allow you to use future dates in the Period field. This field will allow you to either enter a date or select a date using the calendar icon. |
| 49b | Does Securitizer have a CIK? | Pick list; Yes or No | Select Yes or No to indicate if the Securitizer has a CIK. |
| 49c | Securitizer CIK | 1234567890 | If the answer to ‘Does Securitizer have a CIK?’ is ‘Yes’, you are required to enter the SEC supplied CIK for the Securitizer. This field allows up to 10 characters. |
| 49d | Has the Securitizer already been assigned a file number with a “025-” prefix? | Pick list; Yes or No | Select Yes or No to indicate if the Securitizer already has already been assigned a file number. |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 49e | File Number of Securitizer | 025-12345 | If the answer to 'Has the Securitizer already been assigned a file number with a "025-" prefix?' is 'Yes', you are required to enter the SEC supplied file number of the Securitizer. This field allows 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 fields are separated with a hyphen. Valid prefix for submission types ABS-15G and ABS-15G/A is 025-. |
| 49f | Depositor CIK | 1234567890 | SEC supplied CIK for the Depositor. This field allows up to 10 characters. |
| 49g | File Number of Depositor | 333-12345,<br>001-12345 | The SEC supplied file number of the Depositor. If registered (selected "Item 2.01 - Registered Entity" or "Item 2.02 - Registered Entity" for Rule 15Ga-2), include the file number of the Registration Statement to which this form relates. This field allows 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 fields are separated with a hyphen. Valid prefixes for submission types ABS-15G and ABS-15G/A are 001- and 333-. |
| 49h | Issuing Entity CIK | 1234567890 | SEC supplied CIK for the Issuing Entity. This field allows up to 10 characters. |
| 49i | Issuing Entity Name | Small Ltd | Name of the Issuing Entity associated with the filing. This field allows up to 150 characters. |
| 49j | Does the Issuing Entity have a file number for the Prospectus filing? | Pick list; Yes or No | Select Yes or No to indicate if the Issuing Entity has a file number for the Prospectus filing. |
| 49k | File Number of Issuing Entity | 333-12345,<br>001-12345 | If the answer to 'Does the Issuing Entity have a file number for the Prospectus filing?' is 'Yes', you are required to enter the SEC supplied file number of the Issuing Entity. If registered (selected "Item 2.01 - Registered Entity" or "Item 2.02 - Registered Entity" for Rule 15Ga-2), include the file number of the Prospectus filing to which this form relates. This field allows 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 fields are separated with a hyphen. Valid prefixes for submission types ABS-15G and ABS-15G/A are 001- and 333-. |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 49l | Underwriter CIK | 1234567890 | If you selected "Item 2.02 - Registered Entity" or "Item 2.02 - Unregistered Entity" for Rule 15Ga-2), then you are required to enter the SEC supplied CIK of the Underwriter. This field allows up to 10 characters. |
| 50 | Accession Number | 0000000000-12-000191 | Refers to the Accession number of the submission type that the filer is amending. This field allows up to 20 characters. |
| 51 | Emerging Growth Company | Pick List; Yes or No | Select Yes or No to indicate if primary registrant meets the emerging growth company criteria. |
| 51a | Elected not to use the extended transition period for complying with any new or revised financial accounting standards | Pick List; Yes or No | Select Yes or No to indicate if primary registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards. If the primary registrant indicated "Yes" for "Emerging Growth Company" in Field 51, it must indicate "yes" or "no" in field 51a. |

*These fields are read-only. You do not need to enter information: EDGARLink Online 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 Online, you have to set the "TEST" radio button on the Main page. EDGAR treats the submission as a test and it will not be disseminated.

**WARNING:** (1) If you want your submission to be live, you must use the "LIVE" radio button: 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" and transmit the submission.

#### 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 be split into multiple submissions.

When a submission requires Series and Classes, EDGARLink Online will prevent you from transmitting 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.

The following table lists form types that can be combined within a single filing for the primary registrant and co-registrant(s) when the submission type is S-1, S-3, S-1/A, S-3/A, S-1MEF, or S-3MEF.

| 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 |

| When the submission type is: | Then the form type can only be used to refer to: |
|---|---|
| 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 7-7: Entering Group Members.

**Figure 7-7: Entering Group Members**

### 7.3.4 The EDGARLink Online Attached Documents List Page

The Attached Documents List 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 7-8: Attached Documents List Page**

### 7.3.4.1 Attached Documents List Page Fields

On the Attached Documents List page, the File Name field is automatically entered when you attach a document; see Section 7.3.4.4, "Attaching a Document." The Type field provides you with a list of document types you can attach such as: Cover, Correspondence, Graphic, EU-1, and exhibits. The Description field (which is optional) is used to enter a description for the document 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." Clicking the check box next to the File Name field will automatically select all attachments for this submission. Corresponding to each attached document is a check box, which when selected indicates which attachment to process when one of the tab functions is chosen (for eg. Delete Document, View Document, etc). You can validate the attachment for errors by selecting the check box corresponding to the attachment and clicking the [Doc Validation] button; see Section 7.4.2, "Document Validation." If errors are found after Doc validation is performed, EDGARLink Online displays the number of errors in the Errors field.

Another field on the page is the Document Count field. This field automatically inserts the number of submission documents you attach to the submission. EDGARLink Online automatically calculates this number 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."

An additional field available on submission form types SDR-CCO and SDR-CCO/A is the "Request Confidentiality" check box. The "Request Confidentiality" check box allows applicants to request confidential treatment for each attached document. By default, the "Request Confidentiality" check box will not be selected and confidential treatment is waived.

Table 7-2: Information Fields Available on Documents Page lists all the fields available on the Documents List page.

**Table 7-2: Information Fields Available on Documents Page**

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 52 | Document Count** | 1 | Number of documents included in the submission. |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 53 | File Name** | r10q99.txt | The file name of the document you attach. The file name is automatically inserted from the Attach window. |
| 54 | Module or Segment Name* | Opinion 1 | The name of the module or segment currently stored on EDGAR. |
| 55 | Master Seg CIK* | 1234567890 | The CIK of the filer for the master segment, the submission you are attaching the segment to. |
| 56 | Type | Pick List; 10-Q | Indicates to EDGAR the type of document being attached. This field assists EDGAR in keeping public and non-public documents separated.<br>Optionally, you can click the Pen icon to add a decimal point (.) after the last character of the document type value and include up to 20 characters in the Type field. For example, 10-Q.primary |
| 57 | 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 a maximum of 255 characters. |
| 58 | Errors** | Link | Displays the number of errors in the attached document. Filer can click the link to view the errors. |
| 59*** | Request Confidentiality | Check Box | Allows applicants to request confidential treatment for attached documents. |

* These fields appear in the Module/Segment submission only.

** These fields are read-only: you do not need to enter information. EDGARLink Online automatically fills these fields.

*** This field appears only on submission form types SDR-CCO and SDR-CCO/A.

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 Online 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 Online automatically fills in this field, there are limitations on its value. Please use the following guidelines 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 Online, you no longer include Header or Document tags. EDGARLink Online automatically takes care of that for you.

#### 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 Online. This procedure assumes you have a submission open and a submission document prepared:

1. Click the Documents tab.
2. The Attached Documents List page appears, Figure 7-9: Attached Documents List Page.
3. Click the [Add Document] button.
4. EDGARLink Online displays the Attachment Selection and Upload window, Figure 7-10: Attachment Selection and Upload Window.

To attach multiple documents to a submission you can select multiple files in the browser window before selecting the [Open] button.

**Figure 7-9: Attached Documents List Page**

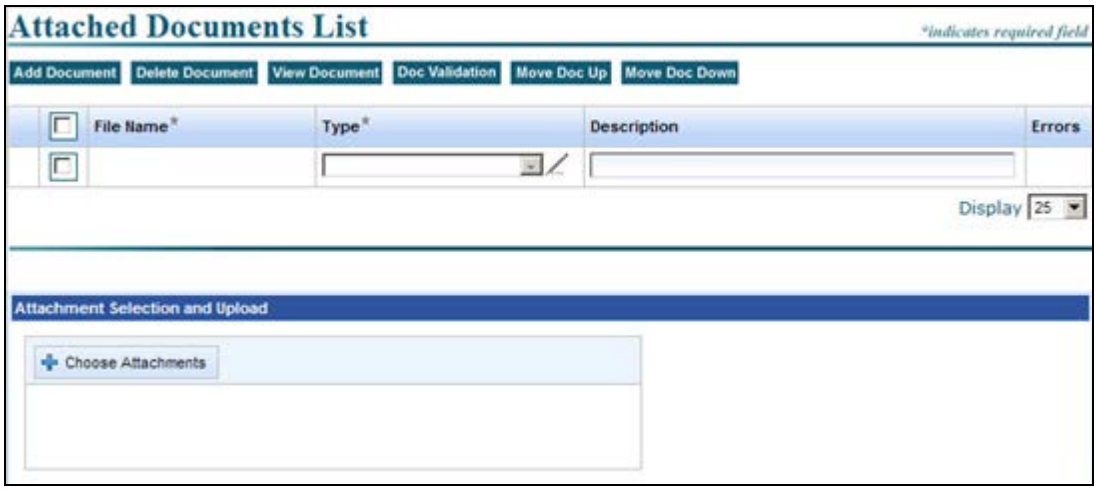



**Figure 7-10: Attachment Selection and Upload Window**

5. Click the [Browse] button. The Choose file window appears, Figure 7-11: Browse: Choose file Window. Open the location of your documents using the Look in: field.

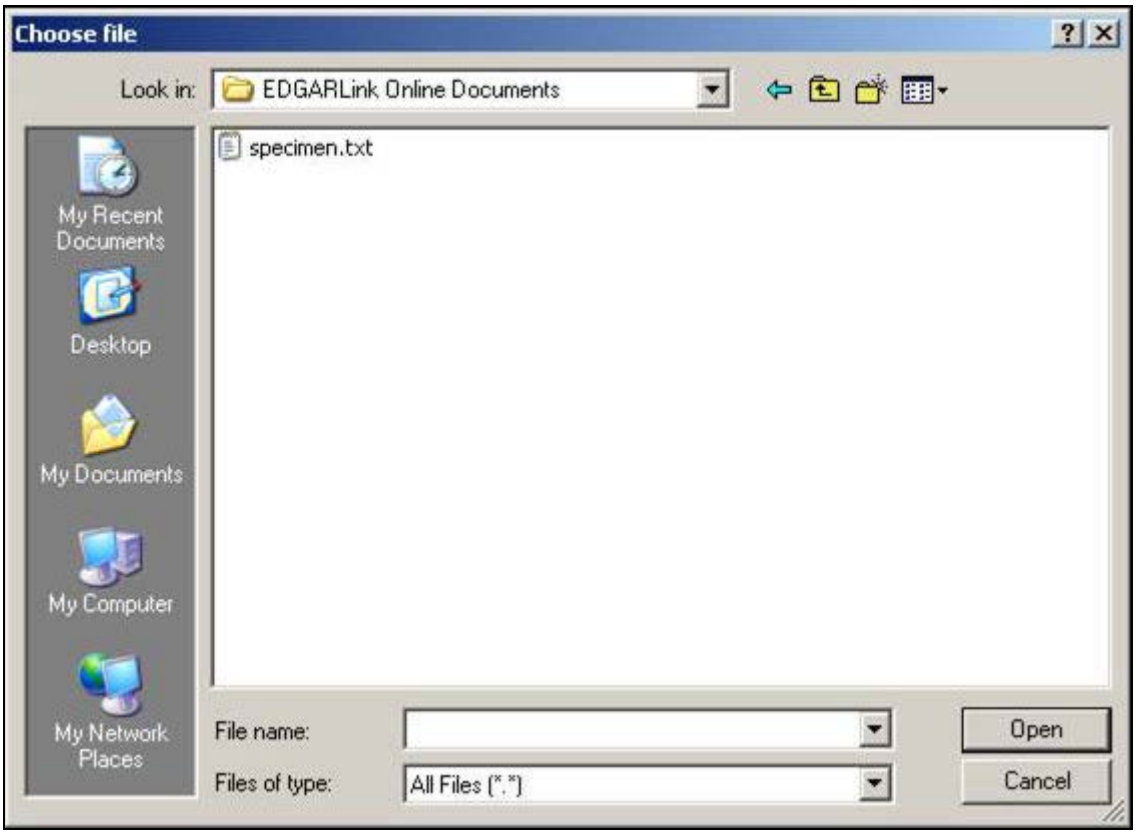



**Figure 7-11: Browse: Choose file Window**

- Click the down button in the right hand side of the field.
- Select the folder you want to open by clicking it.

- The folder structure appears in the window with the subdirectories and files. Double click 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 the [Open] button. The file you selected appears in the Attached 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 Attached Documents List page 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 Requesting Confidential Treatment for Attached Documents

Applicants can request confidential treatment for each attached document on submission form types SDR-CCO and SDR-CCO/A. SEC staff will review the submission and make a determination of whether the document attachment for which confidential treatment is requested should be made public. EDGAR will disseminate only the attached documents of the SDR-CCO and SDR-CCO/A submission that SEC staff has determined to be public.

To request confidential treatment for the attached SDR-CR, SDR-FR, SDR-CR/A, or SDR-FR/A document types:

1. Follow the steps 1 -7 described in Section 7.3.4.4 to attach a document.
2. Select the type of document from the “Type” drop down list.
3. Enter a description for the attached document in the Description field. This field is optional and allows a maximum of 255 characters.
4. Select the “Request Confidentiality” check box for the document you want to request confidential treatment.

   **Note:** By default, the “Request Confidentiality” check box will not be selected for each attached document.

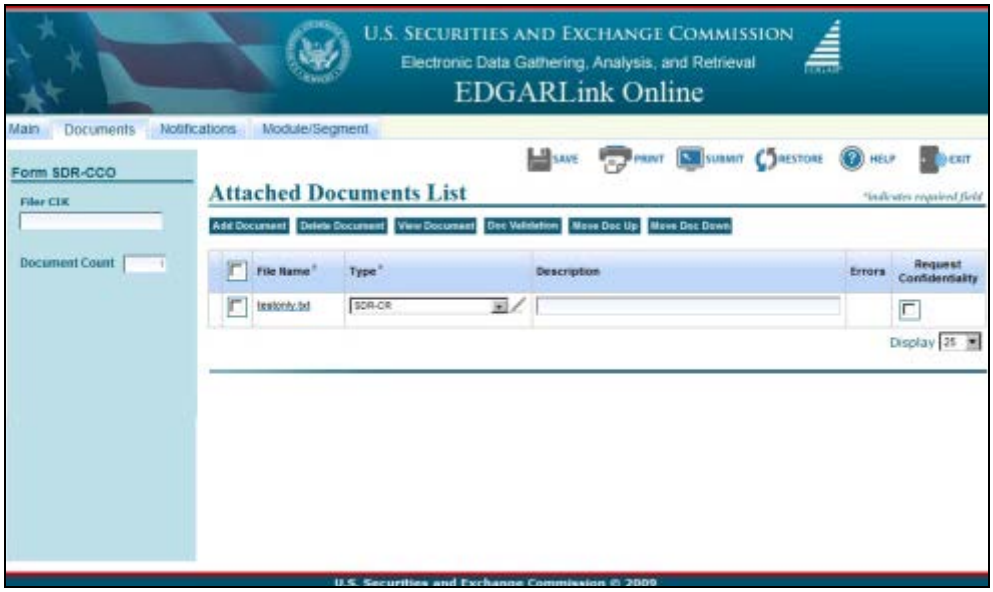



**Figure 7-12: Request Confidentiality for Attached Documents**

### 7.3.4.7 Organizing Documents

EDGARLink Online has added a new feature on the Attached Documents List page. After you attach your documents and the file names appear in the File Name field, you can organize the document names on the Attached Documents List page. EDGARLink Online has two additional buttons on this page: [Move Doc Up] and [Move Doc Down].

To move a document up the list:

1. Select the check box next to the File Name field for the document you want to move.
2. Click the [Move Doc Up] button.

To move a document down the list:

1. Select the check box next to the File Name field for the document you want to move.
2. Click the [Move Doc Down] button.

**Note:** This organization function moves the documents only until they are either at the top or bottom of the list.

### 7.3.4.8 Correcting a Document

If errors are found after validation is performed, EDGARLink Online displays the number of errors in the Errors field on the Attached Documents List page. You can click the value in the Errors field of each validated document to view the validation errors, if any. 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.

### 7.3.4.9 Removing a Document

As you are preparing 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. Select the check box next to the File Name field for the document you want to remove.
2. Click the [Delete Document] button.

**Figure 7-13: Remove Attachments Window**

EDGARLink Online prompts you to confirm that you want to remove your document. See Figure 7-14: Remove Attachment Confirm Window. If you click [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 7-14: Remove Attachment Confirm Window**

### 7.3.4.10 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 the [Add Document] button.
2. Click the [Attach] button.
3. Choose the corrected submission document and click the [Open] button.

EDGARLink Online warns you that the file(s) is already attached, and asks if you would like to replace the selected file(s).

4. Click the [Yes] button if you want to replace it.

EDGARLink Online then replaces the document in your submission.

#### 7.3.4.11 Viewing a Document

Once you have attached a document, you may want to view the document's text:

1. Select the check box next to the File Name field for the document you want to view.
2. Click the [View Document] button.
3. The attached document appears. From here you can review your document by scrolling through it or printing a copy.
4. To return to your submission close the viewer window.
5. If you have multiple documents attached in your submission, you will have to choose which documents you want to view. You can only view one document at a time.

**Figure 7-15: View Document Window**

#### 7.3.4.12 Printing Documents

Before you transmit your submission, you might want to print your submission document. You can do this using EDGARLink Online:

1. Display your submission document, as described above.
2. Use the browser's print feature to send your document to your printer.

### 7.3.5 The EDGARLink Online Notification Information Page

EDGARLink Online 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 7-16: Notification Information Page**

If you need to change your default notification address, you can change it on the EDGAR Filing Website using the "Retrieve/Edit Data" option. Table 7-3 contains the fields available on the Notification page.

**Table 7-3: Information Fields Available on Notification Information Page**

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 60 | 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. |
| 61 | 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 the Notifications tab.
2. The Notification Information page appears, Figure 7-16: Notification Information Page.
3. Enter the additional Internet e-mail address in the Internet Notification Address field. Click the [Add] button.

   **Note:** If there are additional Internet e-mail addresses that you want to enter click the [Add] button. You are allowed to add as many e-mail addresses as you would like.

#### 7.3.5.2 Removing Notification Addresses

As you are preparing your submission, you may need to remove or delete an internet notification address from your submission. The process to remove an internet notification address from your submission is as easy as adding a notification address:

1. From your open submission, click the Notifications tab.
2. Select the check box next to the Internet Notification Address field for the notification addresses you want to remove.
3. Click the [Delete] button.

EDGARLink Online prompts you to confirm that you want to remove your notification addresses. If you click [Yes], then EDGAR removes the Internet Notification Addresses from your submission.

### 7.3.6 The EDGARLink Online 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 10.5.2, “Retrieve Module/Segment Information.”

This section will tell you how to add Type 2 module and segment documents as you prepare your submission. When you add these documents, EDGARLink Online 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 Online Main Page, click the Module/Segment tab. Figure 7-16: 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 select the “M” check box, both the CIK and CCC fields are enabled. If you select the “S” check box the entry boxes under the CIK and CCC will disappear.

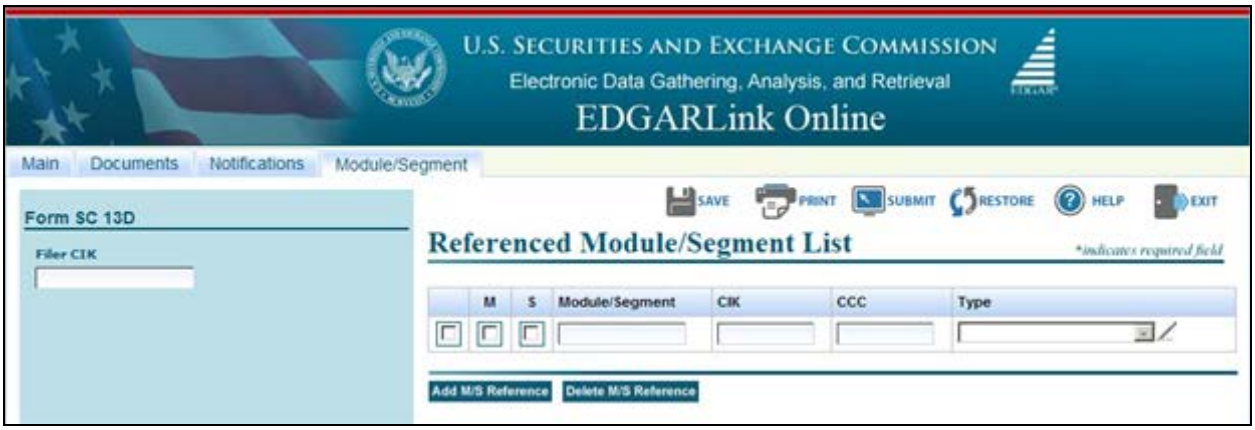



**Figure 7-17: Referenced Module/Segment List Page**

Table 7-4: 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 7-4: Information Fields Available on the Referenced Module/Segment List Page**

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 62 | M/S | Check box | Identifies the reference as a (M)odule or (S)egment. |
| 63 | Module/Segment Name | OPINION 1 | Identifies the name of the Type 2 module or segment currently residing on EDGAR that you are including in your submission. |
| 64 | CIK | 12345687890 | Identifies the primary owner of the Type 2 module you reference in your submission. |
| 65 | CCC | x21234@1 | Identifies the CCC of the primary owner of the Type 2 module you reference in your submission. |
| 66 | Type | Pick List; 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 file names and module and segment names.

You reference your Type 2 modules in EDGARLink Online on the Referenced Module/Segment List 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 Online 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 the Module/Segment tab. The Referenced Module/Segment List page appears.
2. Select the “M” check box. The CIK and CCC fields are enabled.
3. Enter the module name (not the module file name) in the Module/Segment field.
4. Enter the CIK and CCC of the filer whose module you are placing within your submission. EDGARLink Online will validate the CIK and CCC pair to ensure it is correct.
5. Select the document type of your module in the Type field:
    - Click the down button.
    - Scroll until you see the module document type.
    - Click the document 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 the Module/Segment tab. The Referenced Module/Segment List page appears.
2. Select “S” for 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 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 the document 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 Online 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 Online Series/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 tab 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 tab may include the following:

- When the form type can includes series and class (contract) information,
- When the filer has selected an option from the Filer Investment Company Type pick list 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 7-18, Main Page for Investment Company with Series and Classes (Contracts), for an illustration of a submission that fulfills all of these conditions and shows the Series/Classes tab.

**Figure 7-18: Main Page for Investment Company with Series and Classes (Contract)**

The filer may click the Series/Classes tab on the Main Page to access the page shown in Figure 7-19: Series /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 ("Adding 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 "Adding New" radio button selected. Selecting the "Existing" 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 fields and 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 "Adding 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 (contract) information, while the N-6 filer will not enter series information but will be asked instead for class (contract) information.

**Figure 7-19: Series/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/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 Online 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-1A, N-1A/A, N-2, N-2/A, N-2MEF, N-3, N-3/A, N-4, N-4/A, N-5, N-5/A, N-6, N-6/A, S-1, S-1/A, S-3, S-3/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. These include: 24F-2NT, 24F-2NT/A, 485APOS, 485BPOS, 485BXT, 497, 497AD, 497J, 497K, DEF 14A, DEF 14C, DEFA14A, DEFA14C, DEFM14A, DEFM14C, DEFR14A, DEFR14C, N-14, N-14/A, N-30B-2, N-30D, N-30D/A, N-CR, N-CR/A,N-CSR, N-CSR/A, N-CSRS, N-CSRS/A, N-PX, N-PX/A, N-PX-FM, N-PX-FM/A, N-Q, N-Q/A, NSAR-A, NSAR-A/A, NSAR-AT, NSAR-AT/A, NSAR-B, NSAR-B/A, NSAR-BT, NSAR-BT/A, NSAR-U, NSAR-U/A, NT-NCSR/A, NT-NSAR, NT-NSAR/A, POS AMI, PRE 14A, PRE 14C, PREM14A, PREM14C, PRER14A, and PRER14C.

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 exceptions are NSAR-U and NSAR-U/A, where Series and classes will not be included in the filing.

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, DEFC14C, DEFN14A, DFAN14A, DFRN14A, 425, PREC14A, PREC14C, PREN14A, PRRN14A, PX14A6G, and 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, N-3, N-3/A, N-4, N-4/A, 485APOS, 485BPOS, POS AMI, 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, DEFM14A, DEFM14C, N-14, N-14/A, PREM14A, and PREM14C.

Some submission form types are used by both registered investment companies and other filer types. The submission 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, DEFA14A, DEFA14C, DEFC14A, DEFC14C,DEFM14A, DEFM14C, DEFN14A, DEFR14A, DEFR14C,DFAN14A, DEFR14C, 425,PRE 14A, PRE 14C,PREC14A, PREC14C, PREM14A, PREM14C, PREN14A, PRER14A, PRER14C, PRRN14A PX14A6G, PX14A6N, 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 7-20: 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 of companies have only a single series, however information on multiple classes (contracts) can be included.

**Figure 7-20: Including Series and Classes (Contracts) Identifier**

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. Clicking the [Delete Series/Class] button will remove the selected set of series and classes (contracts).

**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 7-21: 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 of companies have only a single series.

**Figure 7-21: 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 the "Use Company Name as Series Name?" check 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 the "Use Series Name as Class (Contract) Name?" check 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 the [Add] button. Multiple series may be added by clicking the [Add Another Series/Class] button. Multiple series may be removed by clicking the [Delete 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.

**Note:** For the N-1A EDGAR submission form type, registrants can register using their Existing Series/Existing Classes (Contracts) without having to enter "dummy" New Series/New Classes (Contracts).

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 7-22: 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 7-22: 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 the "Existing Series?" check box and enter the 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 7-23: Parties to a Merger on Series/Classes (Contracts) Information Page shows the fields used to identify the parties to a merger.

**Figure 7-23: Parties to a Merger on Series/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?" check box in front of the Series ID field 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 Another Series/Class] button for Series ID will display fields to add another target series.

Clicking the [Delete Series/Class] button will remove the selected set of target series and classes (contracts). Clicking the [Add] button for Class (Contract) ID will display fields to add another class to the target series.

Clicking the [Add Another Acquiring/Target] button will display fields to add another merger specification to the filing. Clicking the [Delete Acquiring/Target] button will remove the selected set of acquiring series and classes (contracts).

### 7.3.7.5 Field Definitions for Series and Classes (Contracts) Information Page

**Table 7-5: Series and Classes (Contracts) Information Page**

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 67 | Existing | Radio Button | Displays fields to identify Series ID and Class (Contract) ID included in the filing |
| 68 | Adding New | Radio Button | Displays fields to add new series and/or classes (contracts) to the registration and obtain identifiers in the filer notification message |
| 69 | Merging | Radio Button | Displays fields to identify parties to a merger including Series ID and Class (Contract) ID if they exist |
| 70 | 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 |
| 71 | Series ID | S000000999 | Investment Company Series Identifier 10 characters (‘S’ and nine numeric) |
| 72 | All? (Class (Contract ID)) | Check Box | Indicates that a filing is being made for all classes with an active status for the associated series |
| 73 | Class (Contract) ID | C000000999 | Investment Company Class (Contract) Identifier (‘C’ and nine numeric) |
| 74 | Add | Button | Displays input field for another class (contract) identifier |
| 75 | Series Name | Global Large Cap | Investment Company Series Name (150 characters) |
| 76 | Use Company Name as Series Name? | Check Box | Indicates that the Company Name will be used as the Series Name for the first series |
| 77 | Class (Contract) Name | A, B, C, K | Investment Company Class (Contract) Name (150 characters) |
| 78* | 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) |
| 79* | Add | Button | Displays input fields for an another class (contract) name |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 80* | Add Another Series/Class | Button | Displays input fields for an another series and class (contract) name set |
| | Delete Series/Class | Button | Removes input fields for a selected series and class (contract) name set |
| 81* | Existing Series? | Check Box | Displays Series ID field to add a class (contract) to an existing series |
| 82* | Investment Company Type | Pick-list* | Used to select the Investment Company Type for the Acquiring and Target parties to a merger |
| 83* | CIK | 0123456789 | Used to supply the CIK for the Acquiring and Target parties to a merger (10 numeric characters) |
| 84* | All? | Check Box | Indicates that all the series with an active status and their classes with an active status are targets of the merger |
| 85* | All? | Check Box | Indicates that all classes with an active status for the associated series are targets of the merger |
| 86* | Add Another Acquiring/Target | Button | Displays input fields for an another series and class (contract) name set |
| | Delete Acquiring/Target | Button | Removes input fields for a selected acquiring and target series and class 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 Online Fee Offset Information Page

Filers can add fee offset information via the Fee Offset Information Page in EDGARLink Online. You can add multiple fee offsets for each submission. Figure 7-24: Fee Offset Information Page illustrates the page. Table 7-6: Information Fields Available on the Fee Offset Information Page contains the values required in each field. Finally, follow the specific directions that are listed after Table 7-6 to complete the page.

**Figure 7-24: Fee Offset Information Page**

**Table 7-6: Information Fields Available on the Fee Offset Information Page**

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 87 | 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. |
| 88 | Form Type | Pick List; 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. |
| 89 | File Number | 333-00000000-001 | References the file number for the offset filing. This field allows up to 16 characters. |
| 90 | Offset Filing Date | 10/15/2000 | Indicates filing date of the offsetting payment; preferred order is month, day, year (i.e., mm/dd/yyyy). This field will allow you to either enter a date or select a date using the calendar icon. |
| 91 | Amount | 4000 | Indicates an offsetting payment against your filer's fee obligation, as provided for in Section 14 of the Exchange Act.<br>(0 - 99,999,999,999,999.99). |
| 92 | Fee Offset Total | 4000 | Read-only field containing the sum of Amount fields for all offset rows entered for the submission. |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 93 | Add Fee Offset Line | Button | Displays input fields for an another fee offset payment |
| | Delete Fee Offset Line | Button | Removes input fields for a selected fee offset payment |

Place the fee offset information on the Fee Offset Information page.

1. From your open submission, click the Fee Offsets tab.
2. The Fee Offset Information page appears, Figure 7-24: Fee Offset Information Page.
3. Enter the Filer/Registrant CIK in the CIK field.
4. Select the form type in the Form Type field.
5. Enter the file number in the File Number field.
6. Enter or select the date of the offset filing in the Offset Filing Date field.
7. Enter the amount of the offsetting 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.
9. If there are additional offsets to be applied, click the [Add Fee Offset Line] button. You are allowed to enter as many fee offset rows as you would like.
10. If there are offsets to be removed, select the offset by clicking the check box next to the CIK field and then click the [Delete Fee Offset Line] button.

### 7.3.9 The EDGARLink Online Offerings & Fees Page

The Offerings & Fees 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. EDGARLink Online contains the latest fee rates from the SEC and automatically inputs this information into the Offerings & Fees page; see Section 7.2.2, “Viewing the Fee Rate.”

**Figure 7-25: Offerings & Fees Page**

### 7.3.9.1 Entering Offerings & Fees 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. EDGARLink Online will validate the Payor CIK and Payor CCC pair to ensure it is correct.
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 7-7: Fields Available on Offerings & Fees Page**

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 94 | Payor CIK | 1234567890 | CIK of a third-party payor for the fee obligation. This field allows up to 10 characters. |
| 95 | Payor CCC | X21234@1 | CCC of a third-party payor for the fee obligation (8 characters, at least one must be @, #, $, or *; case-sensitive). |
| 96 | Payment Method | Radio Button; FEDWIRE or LOCKBOX | Indicates how the fee is being paid to us. Values accepted are: FEDWIRE and LOCKBOX. This field allows up to 7 characters. |
| | Clear | Hyperlink | Allows you to clear any value selected for Payment Method field. |
| 97 | Fee Paid | 100.00 | Indicates the amount of fee paid with the filing being submitted (0 - 99,999,999,999,999.99). |
| 98 | Type of Payment | Pick List; Pay In Advance or Pay As You Go | Applies to the following shelf registration statements and prospectuses:<br>Automatic Shelf Registration: F-3ASR, S-3ASR, and POSASR<br>Shelf Registration of asset-backed securities:<br>SF-3, SF-3/A<br>Prospectus: 424B1, 424B2, 424B3, 424B4, 424B5, 424B7, 424B8, 424H, and 424H/A<br>Indicates in the offering line whether the filing fees will be paid in advance or on a pay-as-you-go basis. If you choose the 'Pay In Advance' payment type, then a fee is required when filing a shelf registration statement or prospectus. |
| 99 | Security Type | Pick List; 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. |
| 100 | Amount Being Registered | 250,000 | Number of units being registered<br>(0 - 99,999,999,999,999.99). |
| 101 | Proposed Maximum Offering Price per Unit | 10.0123 | Dollar value per unit (0 - 99,999,999,999,999.99). |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 102 | 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). |
| 103 | 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). |
| 104** | 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 Note 1 after this table (0 - 99,999,999,999,999.99). |
| 105* | Will this filing be submitted late? | Check Box | Activates the Enter Number of Days Late, Total Fee, Estimated Interest, and Interest Rate fields. |
| 106* | Enter Number of Days Late | 240 | Number of calendar days by which the submission is overdue; maximum value is 9999. |
| 107* | Itemize | Check Box | Requests itemization of sales entries. |
| 108* | Series/Class (Contract) ID | S000000002 or C000000001 | Investment Company Series Identifier ('S' followed by nine numeric characters) or Investment Company Class (Contract) Identifier ('C' and nine numeric characters). |
| 109* | 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). |
| 110* | Redeemed Value | 9,999 | Redeemed value of shares. (0 - 99,999,999,999,999.99). |
| 111* | Net Value | 1,990,000.00 | Calculated net value of shares (Sales Proceeds – Redeemed value) (read-only field). |
| 112* | Fee | 497.50 | Calculated fee based upon the net value of shares (read-only field). |
| 113* | Fee Rate | .000250 or 2.5% | Current fee rate for Offering, Transactional, Flat, or Sales Shares Submissions as read from the Fee Rate Table (read-only field). |
| 114* | Fee Rate as of | 12/21/2000 | Effectiveness date of the Fee rate displayed (read-only field). |
| 115* | Estimated Interest | 2.50 | Calculated amount of interest owed due to filing late (read-only field). |
| 116* | Interest Rate | .0006 or 6% | Current interest rate for late filing as read from the Fee Rate Table (read-only field). |

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---|---|---|---|
| 117* | Total Fee | 625.00 | For offerings, sales shares, and transactional submissions: computed product of Total offering times the fee rate (read-only field). |
| 118 | Total Offset from Fee Offset Page | 1250 | Value of the Fee Offset Total from the Fee Offset Information Page (read-only field). |
| 119 | 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 SALE 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 EDGARLink Online occurs whenever the value of a fee-related field changes. The fee related fields are located on the Fee Offset Information page and the Offerings & Fees page. The filer entered fields used in calculating a fee are the Amount field(s) (Fee Offset Information 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 (Offerings & Fees page).

On the Fee Offset Information 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 Offerings & Fees 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 latest fee information for Offerings. 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 Fee Offset Total field from Fee Offset Information page (read-only) displays the total offset value. The Fee Due field is the calculated fee for this submission.

### 7.3.9.2 Fee and Offering Information Page for Form 24F-2 Submissions

Figure 7-26: Non-Itemized Offerings & Fees Page is only for Form 24F-2 submissions and amendments. This figure also illustrates when the "Itemize" check box 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" check box cannot be selected.

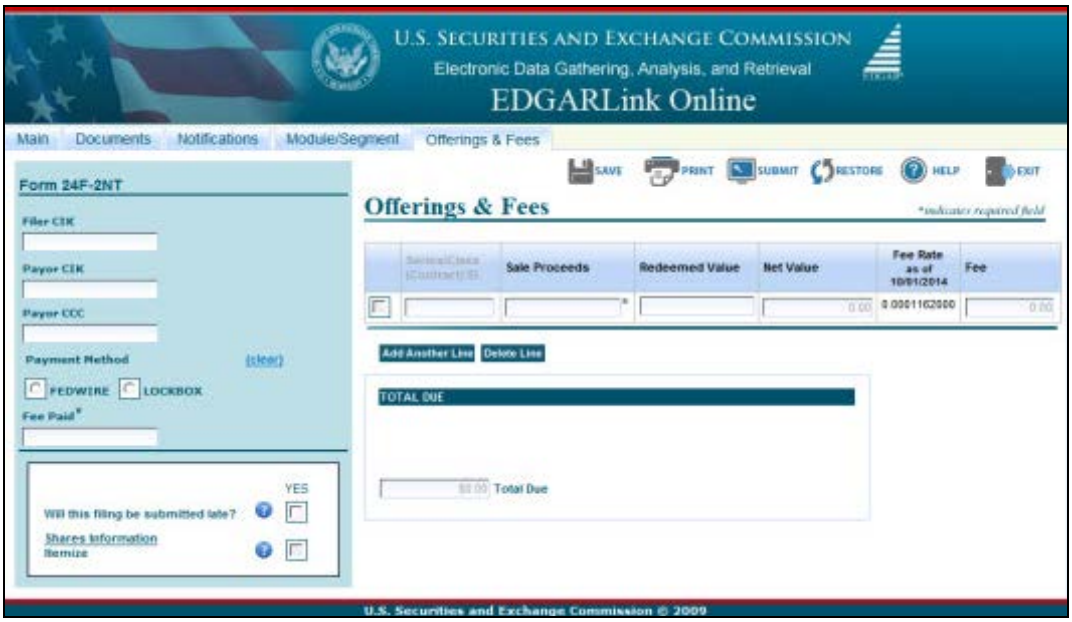



**Figure 7-26: Non-Itemized Offerings & Fees Page**

To add Sale Proceeds and Redeemed Value fields for each series or class (contract), click the "Itemize" check box. To add another set of values, click the [Add Another Line] button. To delete a set of values, click the [Delete Line] button. Figure 7-27: Itemization of Fee Data by Series/Class (Contract) shows the "Itemize" check box as selected. When the Filer Investment Company Type is Form N-1A or Form N-3, a Series/Class (Contract) 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/Classes (Contracts) Information Page.

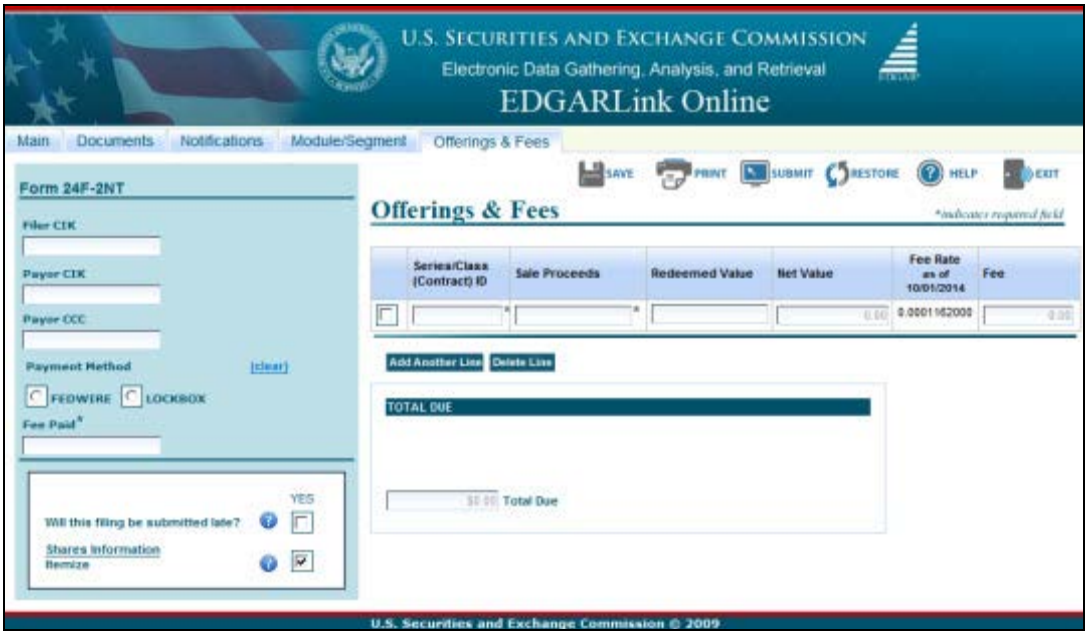



**Figure 7-27: Itemization of Fee Data by Series/Class (Contract)**

**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 Sale Proceeds or Redeemed Value. Values in the submission 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 sale proceeds were $2,300,000, then the filer should enter the difference or $300,000 into the sale proceeds field for the amendment filing. This would result in an additional fee.

### 7.3.9.3 Offerings & Fees Page for Transactional Submissions

Figure 7-28: Transactional Submission Offerings & Fees Page is only for transactional submissions.

**Figure 7-28: Transactional Submission Offerings & Fees 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 Online 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 7-29: Combination Registration Statement.

**Figure 7-29: 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 7-30: Combination Williams Act Submission.

**Figure 7-30: Combination Williams Act Submission**

When you are submitting one of the above combinations, the Submission Type should be SC TO-I, SC TO-I/A, SC TO-T, or SC TO-T/A. The Type field on the Attached Documents List Page must match the Submission Type field. See Figure 7-31: Setting the Correct Document Type.

**Figure 7-31: Setting the Correct Document Type**

When you make a combination filing, EDGARLink Online 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 Online 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 Online 8-K submission 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 7-8. 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 Online submission 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 7-8: 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 submission (Submission Template 5) that is available on the EDGARLink Online Submission Type Selection Page of the EDGAR Filing Website:

1. Log in to EDGAR.
2. Click 'EDGARLink Online Form Submission' from the menu. EDGARLink Online Submission Type Selection Page appears.
3. Scroll down the page to Template 5. Click either 'Module' or 'Segment'.
4. Open the submission and enter your filer information in the appropriate fields:
    - Filer CIK
    - Filer CCC

**Figure 7-32: Module/Segment Page**

When you are ready to attach your module or segment to the submission:

1. From the Module/Segment Main page, click the Documents tab. The Attached Module or Attached Segment List page appears.
2. Click the [Add Document] button and the Attachment Selection and Upload window appears, Figure 7-10: Attachment Selection and Upload Window. Attach the module(s) or segment(s) one at a time, as described in Section 7.3.4.4, "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 select the type of document you are attaching. If you want the module or segment validated, select the corresponding module or segment check box and click the [Doc Validation] button.
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 7-32: 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.

A much better way to validate your documents is to use EDGARLink Online to make the check prior to submission. Select the check box for the document you want to validate in the Attach Segment List Page, and click the [Doc Validation] button. The validation results appear on the Attached Document List page in the Errors field for each validated document. See Section 7.4, "Validating Your Submission," for complete details.

**Figure 7-33: Attach Segment List Page**

### 7.3.12 Correspondence Submissions and Documents

You may submit a correspondence document (CORRESP) on the Attached 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 online submission in EDGARLink Online 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. Using EDGARLink Online, attach the answer.fil to the N-SAR submission 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 N-SAR and their answers. If you need the Form N-SAR, please contact our Publications department (202) 551-4040.

When using EDGARLink Online to submit the N-SAR filing, use the Series/Classes (Contracts) Information Page to identify series and class (contract) identifiers associated with the filing.

### 7.3.14 Bulk Filing

In EDGARLink Online you can attach multiple submissions (more than 1) in a submission called Bulk Filing:

1. Log in to EDGAR Filing Website.
2. Click 'EDGARLink Online Form Submission'.
3. Scroll down to Submission Template 6, Bulk Submission.
4. Click 'Bulk'. Bulk Submission main page appears.

**Figure 7-34: Bulk Submission Main Page**

5. Click the [Add Submission] button. The Attachment Selection and Upload window appears.
6. Click the [Browse] button. The Choose File window appears.
7. Select the location of the submissions using the Look in: field.
8. Select the submission by clicking on it and clicking the [Open] button.

Repeat steps 7-8 for all the submissions you are attaching.

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 the [Delete Submission] button; see Section 7.3.4.8, "Removing a Document."
- You can move the submissions up or down in the Bulk Filing List page by selecting the check box next to the File Name field for the submission file you want to move and clicking the [Move Sub Down] or [Move Sub Up] button; see Section 7.3.4.6, "Organizing Documents."

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 7.6.3, "Transmitting Bulk Filings."

## 7.4 Validating Your Submission

EDGARLink Online validates your submission in 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 field is used, the value should contain at least ten digits (e.g., 123-456-7890). EDGARLink Online automatically converts the Period field to the correct EDGAR mm-dd-yyyy format.

#### 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 Online, the Main page field values will not allow you to exceed the specified number of characters. In some cases, as in CIK, EDGARLink Online inserts leading zeros before your inputs if the value is less than the field length.

EDGARLink Online 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, a "red x" icon is displayed next to the field name, and a help message 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 "red icon" disappear.

### 7.4.2 Document Validation

When you have entered values in the required and optional fields on the Main, Attached Documents List, Attached Module or Segment, and Notification Information pages, your submission will be ready to validate.

EDGARLink Online checks submission documents via the Attached Documents Information page. Validation ensures that your internal document tags match and that you 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. Select the check box for each document you want to validate.
3. Click the [Doc Validation] button.

Figure 7-35: Attached Document Validation shows the document specimen.txt and the [Doc Validation] button.

**Figure 7-35: Attached Document Validation**

After you click the [Doc Validation] button, EDGARLink Online will pre-process your documents using the EDGAR document rules, allowing you to check your documents before they are processed. If you encounter any errors in your documents, the Errors field on the Attached Documents List page lists the number of errors in your document. To view the errors, click the value under the Errors field. The error View window will appear on your screen. The window is illustrated in Figure 7-36: Document Validation. 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 Online 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 in the Errors field on the Attached Documents List page. To see a detailed list of document errors, click the value under the Errors field for the document that contains errors; the document name appears in the top pane of this window. You can correct your document using the tool that you used to create 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 7-36: 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. From your open submission, click the [Submit] button.

**Figure 7-37: Submission Validation Results Window**

EDGARLink Online processes your submission using the same rules that EDGAR does. After validating your submission, EDGARLink Online displays submission and document errors under "Submission Errors" in the upper block of the screen. The list of the error messages will be shown in red under "Submission Errors" and can be viewed regardless of the tab you are on. In addition, a "red x" icon will be displayed next to the field names to indicate which fields contain invalid information. You must correct the errors for each field. To see a detailed list of document errors, click the Documents tab. Select the check box for the document listed under File Name and click the [Doc Validation] button. When you run the Document Validation, the number of errors is displayed in the Errors field on the Attached Documents List page. Click the value in the Errors field for the document that contains errors. Figure 7-37: Submission Validation Results Window appears. After correcting those errors, you should retransmit your submission.

### 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. Correct any errors listed in the upper block of the screen under the submission Errors heading by editing the text in the field.
2. Save your submission and validate it again.

If there are errors in your attached document, select the check box for the document listed under File Name and click the [Doc Validation] button. When you run the Document Validation, the number of errors is displayed in the Errors field on the Attached Documents List page. You can

correct your document using the tool that you used to create it, 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 Online reports your errors, you can open the EDGARLink Online 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 re-attach 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

EDGARLink Online lets you save a partially or fully completed online submission on your computer. The [SAVE] button saves the current submission you have open. If you click the [SAVE] button your submission fields and attached documents are saved into one file. (Refer to Section 2.3.3 for details on how to set up the Google Chrome browser's save/download preferences.)

EDGARLink Online will put an .eis extension by default when you save your submission. You can name your submission with a description name so that you can refer to your copy as needed. EDGARLink Online defaults the file name to the name of the submission. Once saved, you will have the option of retrieving the online submission from the Main page of the same blank submission using the [RESTORE] button. Please note that any tampering with the saved file may result in its corruption and render it unusable.

## 7.6 Transmissions to EDGAR

All the EDGARLink Online submissions discussed in this chapter can be prepared and submitted to EDGAR using the Internet.

### 7.6.1 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 the [SUBMIT] button on the open submission. The Confirmation page appears.
2. Click the [Transmit LIVE Submission] button.

Once you click this button, EDGAR will transmit your submission.

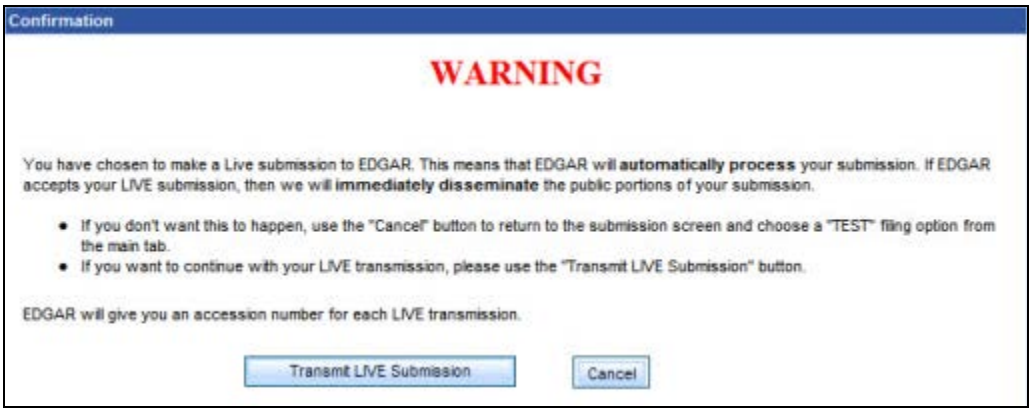



**Figure 7-38: Transmit Live Submission Page**

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 the [Cancel] button on the Confirmation window.

#### 7.6.1.1 Transmission Status

An accession number appears on the Acknowledgment 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 10.5, “Submission Information.”

### 7.6.2 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 submission. If you need further assistance please contact our Filer Support Staff at (202) 551-8900.

### 7.6.3 Transmitting Bulk Filings

After you have created a Bulk Filing, see Section 7.3.14, “Bulk Filing.” You can transmit the bulk filing via the EDGAR Filing Website.

1. Click the LIVE or TEST radio button on the Bulk Submission page.
2. Click the [Submit] button. The Confirmation page appears.
3. Click the [Transmit LIVE Submission or Transmit TEST Submission] button.

Once you click this button, EDGAR will transmit your 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 the [Cancel] button on the Confirmation window.

### 7.6.4 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:

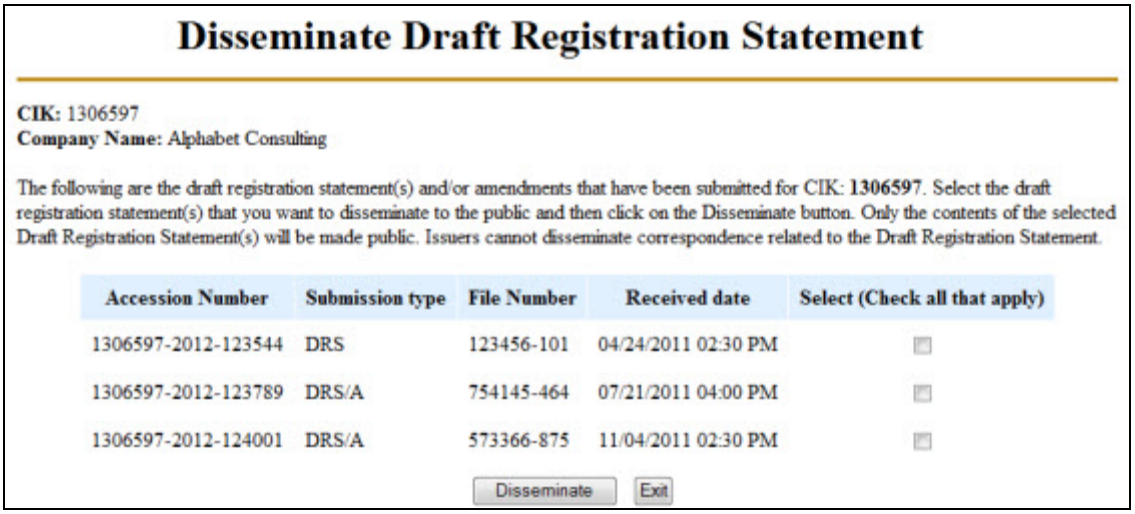
- It will not be disseminated
- Modules and segments will not be stored
- Some items may not be checked
- Login-CIK filers may access a requested Return Copy
- There are no fees; however, EDGAR warns you if you have insufficient funds in your account
- You can designate test filings, single or bulk, in the following ways:
- Activate the "TEST" radio button on the Main page of your submission before transmitting your submission
- Transmit a bulk filing, as a test filing, by clicking the [TRANSMIT TEST] button.

## 7.7 Disseminating Draft Submissions

Filers can disseminate previously accepted draft registration statements and draft offering statements that are yet to be disseminated to the public.

### 7.7.1 Disseminating Draft Registration Statements

The Disseminate Draft Registration Statement page is shown below (Figure 7-39) and it lists the DRS and DRS/A submissions that are available for dissemination for the filer entered CIK. You can use the Accession numbers displayed on this page to help you identify a previously submitted DRS or DRS/A submission. These draft registration statements can be disseminated to the public using the [Disseminate] button. Once a draft registration statement is disseminated, the company information is also made public for the companies who created their access codes to submit draft registrations.



**Disseminate Draft Registration Statement**

**CIK:** 1306597
**Company Name:** Alphabet Consulting

The following are the draft registration statement(s) and/or amendments that have been submitted for CIK: **1306597**. Select the draft registration statement(s) that you want to disseminate to the public and then click on the Disseminate button. Only the contents of the selected Draft Registration Statement(s) will be made public. Issuers cannot disseminate correspondence related to the Draft Registration Statement.

| Accession Number | Submission type | File Number | Received date | Select (Check all that apply) |
|---|---|---|---|---|
| 1306597-2012-123544 | DRS | 123456-101 | 04/24/2011 02:30 PM | ☐ |
| 1306597-2012-123789 | DRS/A | 754145-464 | 07/21/2011 04:00 PM | ☐ |
| 1306597-2012-124001 | DRS/A | 573366-875 | 11/04/2011 02:30 PM | ☐ |

Disseminate Exit

**Figure 7-39: Disseminate Draft Registration Statement**

Follow the steps given to disseminate a draft registration statement to the public:

1. Click the 'Draft Reg. Statement' link on the EDGAR menu.

   The Draft Registration Statements page displays.
2. Click the 'Disseminate Draft Registration Statement' link on the Draft Registration Statements page.

   The Disseminate Draft Reg. Statement page displays.
3. Enter your CIK in the CIK field.
4. Enter your CCC in the CCC field.
5. Click [Continue].

   The Disseminate Draft Registration Statement page displays a list of previously accepted draft registration statements and amendments for the CIK entered by the filer, which are yet to be disseminated. The page also displays the Accession Number, File Number, and the Received Date for each draft registration statement or amendment.
6. Select the check box corresponding to the DRS or DRS/A submission that you want to disseminate and click [Disseminate].

   A Warning/Confirmation page prompts you for confirmation.
7. Click [Disseminate] to disseminate the selected DRS or DRS/A submission. EDGAR disseminates the primary official document (in HTML or ASCII format) along with any Exhibits or graphic files. Note that EU-1 and COVER documents will not be disseminated for DRS or DRS/A submission.
8. If you do not want to disseminate the draft registration statement, click [Cancel] to return to the Disseminate Draft Registration Statement page.

### 7.7.2 Disseminating Draft Offering Statements

The Disseminate Draft Offering Statement page is shown below (Figure 7-40) and it lists the DOS and DOS/A submissions that are available for dissemination for the filer entered CIK.

**Disseminate Draft Offering Statement**

**CIK:** 0000350001
**Company Name:** BIG'S FUND TRUST CO

The following are the draft offering statement(s) and/or amendments that have been submitted for CIK: **0000350001**. Select the draft offering statement (s) that you want to disseminate to the public and then click on the Disseminate button. Only the contents of the selected Draft Offering Statement(s) will be made public. Issuers cannot disseminate correspondence related to the Draft Offering Statement.

| Accession Number | Submission type | File Number | Received date | Select (Check all that apply) |
|---|---|---|---|---|
| 0000350001-15-002824 | DOS/A | 367-00040 | 14-Apr-2015 13:43 | ☐ |
| 0000350001-15-001145 | DOS | 367-00045 | 19-Feb-2015 20:32 | ☐ |
| 0000350001-15-001145 | DOS | 367-00045-01 | 19-Feb-2015 20:32 | ☐ |

Disseminate Exit

**Figure 7-40: Disseminate Draft Offering Statement**

Follow these steps to disseminate a draft offering statement to the public:

1. Click the 'Draft Offering Statement' link on the EDGAR menu to access the File Regulation A Forms page. Alternatively, you can click the 'Regulation A' link on the EDGAR menu or the 'REG A' link on the EDGARLink Online Submission Type Selection page to access the File Regulation A Forms page.
2. Click the 'Disseminate Draft Offering Statement' link to access the Disseminate Draft Offering Statement page.
3. Enter the CIK and CCC in the appropriate fields and click [Continue].

   The Disseminate Draft Offering Statement page displays a list of previously accepted draft offering statements and amendments for the CIK entered by the filer, which are yet to be disseminated. The page also displays the Accession Number, File Number, and the Received Date for each draft offering statement or amendment.
4. Select the check box corresponding to the DOS or DOS/A submission that you want to disseminate and click [Disseminate]. You may select more than one submission at a time.

   A Warning/Confirmation page prompts you for confirmation.
5. Click [Disseminate] on the Warning/Confirmation page to confirm and disseminate the selected DOS and DOS/A submissions. If you do not want to disseminate the draft offering statement, click [Cancel] to return to the Disseminate Draft Offering Statement page.
6. Click the [Exit] button to return to the File Regulation A Forms page.

## 7.8 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

### 7.8.1 EDGARLink Online Help

When you are using EDGARLink Online, there are two types of help available:

- Field-Level Help
- EDGAR Help

Both of these assist you in creating a submission.

Help text will be available for most fields by placing your mouse over the field labels. You can access EDGAR Help by clicking the [HELP] button in EDGARLink Online. This will display filer manual volumes in a new browser window.

## 7.9 Common Problems

| Problem | Description |
|---|---|
| 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 ONLINE SUBMISSIONS

This chapter discusses the process of preparing and transmitting online submissions to the EDGAR system. This is done using two separate EDGAR websites:

1. EDGAR OnlineForms/XML Website: This website is used for preparing your submission of ownership reports (Forms 3, 3/A, 4, 4/A, 5, and 5/A) and Forms D and D/A.
2. EDGAR Filing Website: This website is used for preparing and submitting the following forms:
    - EDGARLink Online Forms
    - Regulation A Forms
    - Regulation Crowdfunding Forms
    - Form 13H variants (13H, 13H-A, 13H-Q, 13H-I, 13H-T, and 13H-R)
    - Form 13F variants (13F-HR, 13F-HR/A, 13F-NT, and 13F-NT/A)
    - Form SDR variants (SDR, SDR/A, SDR-A, and SDR-W)
    - SBS Entity Forms (SBSE, SBSE/A, SBSE-A, SBSE-A/A, SBSE-BD, SBSE-BD/A, SBSE-C, and SBSE-W)
    - Form X-17A-5 Part III variants (X-17A-5 and X-17A-5/A)
    - Form 17-H variants (17HACON, 17HACON/A, 17HQCON, and 17HQCON/A)
    - Municipal Advisor Forms (MA, MA-A, MA/A, MA-I, MA-I/A, and MA-W)
    - Transfer Agent Forms (TA-1, TA-1/A, TA-2, TA-2/A, and TA-W)

The following sections provide detailed information on the use of these websites for filing online submissions.

## 8.1 EDGAR OnlineForms/XML Website – 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.

### 8.1.1 OnlineForms Data Gathering Model

Online submissions follow a basic model, with some distinctions dependent upon the submission form type being filed.

#### 8.1.1.1 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 200 MB.

#### 8.1.1.2 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)

#### 8.1.1.3 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.

### 8.1.2 Navigating EDGAR – Logging into EDGAR OnlineForms/XML Website

To access any of the EDGAR OnlineForms/XML Website functions, you will need to log in 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 8-1: 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 8-2: The EDGAR Create Passphrase Results Page**

Click the [Continue to EDGAR Welcome] button. The Welcome page appears.

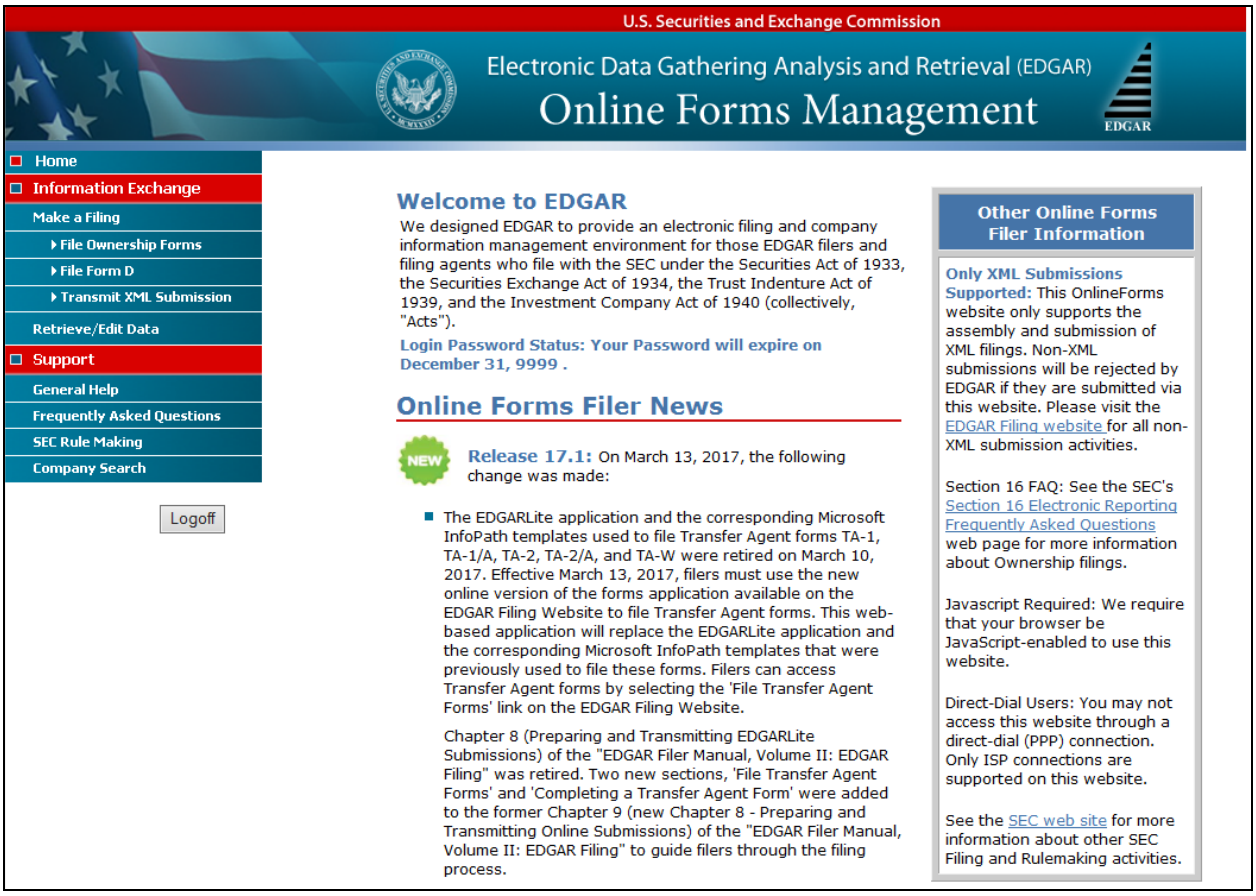



**Figure 8-3: The EDGAR OnlineForms/XML Website Welcome Page (Top)**

Notes:

(1) If you mistype your password, EDGAR considers it an invalid password and access to EDGAR is denied.

(2) If you accidentally mistype the CIK or password, you can press the [Back] button to return to the Login page, and try again.

(3) 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.

(4) 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.

(5) 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.

### 8.1.3 EDGAR OnlineForms/XML Menu Options

Once you log in 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

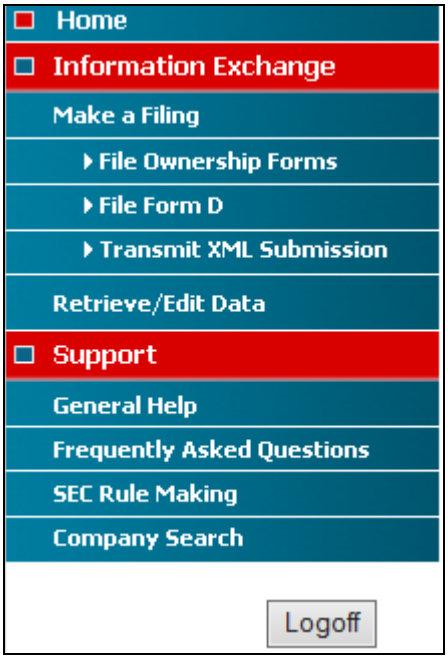



**Figure 8-4: EDGAR Menu**

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, or get additional assistance.

#### 8.1.3.1 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 the 'File Ownership Forms' link, you can prepare, assemble, validate, and transmit online ownership submissions to EDGAR for processing. For more details, please refer to Section 8.1.4, "Creating an Online Section 16 Ownership Submission."

By clicking the 'File Form D' link, filers can create, validate and submit Form D filings using the OnlineForms Website. Once submitted, these Form D filings are processed by EDGAR. For more details, please refer to Section 8.1.5, "File Form D Submission."

By clicking the 'Transmit XML Submission' link, you can transmit any filer-constructed submissions to EDGAR for processing. For more details, please refer to Section 9.1, "Filer-Constructed XML Technical Specifications."

By clicking the 'Retrieve/Edit Data' link, you can update company information maintained in EDGAR (e.g., address, contact information, e-mail 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."

#### 8.1.3.2 Support

In the Support section there are four links:

- General Help
- Frequently Asked Questions
- SEC Rule Making
- Company Search

##### 8.1.3.2.1 General Web Help

If you need help while using the EDGAR OnlineForms/XML Website on the Internet, click 'General Help' from the menu to bring up the General Support Menu page that displays a list of help topics. When you click a topic, you are shown information or additional links to specify the type of assistance you need.

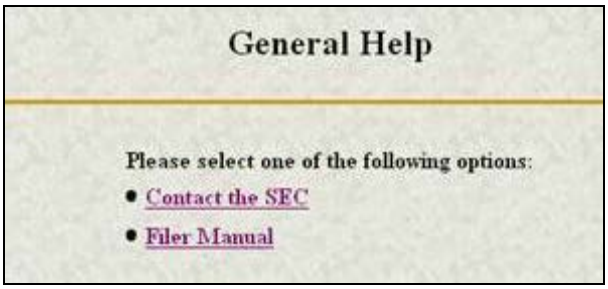



**Figure 8-5: General Help Page**

#### 8.1.3.2.2 Frequently Asked Questions

Click the 'Frequently Asked Questions' link 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 the hyperlink topic to display the answer in the lower portion of the window.

#### 8.1.3.2.3 SEC Rule Making

Click 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.

#### 8.1.3.2.4 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 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.

### 8.1.4 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.

#### 8.1.4.1 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 'File Ownership Forms' in the menu bar.
3. The Select Ownership Form Type page will appear:

**Figure 8-6: Select Ownership Form Type Page**

4. Using the pull down bar, select the form type you wish to prepare, and click 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 8-7: Ownership Form Type 3 Page.

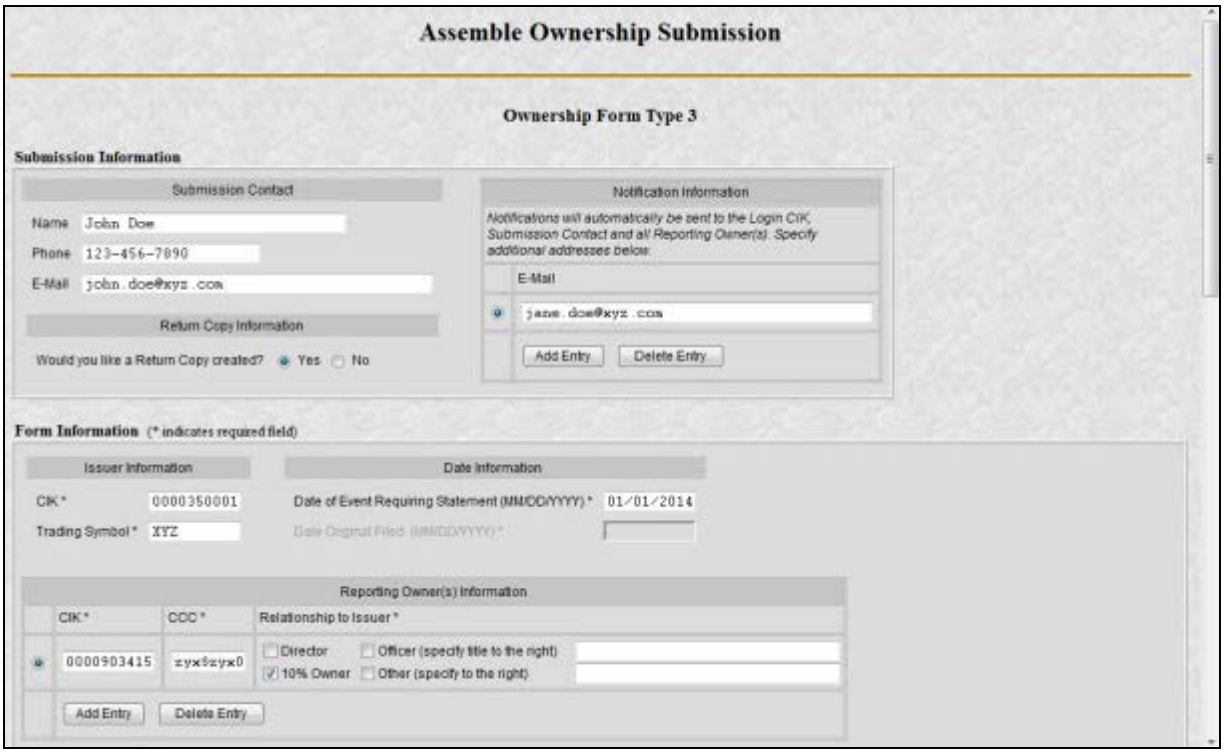



**Figure 8-7: Ownership Form Type 3 Page**

### 8.1.4.2 Assemble Ownership Submission - Filing 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.
- 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 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 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 the [Delete Entry] button.

### 8.1.4.3 Assemble Ownership Submission - Filling in the Middle of the Form

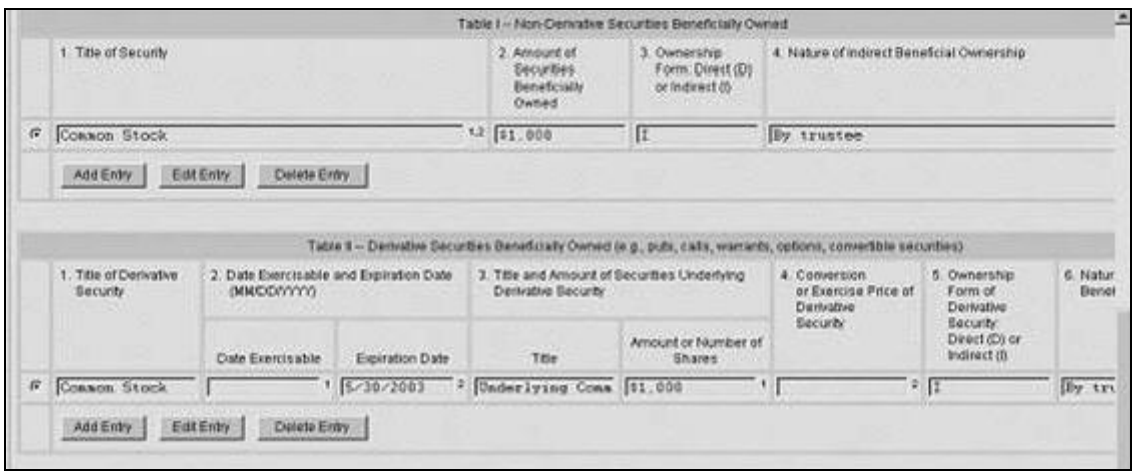



**Figure 8-8: Assemble Ownership Submission – Middle of Form**

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 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 the [Edit Entry] button.
- To delete a row, select the radio button to the left of the entry you wish to delete and click the [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.

#### 8.1.4.3.1 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 the corresponding [Footnote] button.

**Figure 8-9: 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.

#### 8.1.4.3.2 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.

#### 8.1.4.3.3 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

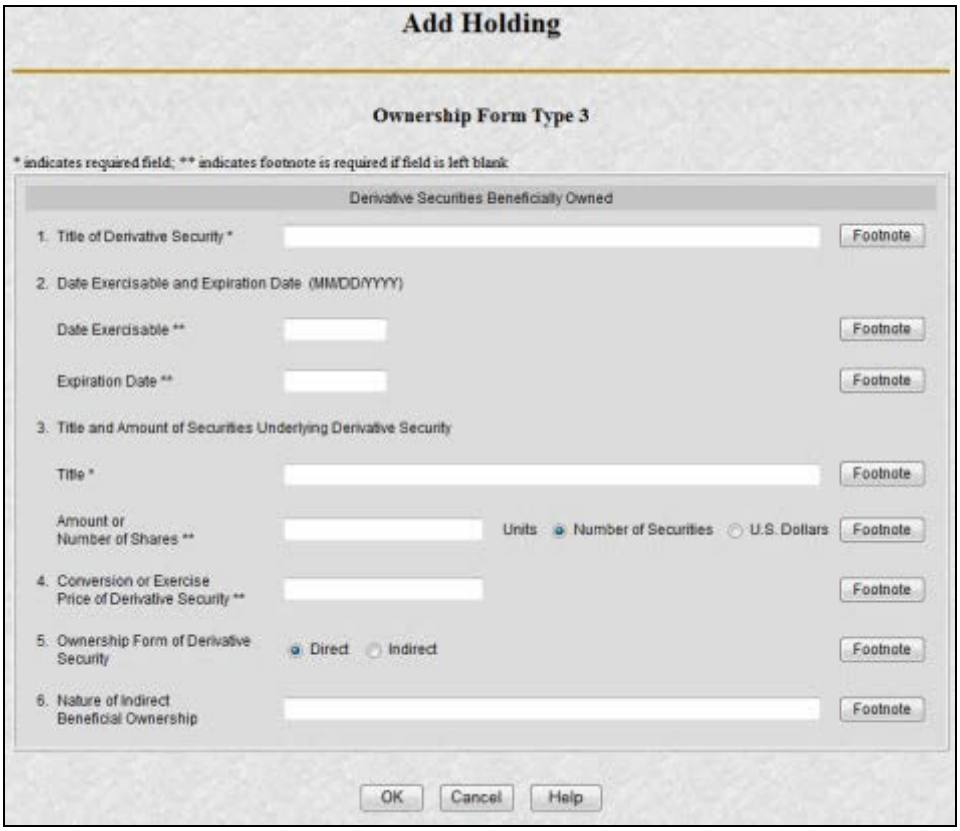



**Figure 8-10: Add Holding Page (Derivative Security)**

### 8.1.4.3.4 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.

### 8.1.4.3.5 Footnotes

The Footnotes page appears when you click 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” check box for that footnote.
- To add a new footnote, click the [Add Footnote] button.
- To modify a footnote, select the radio button to the left of the entry you wish to modify and click the [Edit Footnote] button.
- To delete a footnote, select the radio button to the left of the entry you wish to delete and click the [Delete Entry] button.

**Figure 8-11: Footnotes Page**

#### 8.1.4.3.5.1 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 the [OK] button to save the footnote entry.
- Click the [Cancel] button to cancel the footnote entry.

**Figure 8-12: Add Footnote Page**

#### 8.1.4.3.5.2 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 the [OK] button to save the footnote changes.
- Click the [Cancel] button to cancel the footnote changes.

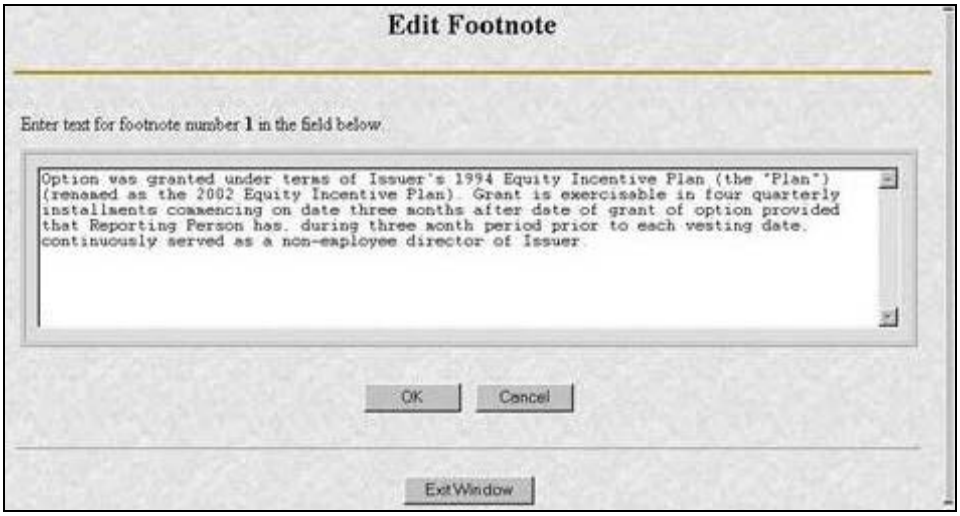



**Figure 8-13: Edit Footnote Page**

### 8.1.4.4 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 check boxes 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 check box 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 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 the [Delete Entry] button.

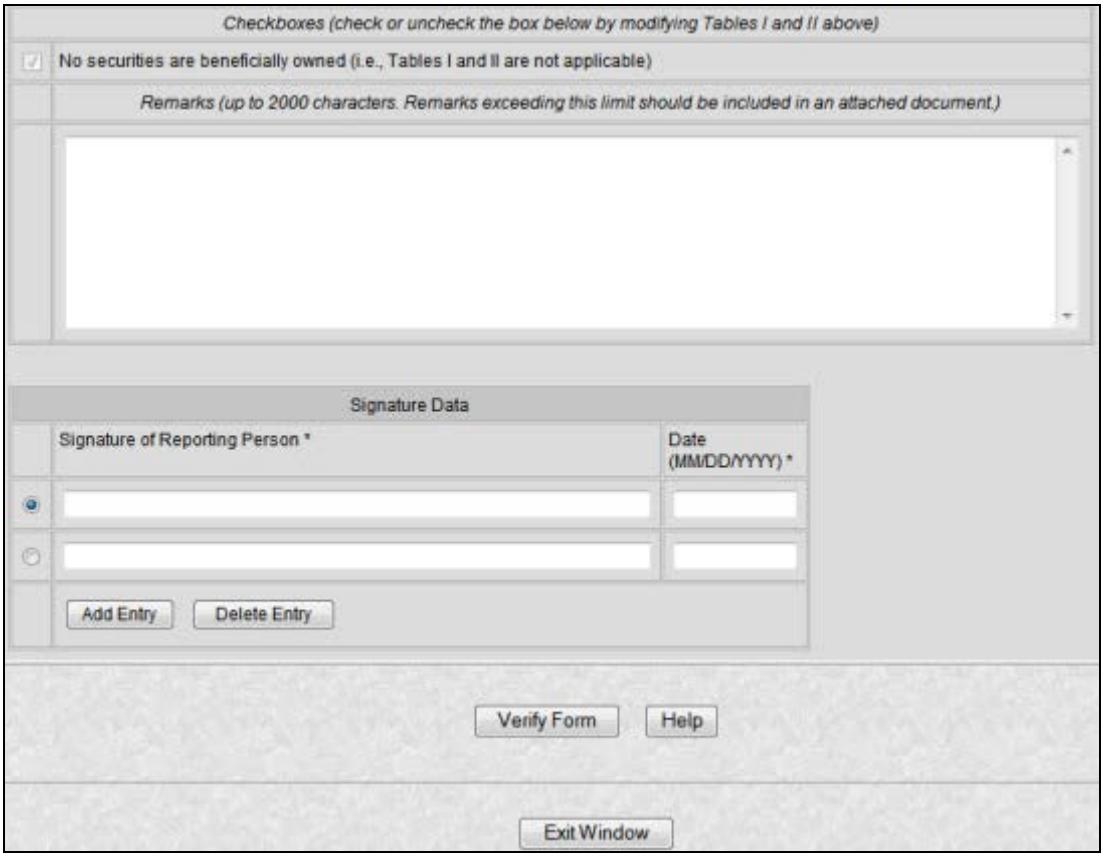



**Figure 8-14: Assemble Ownership Submission – Bottom of Form**

### 8.1.4.5 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 the [Verify Form] button. One of two screens will appear, either the Assemble Ownership Error screen (see Figure 8-15: Assemble Ownership Form With Errors (Form Type 5) or the Insider Confirmation/Correction page (see Figure 8-17: 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 8.1.4.6, "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 re-displayed 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.

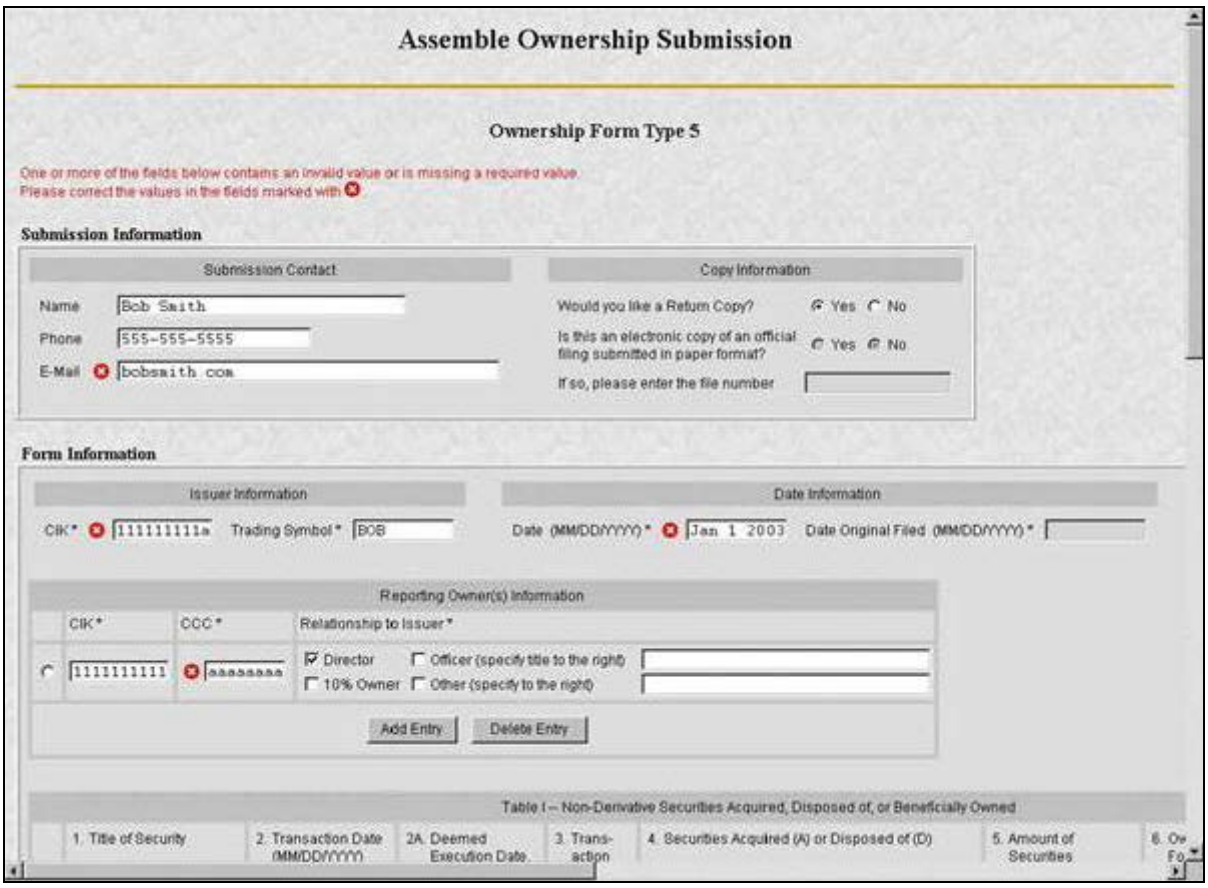



**Figure 8-15: Assemble Ownership Form With Errors (Form Type 5)**

For example, Figure 8-15 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 8-16: 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 the [Edit Entry] button. The detailed form will appear with the fields in error marked, as shown in Figure 8-16: 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

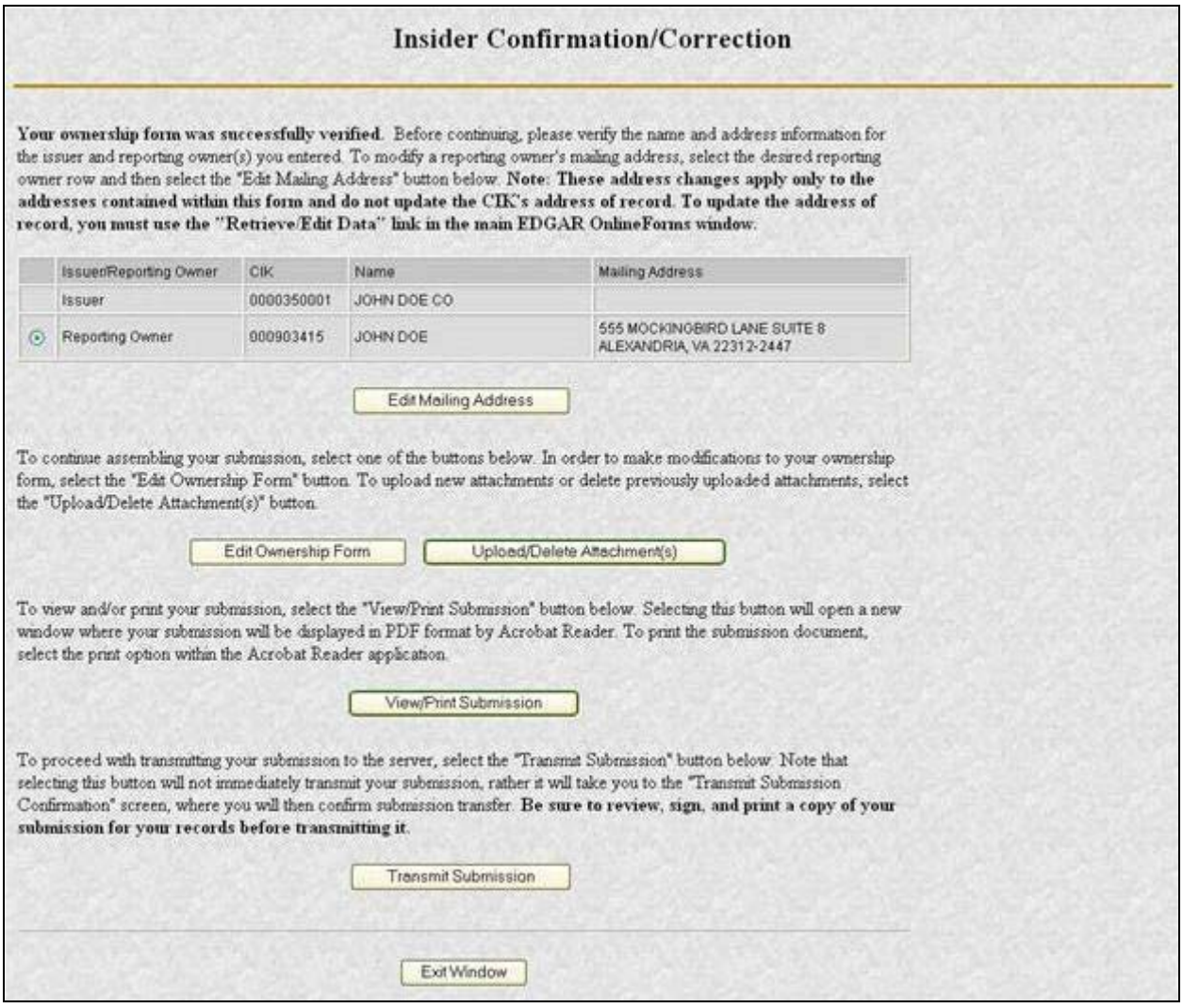
### 8.1.4.6 Insider Confirmation/Correction

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 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 8-17: Insider Confirmation/Correction Page**

### 8.1.4.7 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 the [OK] button to change the information for this submission
- Click the [Cancel] button to return to the Insider Confirmation/Correction screen without making changes.

**Figure 8-18: Edit Mailing Address**

### 8.1.4.8 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 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 the [Delete Attachment] button.
- Click the [Edit Ownership Form] button to return to the Assemble Ownership Submission data entry form.

- Click the [Transmit Submission] button to proceed to transmit your submission to the server.

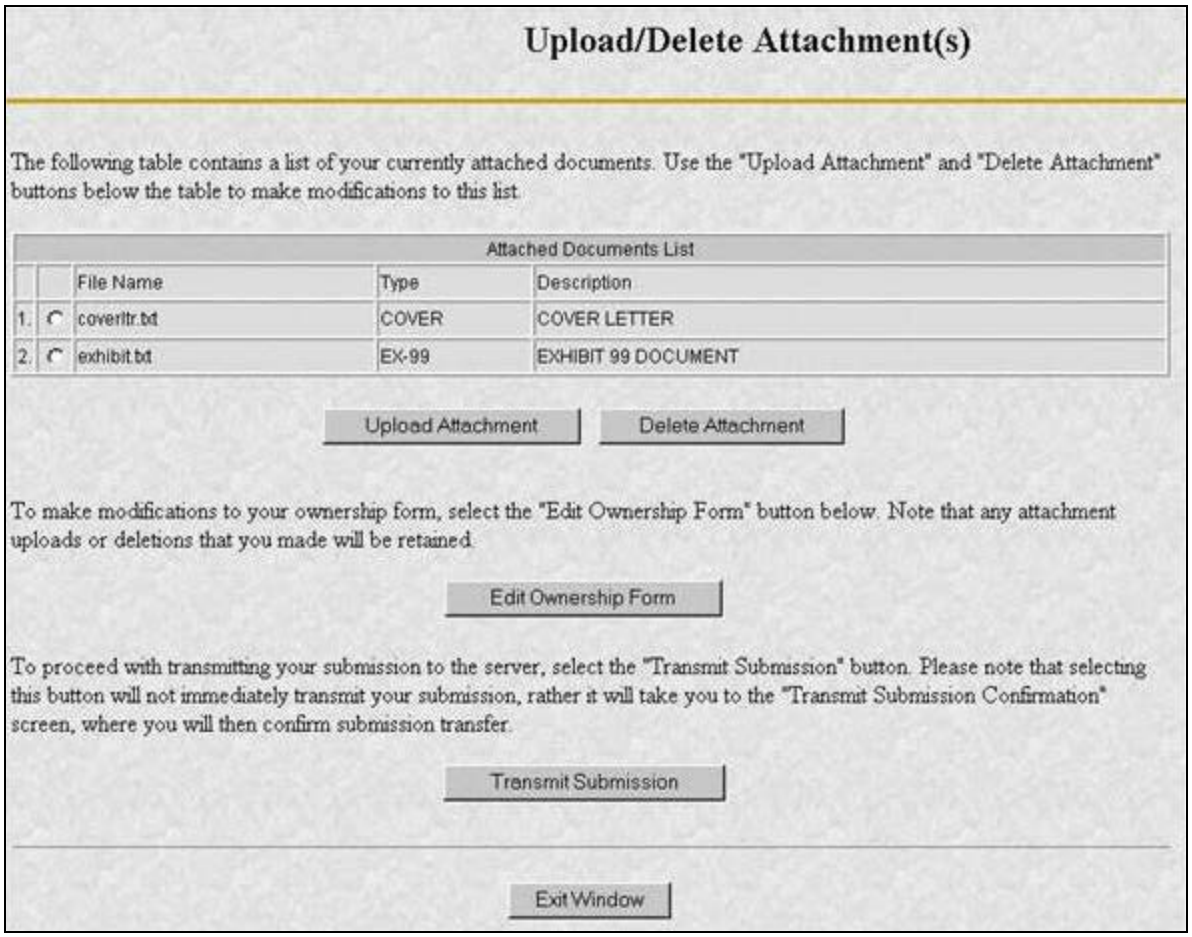



**Figure 8-19: Upload/Delete Attachment(s)**

### 8.1.4.9 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 the [Upload] button.
- To return to the Upload/Delete Attachment(s) screen without uploading an attachment, click the [Cancel] button.

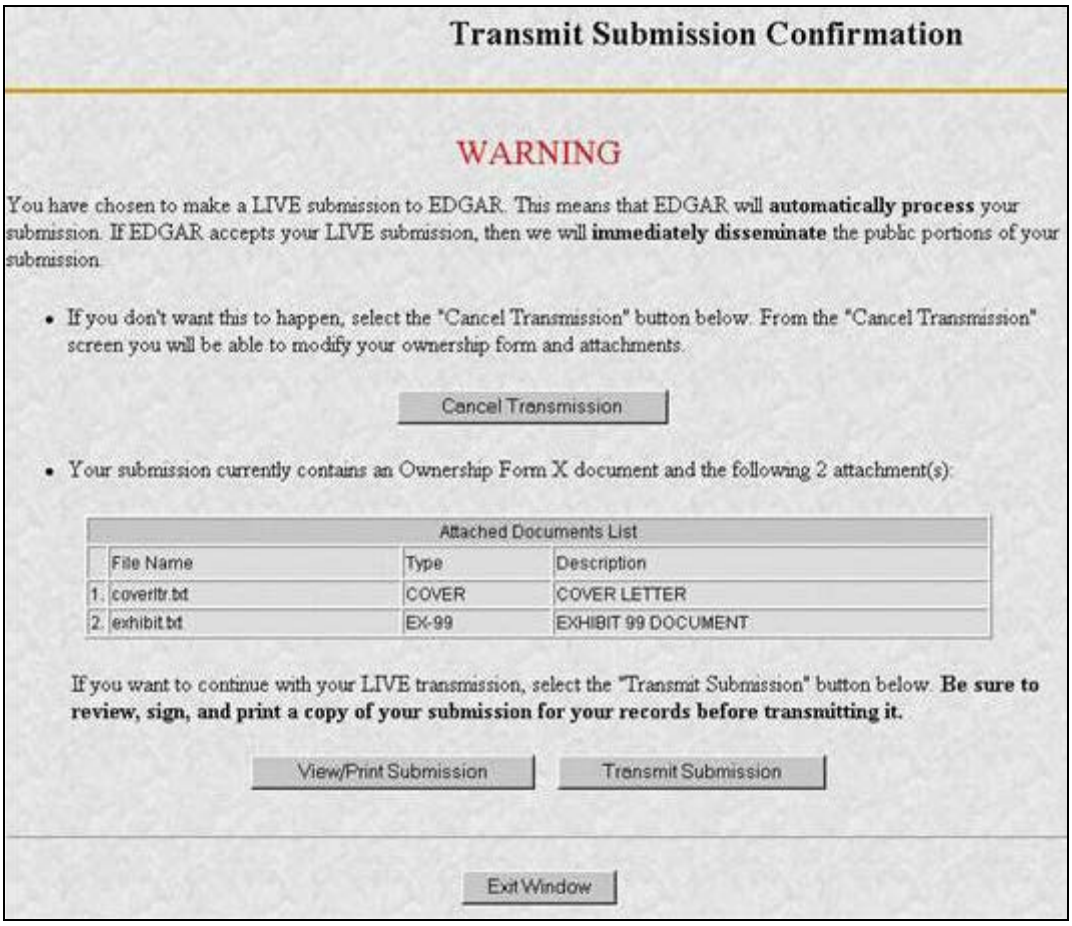
**Figure 8-20: Upload Attachment**

### 8.1.4.10 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 the [Cancel Transmission] button to return to the Assemble Ownership Submission data entry form.
- Click the [View/Print Submission] button to view the submission document in PDF format.
- Click 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 8-21: Transmit Submission Confirmation**

### 8.1.4.10.1 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 the [Continue] button. This will display your submission via the Adobe Acrobat Reader as shown in Figure 8-23: 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 the [Close] button.

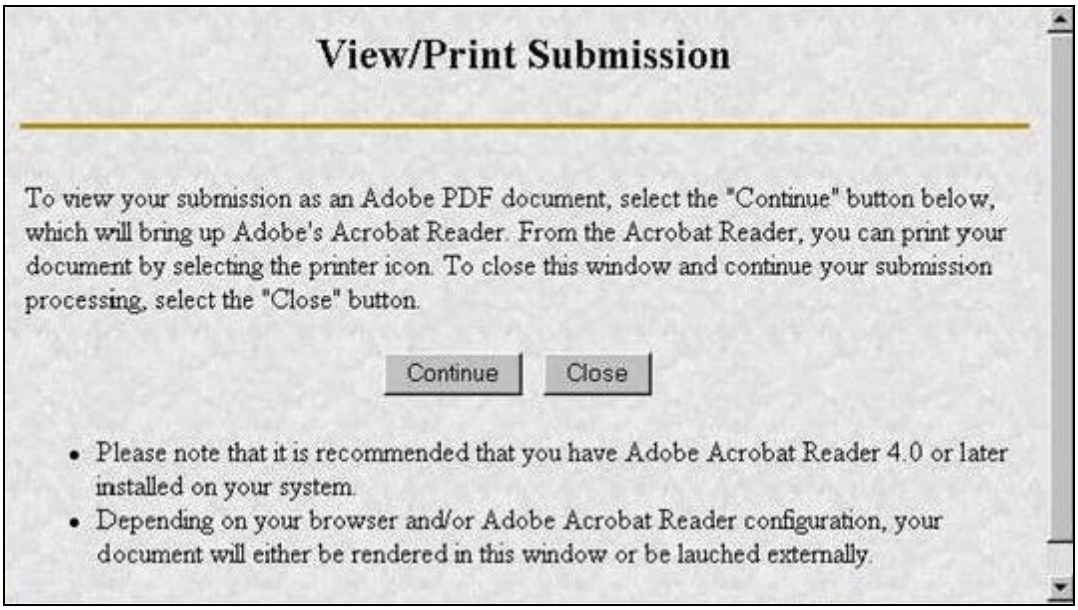



**Figure 8-22: View/Print Submission Page**

**Figure 8-23: PDF Document**

### 8.1.4.11 Transmit Submission Acknowledgment

When the [Transmit Submission] button is clicked the Transmit Submission Confirmation page, the Transmit Submission Acknowledgment page appears. See Figure 8-24: Transmit Submission Acknowledgment. This page provides acknowledgment of the transmission, along with the submission accession number.

**Figure 8-24: Transmit Submission Acknowledgment**

Record your accession number so you can later identify your submission and retrieve the acceptance messages and Return Copy from the website.

### 8.1.4.12 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 the [Edit Ownership Form] button to return to the Assemble Ownership Submission data entry form.
- Click the [Upload/Delete Attachment(s)] button to return to the Upload/Delete Attachment(s) page.

**Figure 8-25: Transmit Submission Cancelled**

### 8.1.5 File Form D Submission

This section describes the general process for preparing, transmitting and submitting 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.

### 8.1.6 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, save the form to your computer, 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 'Save' link will enable you to save a partially completed Form D on your computer. (Refer to Section 2.3.3 for details on how to set up the Google Chrome browser's save/download preferences.)

When you save the partial Form D, the system will display the following message:

> *This file can be used at a later date to resume this session. However, please note that any tampering with this file may result in its corruption and render it unusable.*

Once saved, you will have the option of retrieving the Form D on the "File Form D" screen. When you return to the Form D screen, you will be given the option of continuing with a saved Form D (stored on your computer) or creating a new Form D (see Figure 8-26: Partial Save below).

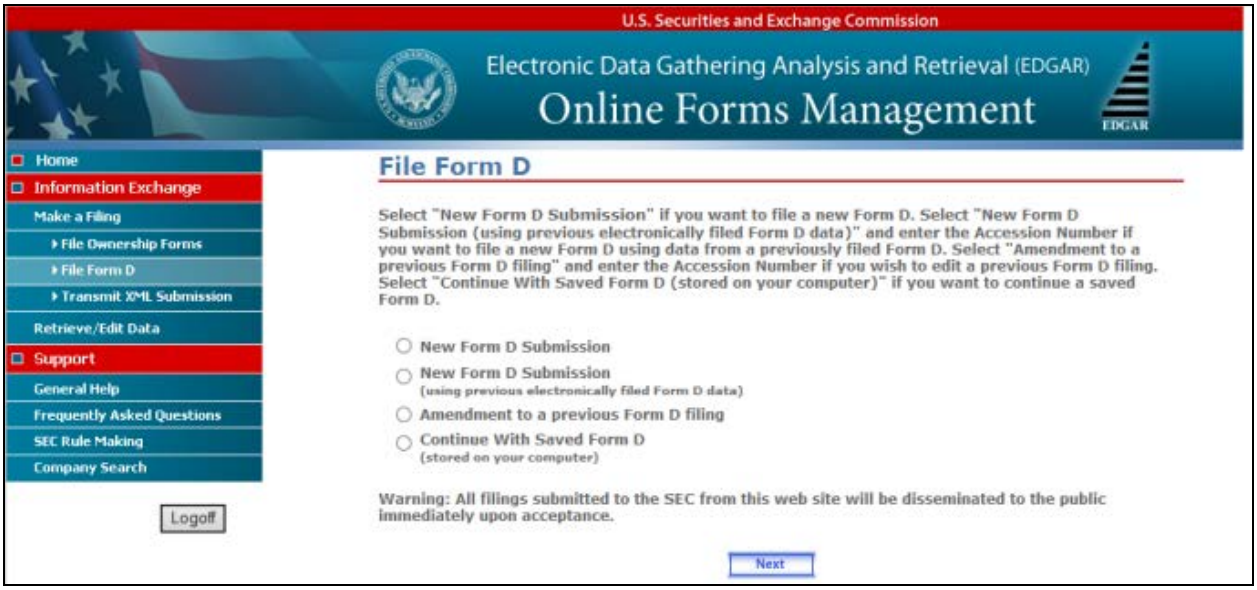



**Figure 8-26: Partial Save**

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.

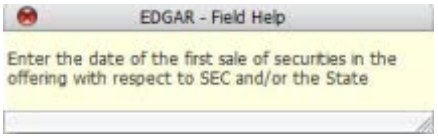
You must complete all required field(s). "Clarification of Response (if necessary)" is an optional field. Enter a description in this field if you consider the information to be relevant to the question being answered.

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.

Note: In cases where "Securities Act Section 4(5)" and "Rule 506" were selected on Item 6, in a previously filed Form D submission or a saved Form D submission, these values will not be restored as they are no longer operative and available as options on Item 6.

### 8.1.6.1 Help Functions

The following help functions will provide you with more information during your Form D filing process:

| Help button or link | Description |
|---|---|
|   | **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 help will appear when you click this icon. |
| FORM D INSTRUCTIONS | **FORM D INSTRUCTIONS link:** This link will display filing instructions in a new browser window. |

### 8.1.6.2 Navigating Form D Items

There are several ways to navigate within Form D. To navigate from item to item, you may perform one of the following (excluding the first item, Issuer's Information, and the last item, 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.
- Select the appropriate Form D Item from the navigation menu located on the left side of the screen.

### 8.1.6.3 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:

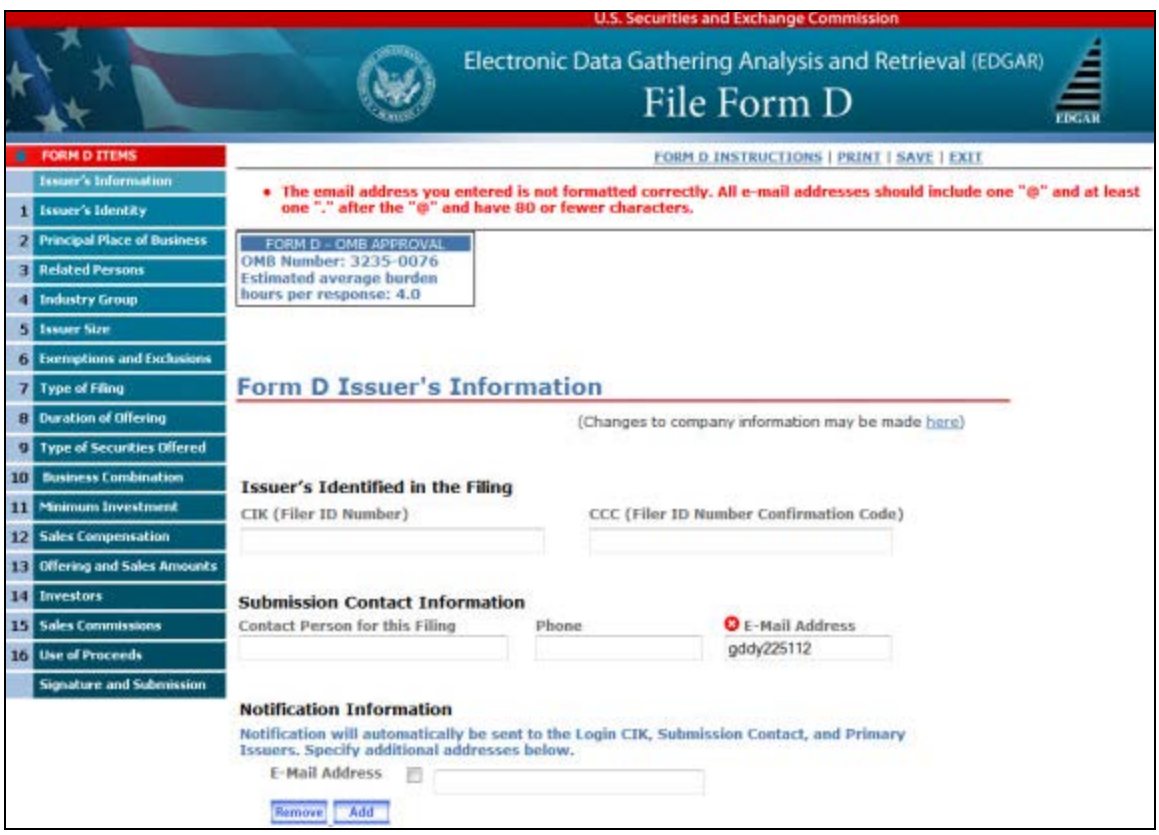



**Figure 8-27: File Form D Validation at Screen Level**

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.

**Figure 8-28: File Form D Validation for Completed Submission**

#### 8.1.6.4 Preparing to File Form D

When you are ready to prepare a Form D filing, click 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:

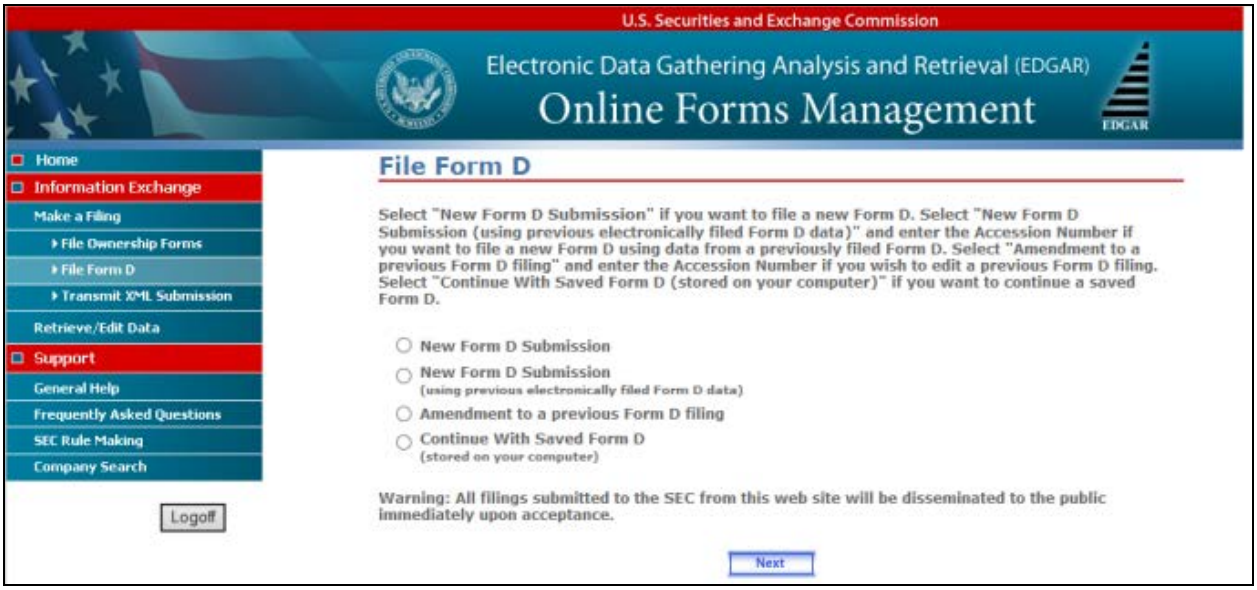



**Figure 8-29: File Form D**

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.

### 8.1.7 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.

#### 8.1.7.1 Form D Issuer's Information

The "Form D Issuer's Information" screen appears, as shown below:

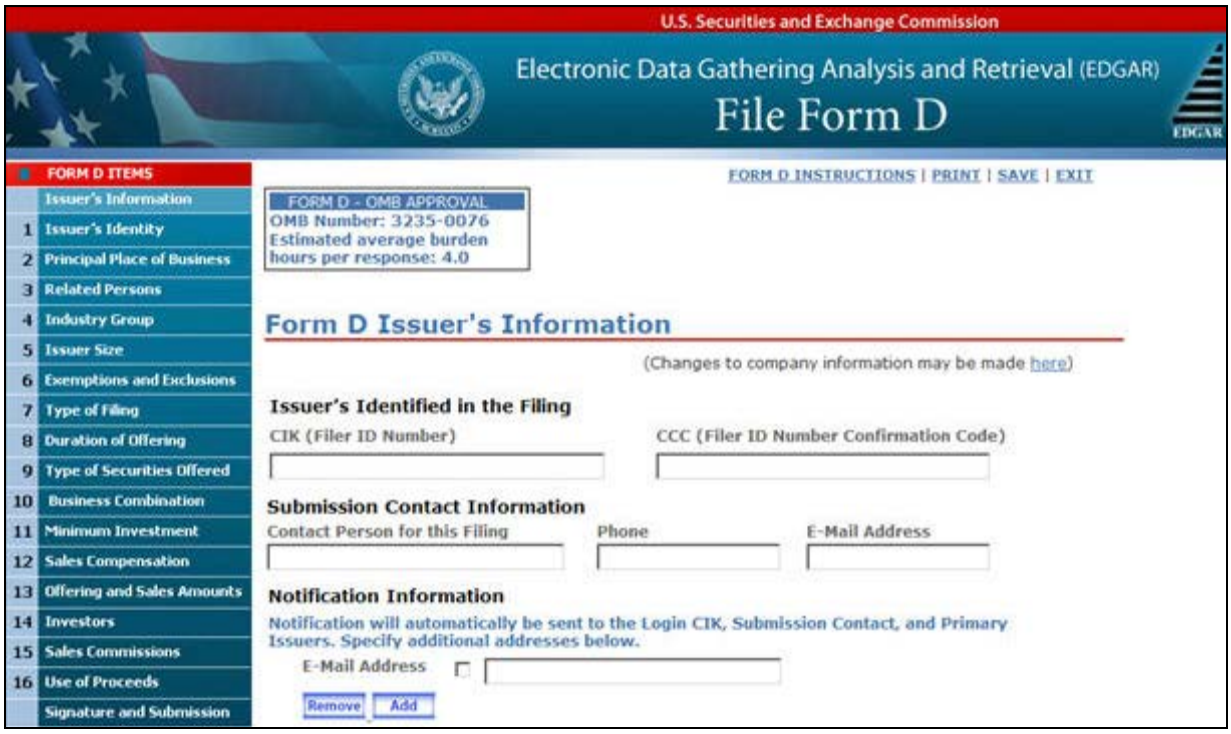



**Figure 8-30: Form D Issuer's Information**

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. The automated submission notification e-mails will include the web address of the Electronic Filing Depository (*https://efdnasaa.org*) to enable you to fulfill your state filing obligations for Form D.
  - 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, e-mail address), click 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.

### 8.1.7.2 Issuer's Identity

The "Issuer's Identity" screen is shown below:

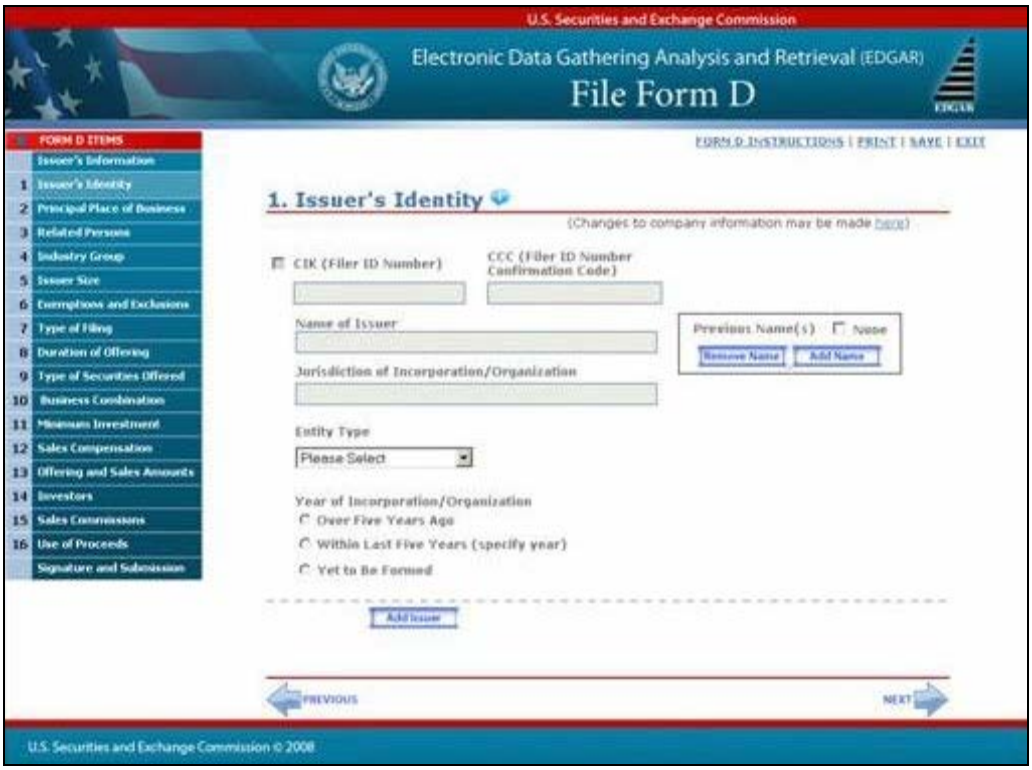



**Figure 8-31: Issuer's Identity**

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 8-32: 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 displayed 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 additional 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, e-mail address), click 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.

### 8.1.7.3 Principal Place of Business and Contact Information

The "Principal Place of Business and Contact Information" screen is shown below:

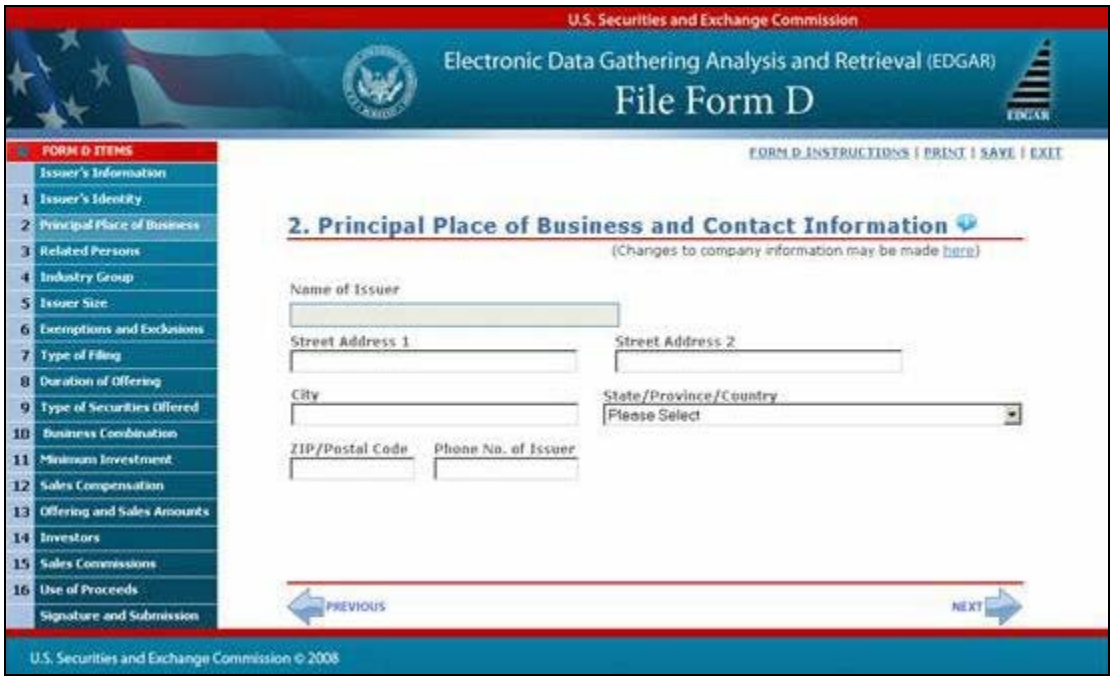



**Figure 8-33: Principal Place of Business and Contact Information**

The following are the data entry conventions for this screen:

- The information in this item 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, e-mail address), click 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.

### 8.1.7.4 Related Persons

The "Related Persons" screen is shown below:

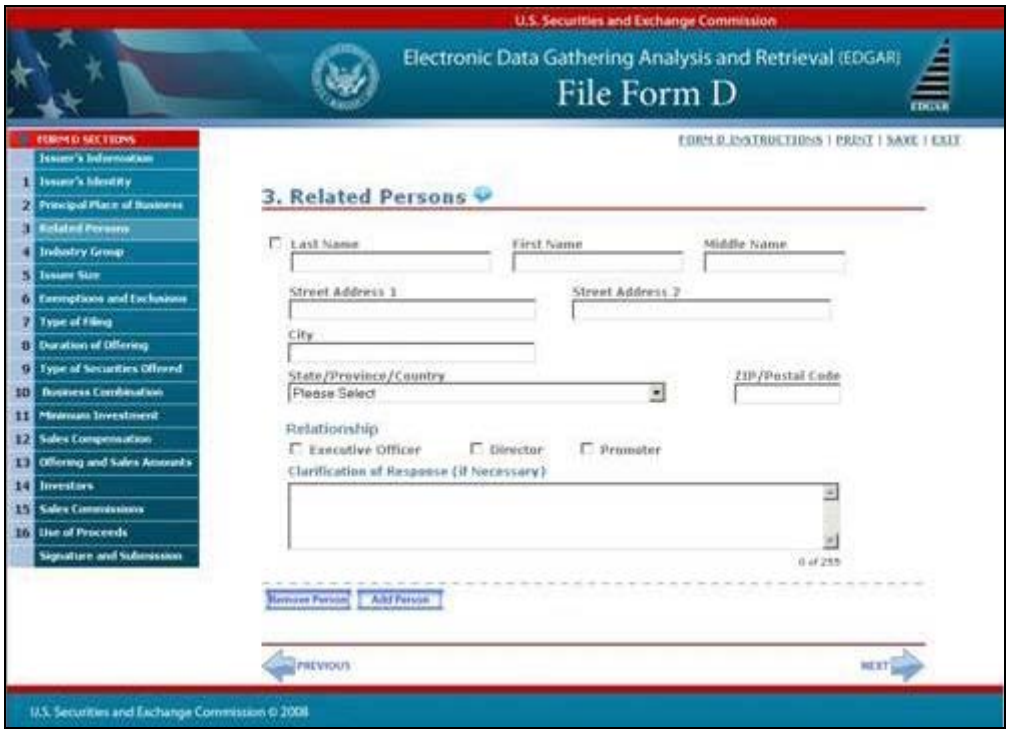



**Figure 8-34: Related Persons**

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.

### 8.1.7.5 Industry Group

The "Industry Group" screen is shown below:

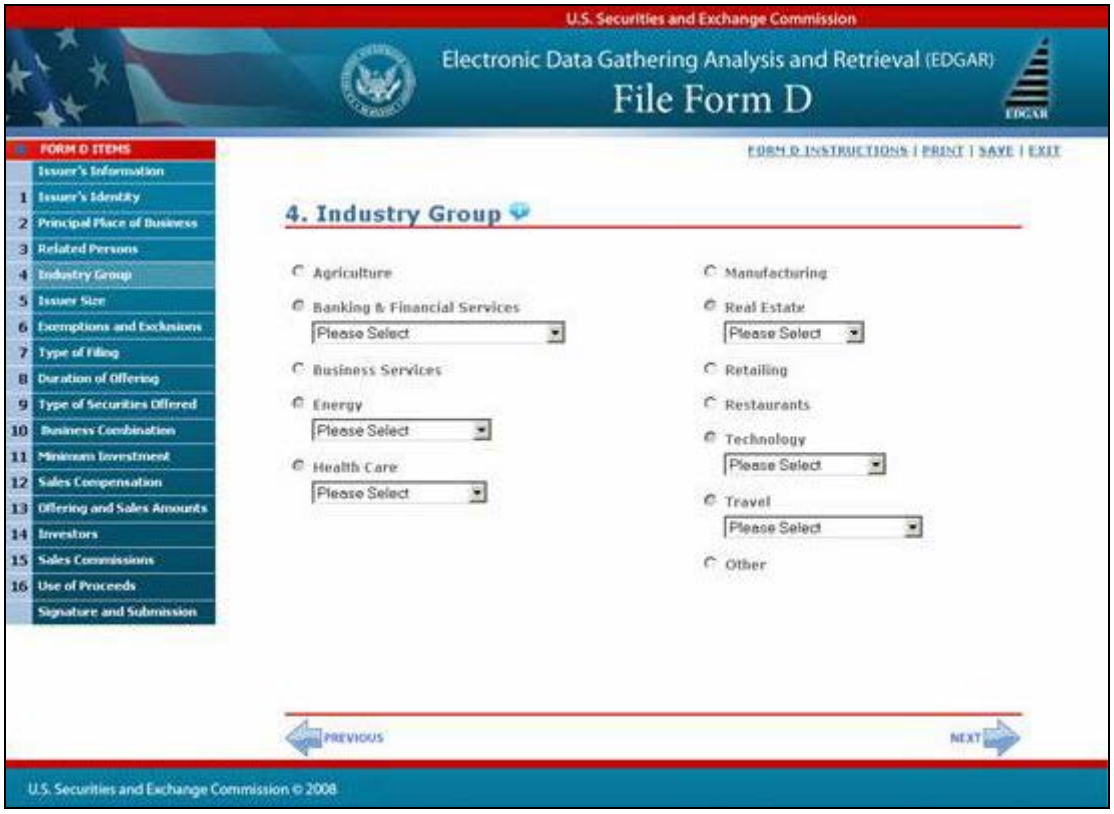



**Figure 8-35: Industry Group**

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.

### 8.1.7.6 Issuer Size

The "Issuer Size – Revenue Range" screen is shown below:

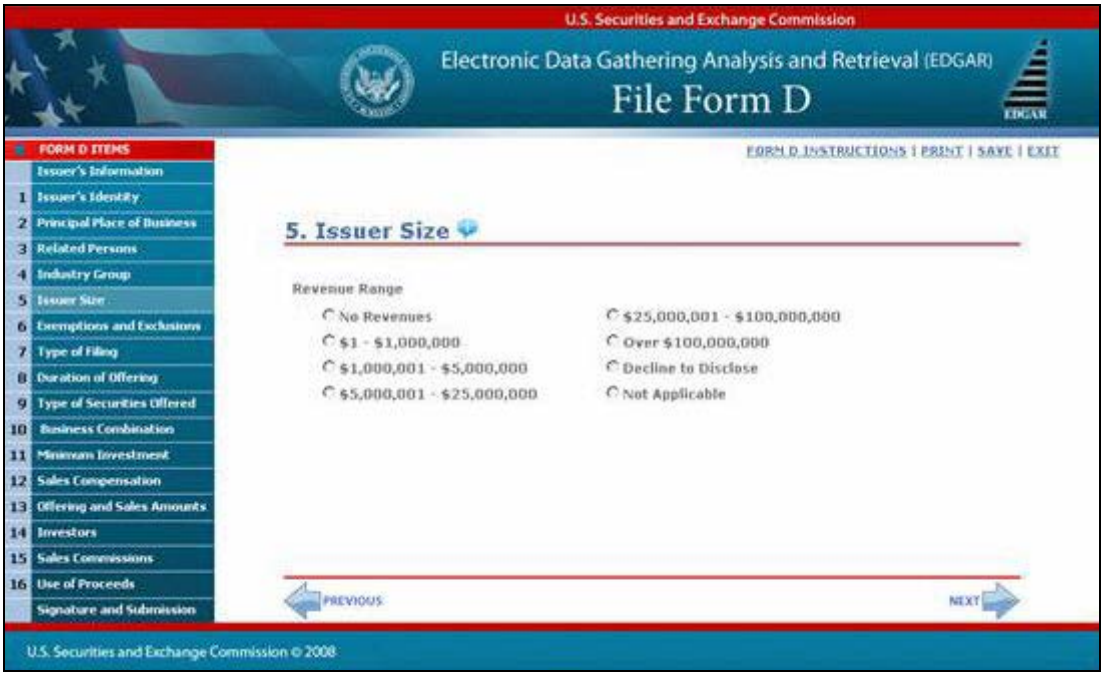



**Figure 8-36: Issuer Size – Revenue Range**

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, 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. The "Issuer Size - Aggregate Net Asset Value Range" screen is shown below:

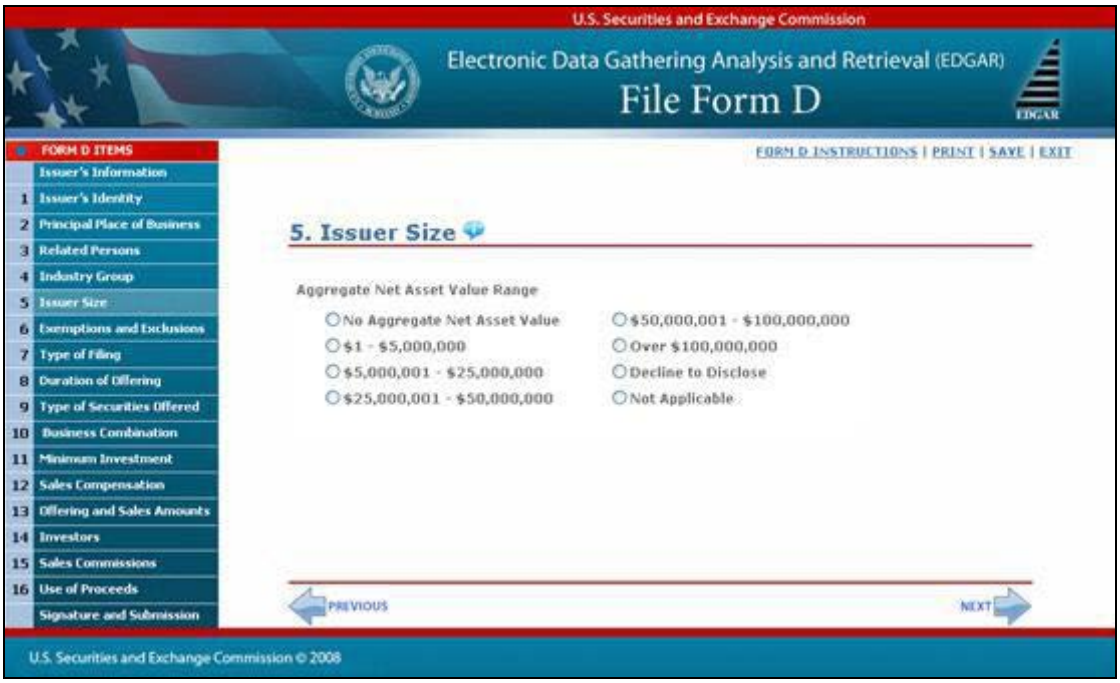



**Figure 8-37: Issuer Size – Aggregate Net Asset Value Range**

### 8.1.7.7 Federal Exemption(s) and Exclusion(s) Claimed

The "Federal Exemption(s) and Exclusion(s) Claimed" screen is shown below:

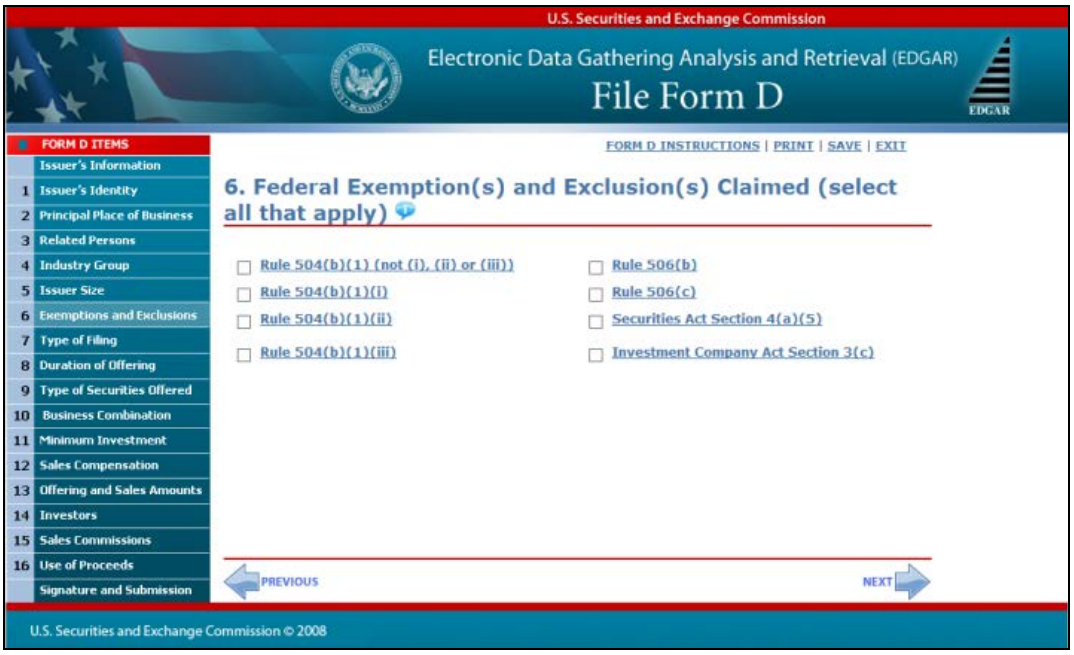



**Figure 8-38: Federal Exemption(s) and Exclusion(s) (Image replaced)**

The following are the data entry conventions for this screen:

- Select as many exemptions and exclusions claimed that apply.

**Notes:**

(1) You cannot select both "Rule 506(b)" and "Rule 506(c)" in a single submission.

(2) 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:

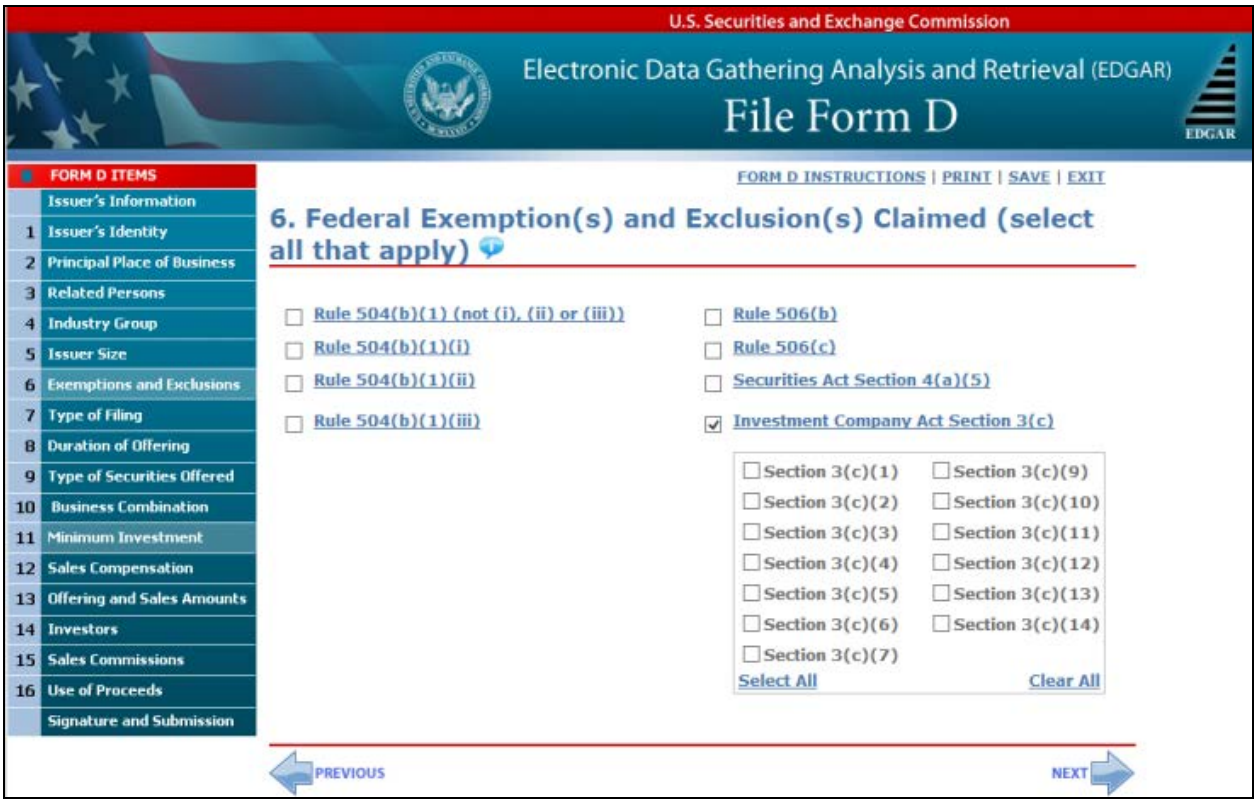



**Figure 8-39: Investment Company Act Section 3(c) List (Image replaced)**

### 8.1.7.8 Type of Filing

The "Type of Filing" screen is shown below:

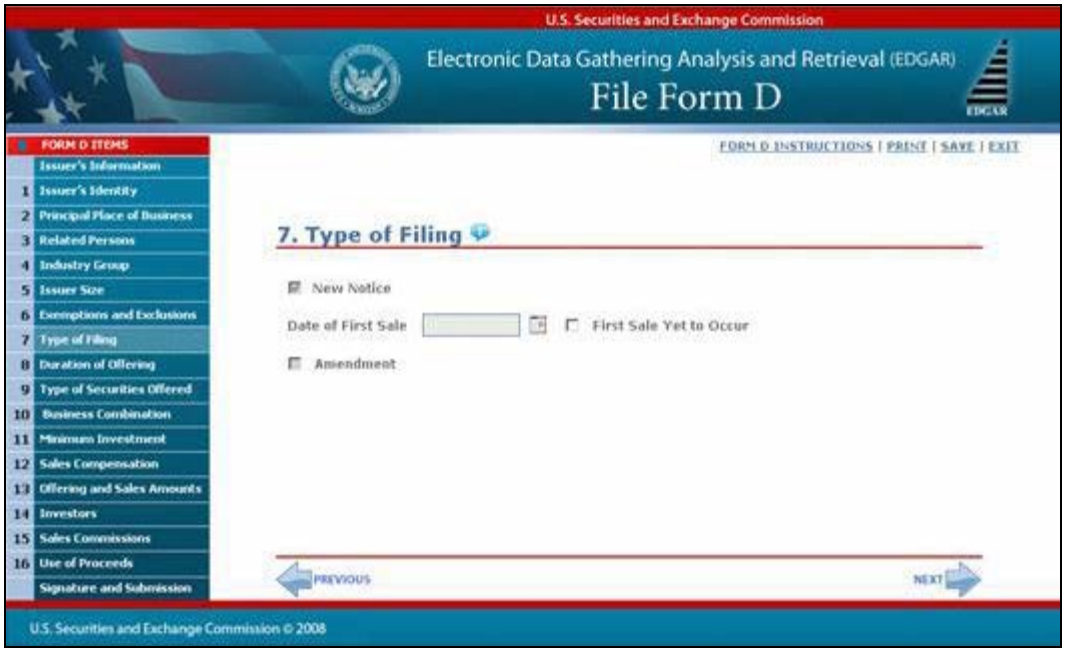



**Figure 8-40: Type of Filing**

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 8.1.6.4, "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 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".

### 8.1.7.9 Duration of Offering

The "Duration of Offering" screen is shown below:

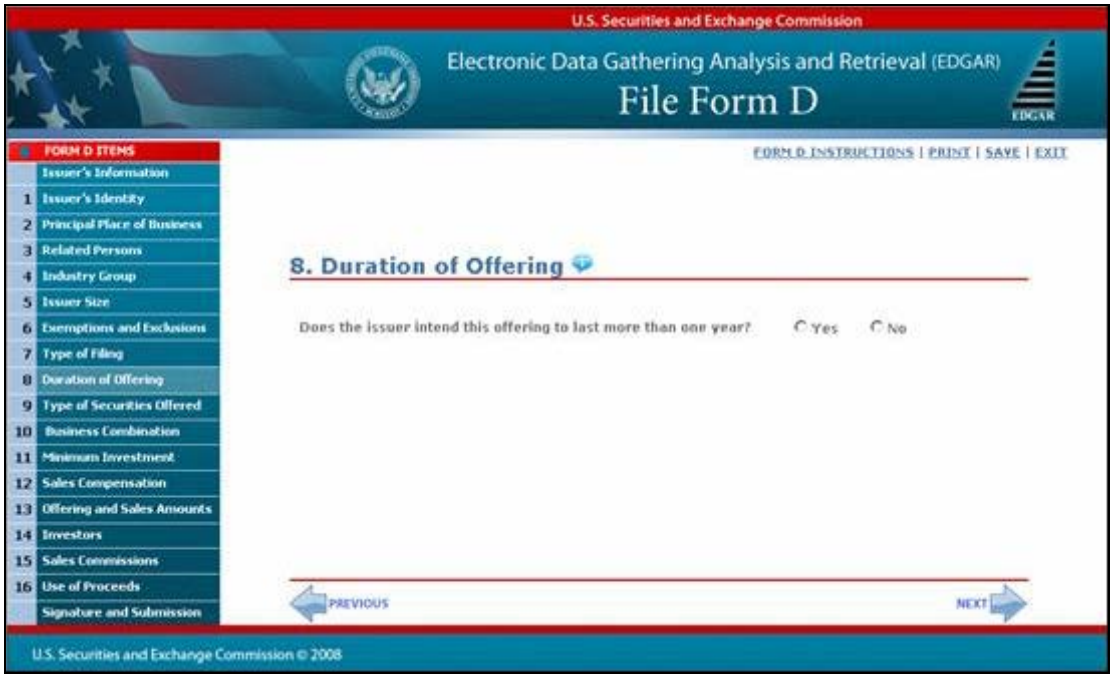



**Figure 8-41: Duration of Offering**

### 8.1.7.10 Type(s) of Securities Offered

The "Type(s) of Securities Offered" screen is shown below:

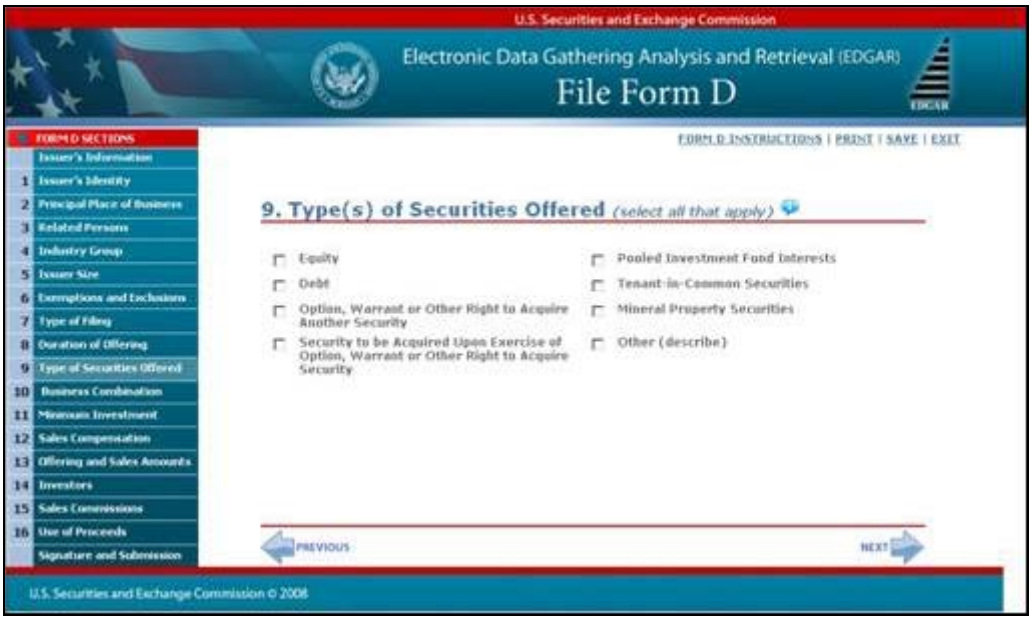



**Figure 8-42: Type(s) of Securities Offered**

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. You will be able to unselect "Pooled Investment Fund Interests" without affecting the Investment Company Act Section 3(c) field.

### 8.1.7.11 Business Combination Transaction

The "Business Combination Transaction" screen is shown below:

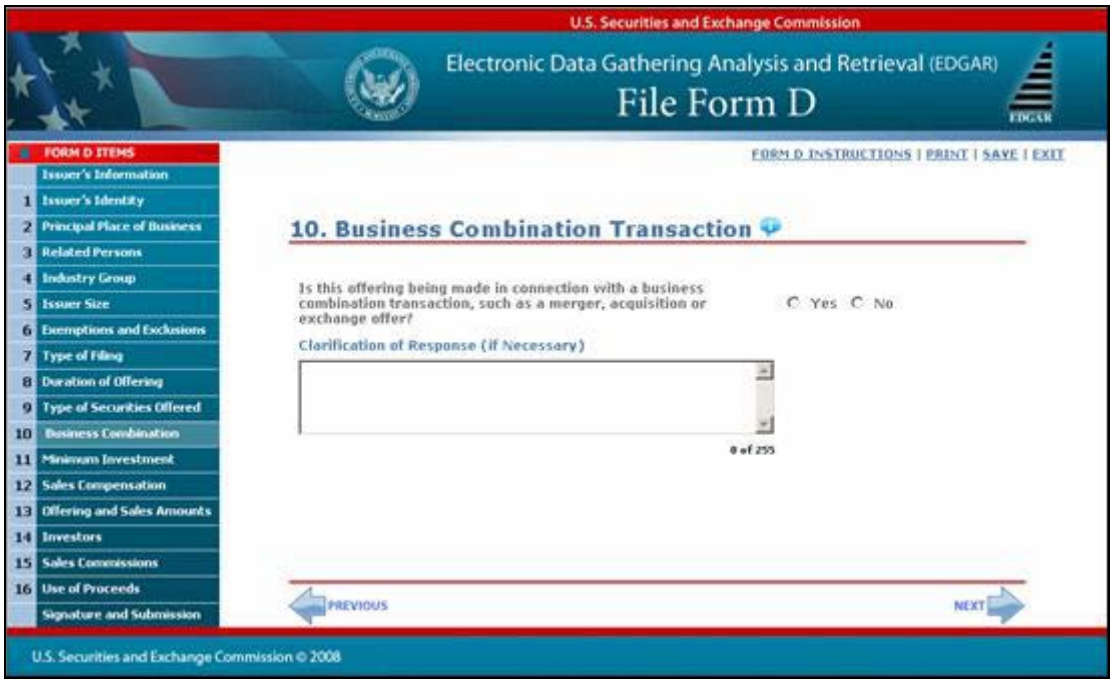



**Figure 8-43: Business Combination Transaction**

### 8.1.7.12 Minimum Investment

The "Minimum Investment" screen is shown below:

**Figure 8-44: Minimum Investment**

The following is the data entry convention for this screen:

- You may only enter whole US dollars.

### 8.1.7.13 Sales Compensation

The "Sales Compensation" screen is shown below:

**Figure 8-45: 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 “State(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.

### 8.1.7.14 Offering and Sales Amount

The “Offering and Sales Amount” screen is shown below:

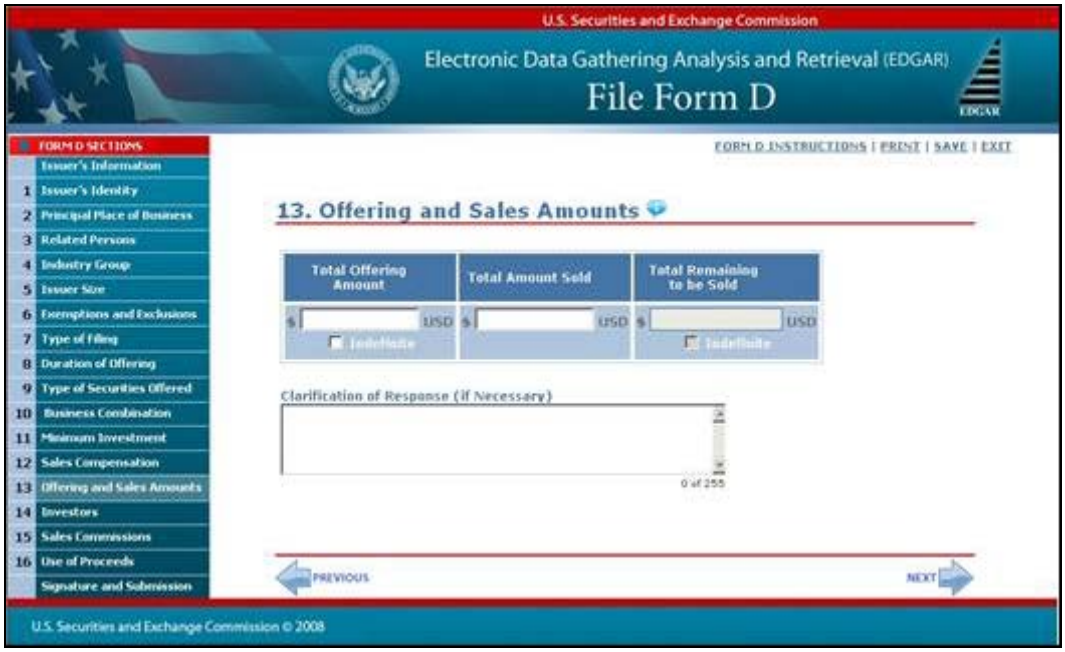



**Figure 8-46: Offering and Sales Amount**

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 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 6 (Federal Exemption(s) and Exclusion(s) Claimed) is selected and the "Total Offering Amount" entered exceeds $~~1~~ 5 million, you will receive the following warning: "Only $~~1~~ 5 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.

### 8.1.7.15 Investors

The "Investors" screen is shown below:

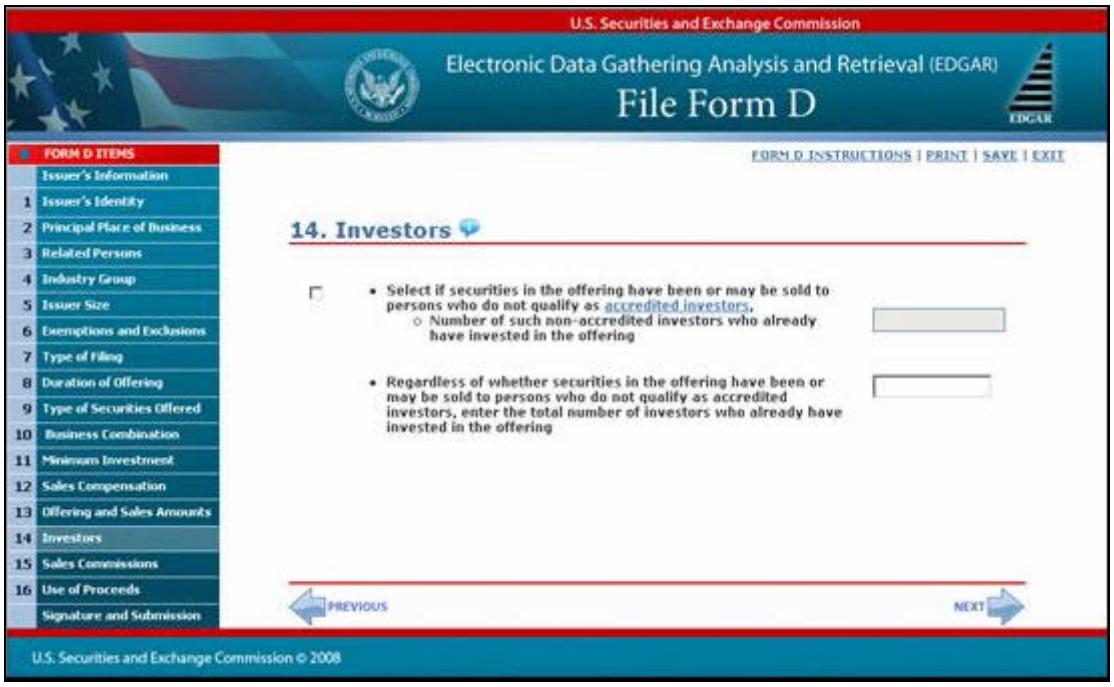



**Figure 8-47: Investors**

The following are the data entry conventions for this screen:

- Select the check box and enter the number of non-accredited investors, if applicable.
- Enter the total number of investors.
- If you selected ~~Rule 505 or~~ Rule 506(b) in the "Federal Exemption(s) and Exclusion(s) Claimed" item 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(b) in Item 6, Federal Exemption(s) and Exclusion(s) Claimed. No more than 35 non-accredited investors are permitted in ~~Rule 505 and~~ Rule 506(b) offerings."

**Note:** 'accredited investors' is a link, which will provide more information.

### 8.1.7.16 Sales Commissions and Finder's Fee Expenses

The "Sales Commissions and Finders' Fee Expenses" screen is shown below:

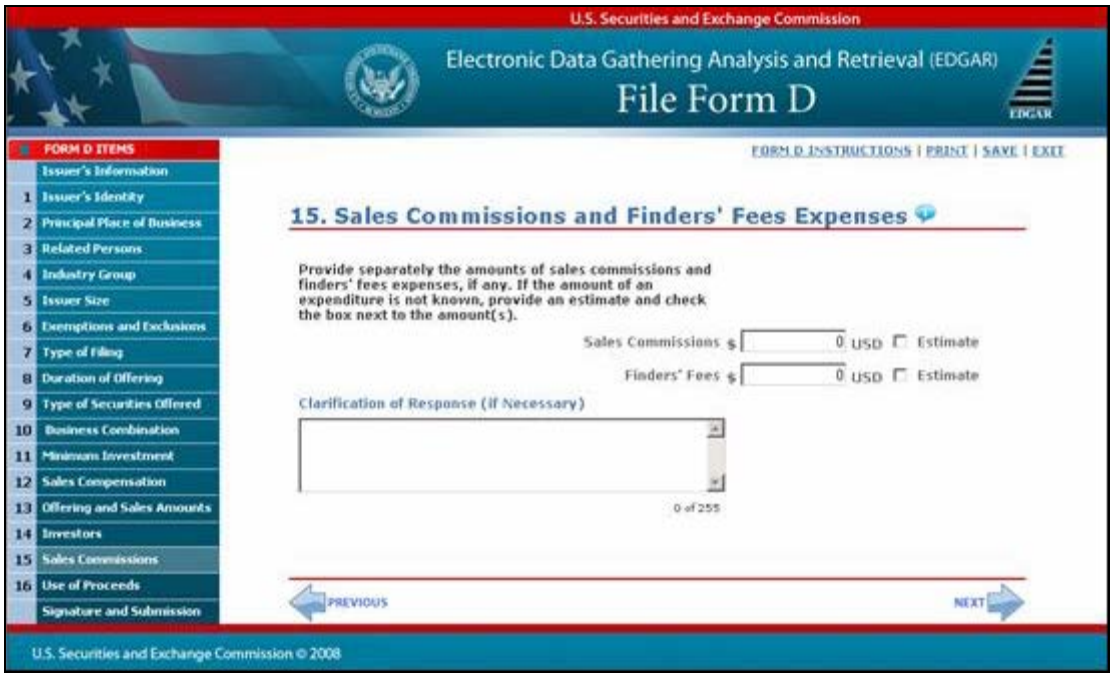



**Figure 8-48: Sales Commissions and Finders' Fee Expenses**

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.

### 8.1.7.17 Use of Proceeds

The "Use of Proceeds" screen is shown below:

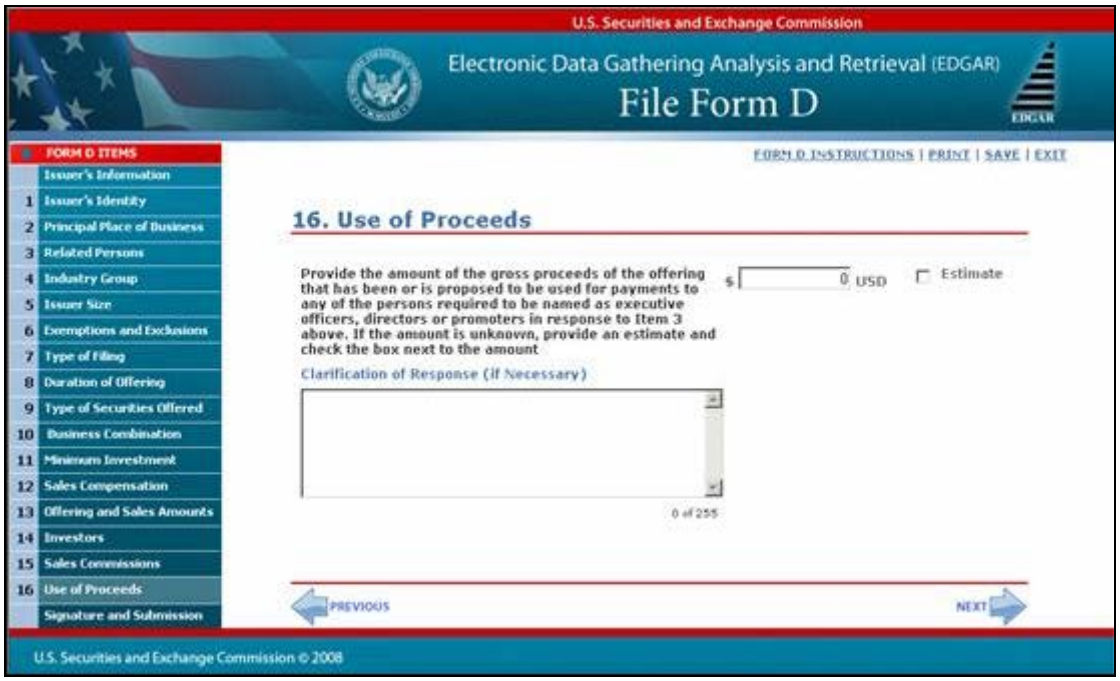



**Figure 8-49: Use of Proceeds**

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.

### 8.1.7.18 Signature and Submission

Once you have completed all of the Form D items, 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.

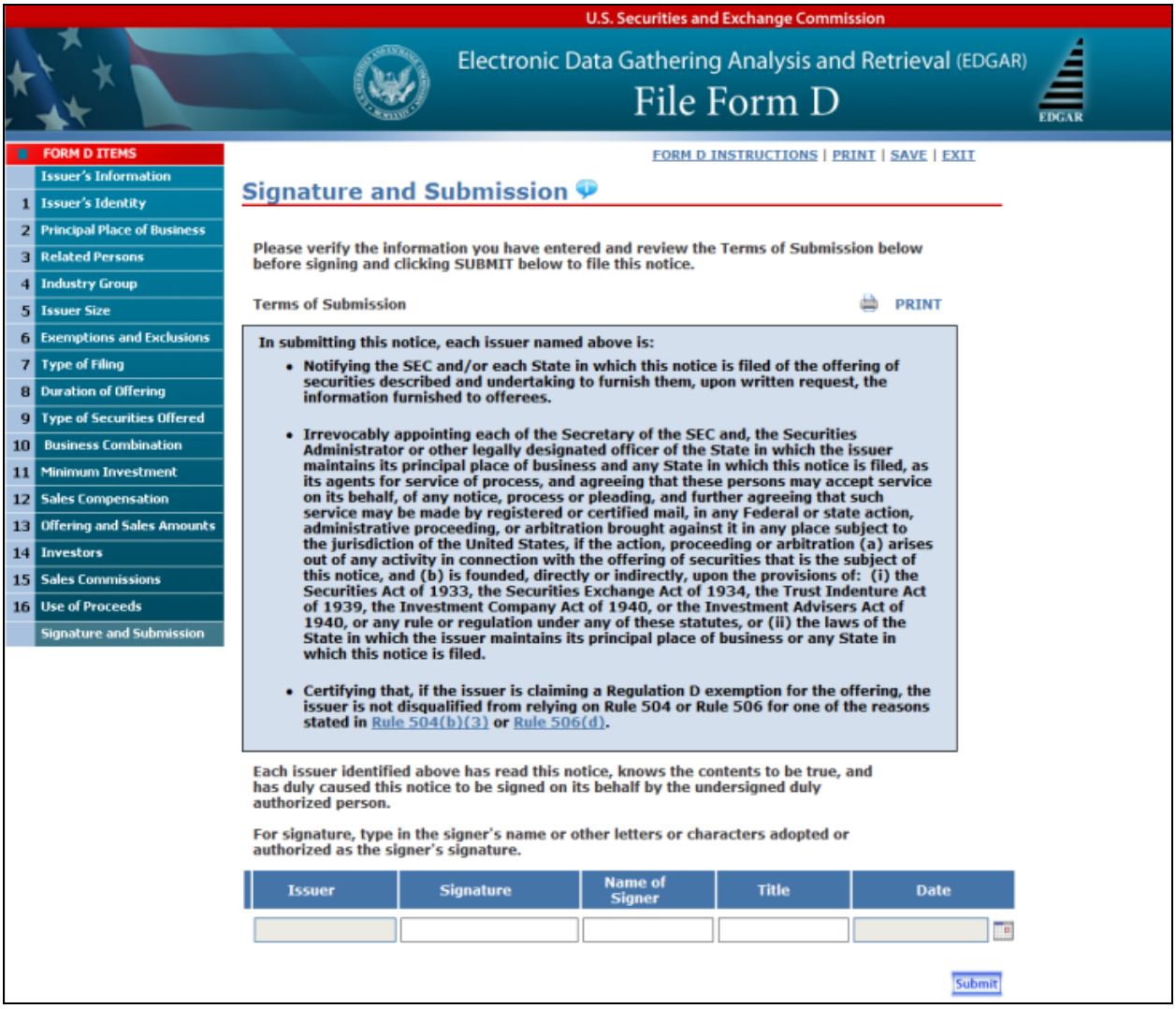



**Figure 8-50: Signature and Submission (Image replaced)**

**Note:** 'Rule 504(b)(3)~~505(b)(2)(iii)~~' and 'Rule 506(d)' are links, which provide more information.

The following are the data entry conventions for this screen:

- Complete the required field(s). The check box 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 and disabled.

- Select the date by clicking 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, you may sign on behalf of the additional issuers which you have provided in the Issuer's Identity item. Select the check box that indicates you are an authorized representative. On the printed form, "All Issuers" shall be displayed in the Issuers field.
- Each issuer must retain the manually signed document signed on its behalf for five years.

### 8.1.7.19 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 8-51: 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.

### 8.1.7.20 Transmit Submission Confirmation

Once you click 'Transmit Submission', the "Transmit Submission Confirmation" screen appears, as shown below:

**Figure 8-52: 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 Acknowledgment" screen will appear and display your accession number for the submission.

After you have confirmed your transmission, the "Transmit Submission Acknowledgment" screen will appear and display your accession number for the submission.

### 8.1.7.21 Transmit Submission Acknowledgment

The "Transmit Submission Acknowledgment" screen is shown below:

**Figure 8-53: Transmit Submission Acknowledgment Screen**

This screen provides acknowledgment of your Form D submission transmission.

**Note:** You should write down your accession number for your records.

### 8.1.8 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 Online to validate the document content. The error messages listed below reflect issues with attached documents.

| Problem | Description |
|---|---|
| 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. |

## 8.2 EDGAR Filing Website

The EDGAR Filing Website (*https://www.edgarfiling.sec.gov*) is used for preparing and submitting the following forms:

- EDGARLink Online Forms
- Regulation A Forms
- Form 13H variants (13H, 13H-A, 13H-Q, 13H-I, 13H-T, and 13H-R)
- Form 13F variants (13F-HR, 13F-HR/A, 13F-NT, and 13F-NT/A)
- Form SDR variants (SDR, SDR/A, SDR-A, and SDR-W)
- SBS Entity Forms (SBSE, SBSE/A, SBSE-A, SBSE-A/A, SBSE-BD, SBSE-BD/A, SBSE-C, and SBSE-W)
- Municipal Advisor Forms (MA, MA-A, MA/A, MA-I, MA-I/A, and MA-W)
- Form X-17A-5 Part III variants (X-17A-5 and X-17A-5/A)
- Form 17-H variants (17HACON, 17HACON/A, 17HQCON, and 17HQCON/A)
- TA Forms (TA-1, TA-1/A, TA-2, TA-2/A, and TA-W)

### 8.2.1 Navigating EDGAR – Logging into EDGAR Filing Website

To access any of the EDGAR Filing Website functions, you will need to log in to the EDGAR Filing Website. Follow the directions described in Section 7.1.1 for details on how to obtain access and use the EDGAR Filing Website.

#### 8.2.1.1 EDGAR Filing Website Menu Options

Once you log in 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 8-54: EDGAR Menu illustrates the menu.

**Figure 8-54: EDGAR Menu**

This menu is broken down into six different sections: Information Exchange, Draft Submissions, Regulation A, Regulation Crowdfunding, Online Forms, and Support. To access the Online forms, go to the 'Online Forms' section on the EDGAR menu. For more information on the six sections of the EDGAR menu, refer to Section 7.1.1, "Using the EDGAR Filing Website."

### 8.2.2 General Information on Online Forms

This section discusses the basic information you need to know to file Online Forms. Throughout the filing process, you will have the ability to view the filing instructions, view and print the form, save the form to your computer, and exit the process. The following menu items display on the right hand corner of the Online Forms window:

- The 'Submit' function will allow you to submit the completed form to EDGAR.
- The 'Save' function will enable you to save a partially completed form on your computer. To resume working on the form at a later time, log in again and select the 'Continue with Saved <Form>' option available on the Type of Filing selection screen of each form. If you use Google Chrome as your web browser, refer to Section 2.3.3 for details on how to set up the Google Chrome browser's save/download preferences.
- The 'Print' function allows you to print either a blank form or a current form.
  - Print Blank Form: This option will display a blank form in PDF.
  - Print Current Form: This option will display a partially or fully completed form in HTML format.
- The 'Instructions' function will display the instructions for completing a form.
- The 'Exit' function will prompt you to confirm and then close the current form filing. Any data entered will be discarded unless you first 'Save' the work you have entered.

**Note:** When entering data in a form, a time-out warning message will be displayed as shown in Figure 8-55 if the form's browser window is left inactive for 55 minutes.

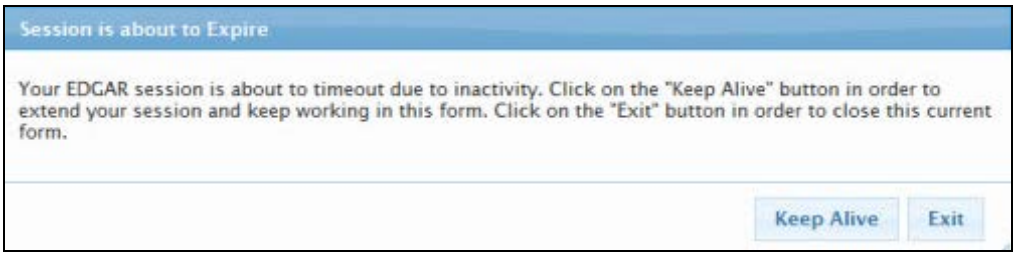



**Figure 8-55: Warning Message – Session is about to Expire**

Click the [Keep Alive] button to keep the current session active and prevent a time-out at 60 minutes of inactivity.

#### 8.2.2.1 Help Functions

The following help functions will provide you with more information during the Online Form filing process:

- Field Help: Help text will be available for selected fields by placing your mouse over the field labels.
- 'Instructions' link: This link will display instructions for completing a form.

#### 8.2.2.2 Navigating Online Forms

There are several ways to navigate within Online Forms. To navigate from item to item, you may perform one of the following:

- 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 screen.
- Select the appropriate form Item from the navigation menu located on the left side of the screen.

#### 8.2.2.3 Validating Online Forms

EDGAR will validate the information that you have entered for Online Forms at different levels. EDGAR will validate forms at an individual screen level and the entire form when you click the [Submit] button. Additionally, EDGAR also provides the option of validating document attachments.

EDGAR will check to ensure that each screen is completed appropriately before you can proceed to the next form screen or submit your form. Required fields are indicated by an asterisk to the right of the label name (for example, Filer CIK* and Filer CCC* are some of the required fields.) If EDGAR detects invalid information for a field at the individual screen level, a red 'x' icon is displayed within the field. Clicking the icon displays a message describing the type of information that belongs in the field to help you correct the errors, before final submission of the form.

When you complete the entire Online Form and click the [Submit] button, EDGAR will automatically validate your form's information. If there are errors, they must be corrected for each form screen. For best results, it is recommended that you correct the errors in sequence, starting with the first screen that has invalid information.

### 8.2.3 File Regulation A Forms

This section describes the general process for preparing and submitting Regulation A submissions under the Securities Act of 1933 to EDGAR for processing.

Issuers can file the following Regulation A submission form types:

**Draft Submissions**

- DOS: Non-public draft offering statement under Regulation A
- DOS/A: Non-public draft pre-qualification amendment for offering statement under Regulation A
- DOSLTR: Draft Offering Statement Letter

**Regulation A Offering Statements and Circulars**

- 1-A: Offering statement under Regulation A
- 1-A/A: Pre-qualification amendment for offering statement under Regulation A
- 1-A POS: Post-qualification amendment to a 1-A offering statement
- 1-A-W: Withdrawal of offering statement under Regulation A
- 1-A-W/A: Amendment to a withdrawal of offering statement under Regulation A
- 253G1: Reflects information previously omitted from the offering circular in reliance on Rule 253(b)
- 253G2: Reflects information that constitutes a substantive change from or addition to the information set forth in the last offering circular
- 253G3: Reflects information covered in both 253G1 and 253G2
- 253G4: Reflects information covered in 253G1, 253G2 or 253G3 that is not being timely filed

**Regulation A Ongoing Reports**

- 1-K: Annual Report Pursuant to Regulation A
- 1-K/A: Amendment to Annual Report Pursuant to Regulation A
- 1-SA: Semiannual Report Pursuant to Regulation A
- 1-SA/A: Amendment to Semiannual Report Pursuant to Regulation A
- 1-U: Current Report pursuant to Regulation A
- 1-U/A: Amendment to Current Report pursuant to Regulation A
- 1-Z: Exit Report under Regulation A
- 1-Z/A: Amendment to Exit Report under Regulation A
- 1-Z-W: Withdrawal of Exit Report under Regulation A
- 1-Z-W/A: Amendment to a withdrawal of Exit Report under Regulation A

#### 8.2.3.1 General Information for Regulation A Forms

The following section provides general information that is applicable to Regulation A form types:

- You can access Regulation A form types using the:
  - 'Regulation A' or 'Draft Offering Statement' link on the EDGAR menu of the EDGAR Filing Website
  - 'REG A' link on the EDGARLink Online Submission Type Selection screen
- You can submit filer-constructed XML submissions for all Regulation A submission form types (with the exception of DOS, DOS/A, and DOSLTR) via the 'Transmit' link on the EDGAR Menu. For DOS, DOS/A, and DOSLTR no filer-constructed XML submissions will be accepted. Refer to Chapter 9, "Filer-Constructed XML Submissions," for information on filer-constructed submissions.
- You must provide a valid Issuer CIK and CCC on the Filer Information screen for submission form types DOS, DOS/A, 1-A, 1-A/A, 1-K, 1-K/A, 1-Z, and 1-Z/A prior to entering any other data. Based on the CIK and CCC entered, certain fields on the Issuer Information screen are pre-populated with information maintained in EDGAR.
- For submission form types DOS/A, 1-A, 1-A/A, 1-A POS, 1-K/A, and 1-Z/A form data will be pre-populated based on the CIK, CCC, and file number entered, eliminating the need to re-enter this information. The details are as follows:
  - The system will pre-populate submission form type DOS/A with data from the most recent previously accepted DOS or DOS/A filing with the '367' prefix file number provided by the issuer, with the exception of the fields that are populated from the company database after the issuer has entered a valid CIK/CCC combination.
  - The system will pre-populate submission form type 1-A with data from the most recent previously accepted DOS or DOS/A submission, with the exception of the fields that are populated from the company database, if the issuer enters the file number from the most recently accepted DOS or DOS/A filing with a '367' file number prefix and a valid CIK/CCC combination.

    Issuers can edit all fields on submission form type 1-A, except three fields, namely "Exact name of issuer as specified in the issuer's charter," "CIK," and "Total (the sum of the aggregate offering prices in the four preceding paragraphs)."
  - The system will pre-populate submission form types 1-A/A with data from the most recent previously accepted 1-A or 1-A/A submission having the same '024' prefix file number as that provided by the issuer, with the exception of the fields that are populated from the company database after the issuer has entered a valid CIK/CCC combination.
  - The system will pre-populate submission form type 1-A POS with data from the most recent previously accepted 1-A or 1-A/A submission having the same '024' prefix file number as that provided by the issuer, with the exception of the fields that are populated from the company database after the issuer has entered a valid CIK/CCC combination.

- The system will pre-populate submission form type 1-K/A with data from the most recent previously accepted 1-K or 1-K/A submission having the same '24R' prefix file number as provided by the issuer, with the exception of the fields that are populated from the company database after the issuer has entered a valid CIK/CCC combination.
- The system will pre-populate submission form type 1-Z/A with data from the most recent previously accepted 1-Z or 1-Z/A submission having the same '24R' prefix file number as provided by the issuer, with the exception of the fields that are populated from the company database after the issuer has entered a valid CIK/CCC combination.

- Throughout the filing process, you will have the ability to:
  - save the form to your computer
  - view and print the blank form or current form
  - submit the form
  - view the filing instructions
  - exit the process

  via the menu buttons displayed on the upper right corner of the screen (Figure 8-56). For more information, refer to Section 8.2.2, "General Information on Online Forms."

**Figure 8-56: Menu buttons**

You can use the following help functions during your filing process. Place your mouse pointer over a field label to view context-sensitive help message (Figure 8-57). Or, click the 'Instructions' link to view filing instructions in a new browser window.

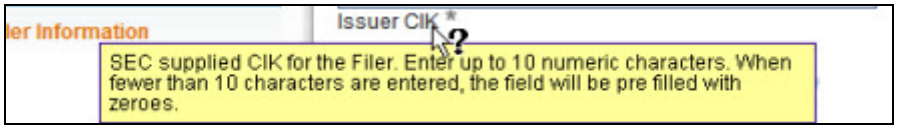



**Figure 8-57: Help message on Issuer CIK field**

### 8.2.4 Completing a Regulation A Submission

This section guides you in preparing and submitting the following Regulation A form types:

- Form 1-A and its variants
- Form 1-K and its amendment
- Form 1-Z and its amendment

#### 8.2.4.1 Selecting a Regulation A Form Type

The first step to filing a Regulation A form is to select a submission form type on the File Regulation A Forms screen. To navigate to this screen, click the 'Regulation A' link on the navigation menu of the EDGAR Filing Website (Figure 8-54). The File Regulation A Forms screen is displayed as shown below and it allows you to select a specific form for filing.

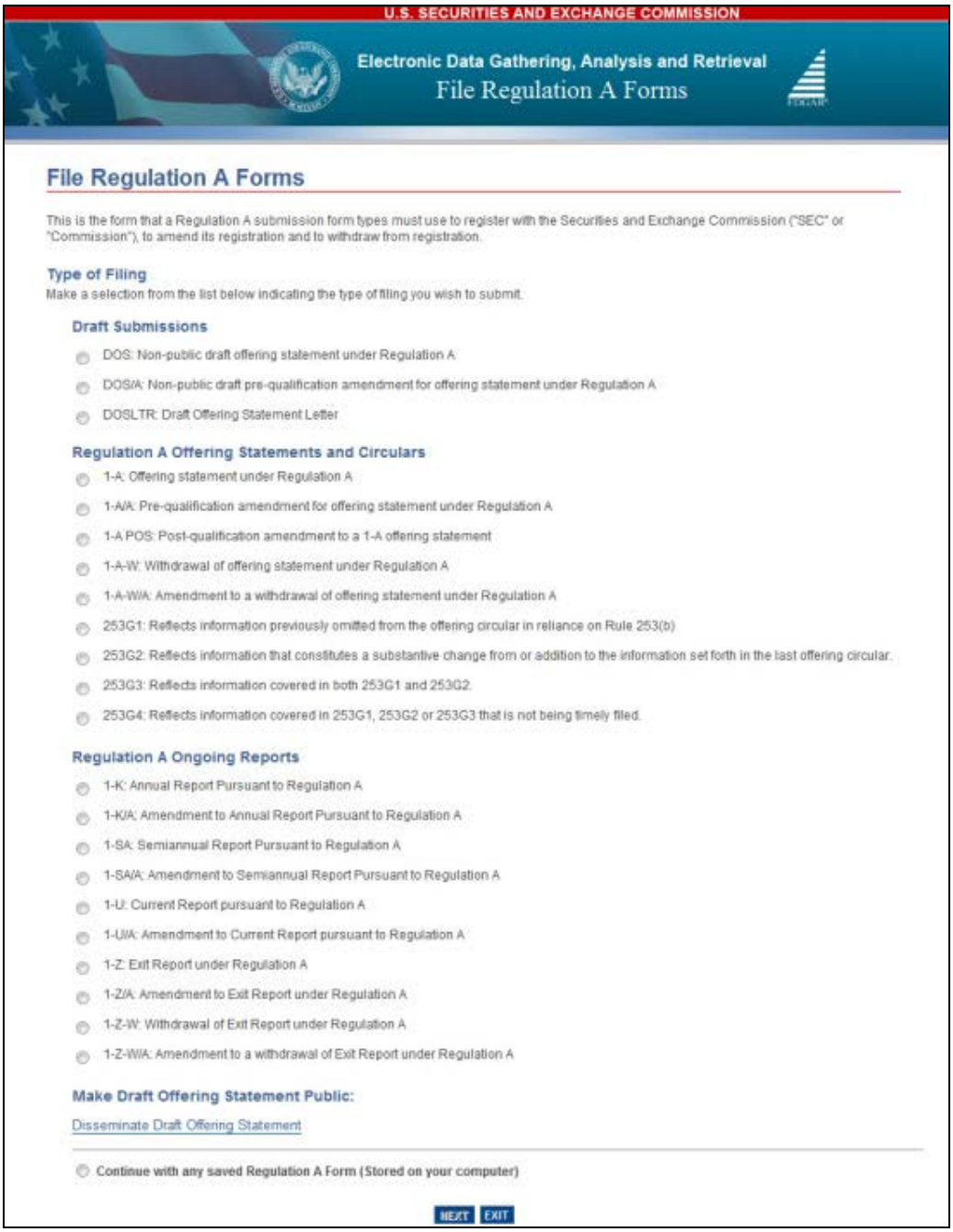



**Figure 8-58: File Regulation A Forms**

- Select the "DOS: Non-public draft offering statement under Regulation A" option to submit a non-public draft offering statement.
- Select the "DOS/A: Non-public draft pre-qualification amendment for offering statement under Regulation A" option to amend a previously filed DOS submission.
- Select the "DOSLTR: Draft Offering Statement Letter" option to submit correspondence related to Draft Offering Statement.
- Select the "1-A: Offering statement under Regulation A" option to submit an offering statement under Regulation A.
- Select the "1-A/A: Pre-qualification amendment for offering statement under Regulation A" option to submit a pre-qualification amendment to a previously accepted 1-A submission.
- Select the "1-A POS: Post-qualification amendment to a 1-A offering statement" option to submit a post-qualification amendment to a previously accepted 1-A or 1-A/A submission.
- Select the "1-A-W: Withdrawal of offering statement under Regulation A" option to withdraw a previously accepted offering statement under Regulation A.
- Select the "1-A-W/A: Amendment to a withdrawal of offering statement under Regulation A" option to amend a previously accepted 1-A-W submission.
- Select the "253G1: Reflects information previously omitted from the offering circular in reliance on Rule 253(b)" option to submit information previously omitted from the offering circular in reliance on Rule 253(b).
- Select the "253G2: Reflects information that constitutes a substantive change from or addition to the information set forth in the last offering circular" option to submit information that constitutes a substantive change from or addition to the information set forth in the last offering circular.
- Select the "253G3: Reflects information covered in both 253G1 and 253G2" option to submit information included in both 253G1 and 253G2.
- Select the "253G4: Reflects information covered in 253G1, 253G2 or 253G3 that is not being timely filed" option to submit information covered in 253G1, 253G2 or 253G3 that is not being timely filed.
- Select the "1-K: Annual Report Pursuant to Regulation A" option to submit an annual report pursuant to Regulation A.
- Select the "1-K/A: Amendment to Annual Report Pursuant to Regulation A" option to amend an annual report pursuant to Regulation A.
- Select the "1-SA: Semiannual Report Pursuant to Regulation A" option to submit a semiannual report pursuant to Regulation A.
- Select the "1-SA/A: Amendment to Semiannual Report Pursuant to Regulation A" option to amend a semiannual report pursuant to Regulation A.

- Select the "1-U: Current Report pursuant to Regulation A" option to submit a current report pursuant to Regulation A.
- Select the "1-U/A: Amendment to Current Report pursuant to Regulation A" option to amend a current report pursuant to Regulation A.
- Select the "1-Z: Exit Report under Regulation A" option to submit an exit report under Regulation A.
- Select "1-Z/A: Amendment to Exit Report under Regulation A" option to amend an exit report under Regulation A.
- Select the "1-Z-W: Withdrawal of Exit Report under Regulation A" option to withdraw a previously accepted exit report under Regulation A.
- Select "1-Z-W/A: Amendment to a withdrawal of Exit Report under Regulation A" option to amend a previously filed withdrawal of exit report under Regulation A.
- Select the "Continue with any saved Regulation A Form (Stored on your computer)" option to continue working on a previously saved Regulation A filing.

  In addition, you can use the "Restore" function within the EDGARLink Online application to continue working on a previously saved EDGARLink Online submission form type (DOSLTR, 1-A-W, 1-A-W/A, 253G1, 253G2, 253G3, 253G4, 1-SA, 1-SA/A, 1-U, 1-U/A, 1-Z-W, and 1-Z-W/A). For more information on the "Restore" function, refer to Section 7.3.1.3, "EDGARLink Online Tool Bar."

If you want to Make Draft Offering Statement Public:

- Click the 'Disseminate Draft Offering Statement' link to disseminate previously accepted draft offering statements (DOS and DOS/A) to the public. Refer to Section 7.7.2, "Disseminating Draft Offering Statements," for instructions on how to disseminate draft offering statements.

Once you select a submission form type on the File Regulation A Forms screen, click the [Next] button. You will be directed to the Filer Information screen specific to the selected form type.

**Important:** When you select submission form types DOSLTR, 1-A-W, 1-A-W/A, 253G1, 253G2, 253G3, 253G4, 1-SA, 1-SA/A, 1-U, 1-U/A, 1-Z-W, or 1-Z-W/A on the File Regulation A Forms screen, the EDGARLink Online application is displayed and you must use this application to prepare these forms. For instructions on how to complete these EDGARLink Online forms, refer to Section 7.3, "Preparing Your EDGARLink Online Submission."

#### 8.2.4.2 Filer Information

The Filer Information screen allows you to enter issuer information for submission form types DOS, DOS/A, 1-A, 1-A/A, 1-A POS, 1-K, 1-K/A, 1-Z, and 1-Z/A. The submission form type displays as a screen title and corresponds to the type of submission selected on the File Regulation A Forms screen. The Filer Information screen for Form 1-A is shown as an example in Figure 8-59.

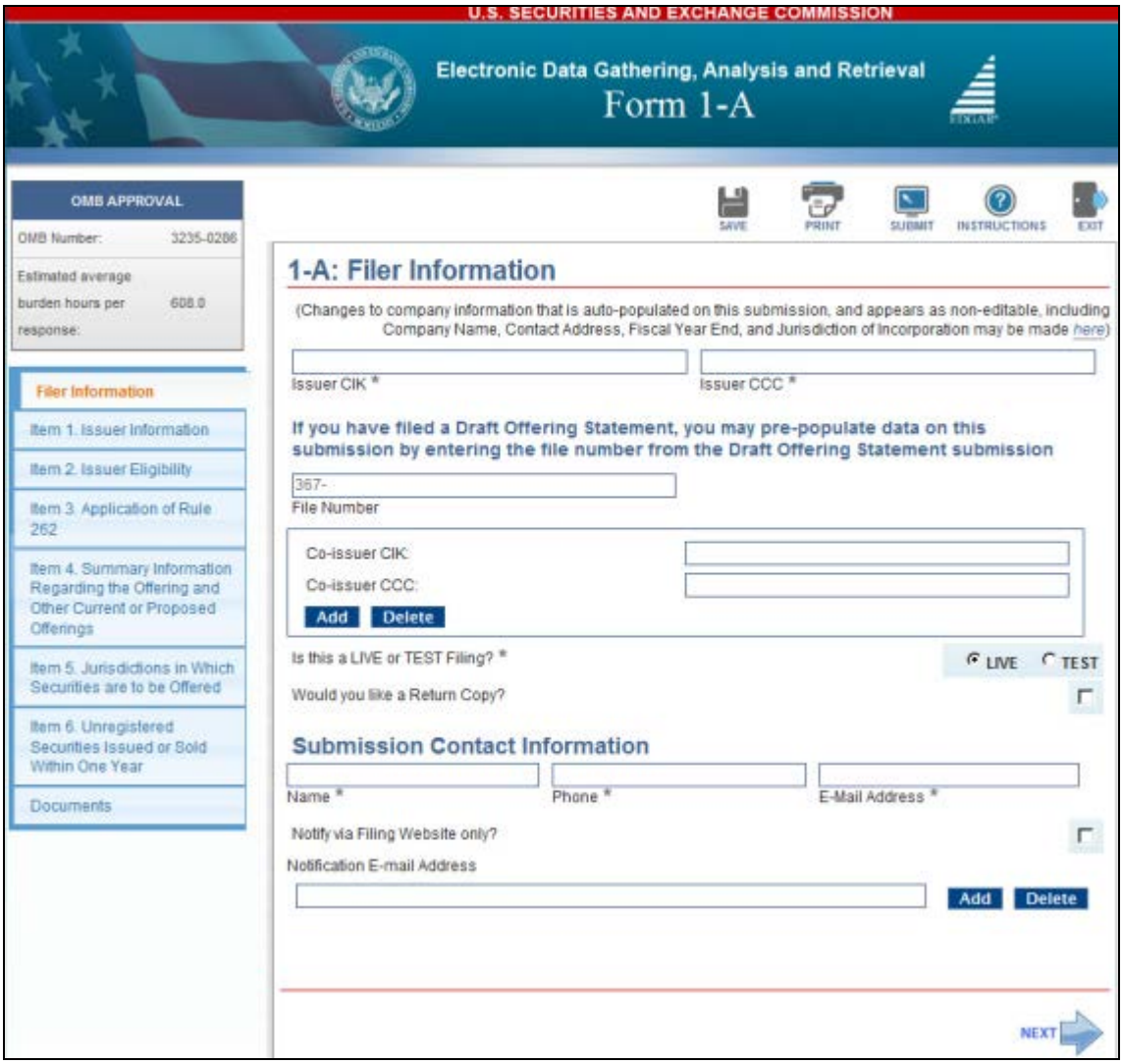



**Figure 8-59: Form 1-A: Filer Information**

Complete the fields that pertain to the form that you are filing:

- **Issuer CIK and CCC**: Enter the CIK and CCC of the issuer that is submitting the filing.
- **File Number**: The File Number field allows up to 17 characters and only one file number may be included for each registrant. 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.
  - **File Number (with 367-prefix)**: This field is optional for submission form type 1-A and mandatory for submission form type DOS/A. Enter the SEC-supplied draft offering statement (DOS) file number. Sample value: 367-00000-1.
    If you submitted a DOS filing, you can provide the SEC-supplied draft offering statement ("DOS") file number to pre-populate certain data in your Form 1-A filing.

- **File Number (with 024-prefix)**: This field is mandatory for submission form types 1-A/A and 1-A POS. Enter the SEC-supplied file number.
  Sample value: 024-00000-1.
- **File Number (with 24R-prefix)**: This field is mandatory for submission form types 1-K/A and 1-Z/A. Enter the SEC-supplied file number. Sample value: 24R-00000-1. When adding a new issuer, you can enter "NEW" in the File Number field.

- **Co-issuer CIK and CCC**: Enter the CIK and CCC for a registrant associated with this submission. The CCC field is case-sensitive with a length of 8 characters, at least one of which must be a numeral and at least one must be @, #, $, or *.

- **Co-issuer File Number**: Enter the SEC-supplied file number. This field is mandatory if you enter a value in the Co-issuer CIK field for submission form types 1-A/A, 1-A POS, DOS/A, 1-K/A, and 1-Z/A. Similarly, this field is mandatory for submission form types 1-K and 1-Z if you select the "Is this an electronic copy of an official filing submitted in paper format?" check box and enter a value in the Co-issuer CIK field. When adding a new co-issuer, you can enter "NEW" in the Co-issuer File Number field.

- **Is this an electronic copy of an official filing submitted in paper format?**: Select the "Yes" check box if this submission is a confirming electronic copy of an official filing previously submitted in paper format. An electronic confirming copy of a paper filing is not an official filing.
  - For submission form types 1-K and 1-Z, the File Number field is displayed and mandatory if you select the "Yes" check box for "Is this an electronic copy of an official filing submitted in paper format?". Enter the SEC-supplied file number in the File Number field (Sample value: 24R-00000-1). When adding a new issuer, you can enter "NEW" in the File Number field.

- **Is filer a shell company?**: Select a response to indicate if the filer is a shell company on submission form types 1-K and 1-K/A.

- **Is this filing by a successor company pursuant to Rule 257(b)(5) resulting from a merger or other business combination?**: Select a response to indicate if this filing is related to a merger in which the successor company is filing.
  - For submission form types 1-K, 1-K/A, 1-Z, and 1-Z/A, the File Number field is displayed and mandatory if you select "Yes" for "Is this filing by a successor company pursuant to Rule 257(b)(5) resulting from a merger or other business combination?" question. Enter the SEC-supplied file number in the File Number field (Sample value: 24R-00000-1).

- **Is this a LIVE or TEST filing?**: Select the radio button to mark the submission as a LIVE or TEST filing. Select the "TEST" radio button if you want to submit a test filing and EDGAR will treat the submission as a test and it will not be disseminated.

- **Would you like a Return Copy?**: Select the check box if you want a Return Copy of your submission. Requested Return Copies are not sent via e-mail; you can download requested Return Copies via the 'Retrieve/Edit Data' link on the EDGAR menu.

- **Period**: Enter or select the end date of report or period of filing for submission form type 1-K and 1-K/A. The date entered must be in MM/DD/YYYY format. A future date is not allowed.
- **Submission Contact Information**: Enter the contact information (name, phone number, and e-mail address) of the issuer.
- **Notify via Filing Website only?**: Select the check box to download the filing status notification (whether a filing is accepted or suspended) from the EDGAR Filing Website. Selecting this option restricts EDGAR from sending e-mail notifications of filing status.
- **Notification E-mail Address**: If you want to notify others about the status of the filing, then enter their e-mail addresses. After you submit the filing, EDGAR will automatically send notification messages to these e-mail addresses informing them of the filing status, i.e., whether the filing was accepted or suspended.
  - Adding or Removing Additional E-Mail Addresses
    - You may add up to three e-mail addresses by clicking the [Add] button. An e-mail address must be in the standard e-mail format and include one "@" and at least one "." after the "@"
    - You may remove an e-mail address by clicking the [Delete] button next to the
      e-mail address to be removed.
- **Check box if no changes to the information required by Part I have occurred since the last filing of this offering statement**: Select this check box to indicate that no changes to the information required by Part I have occurred since the last filing of this offering statement. Note that if this check box is selected, all remaining fields on all screens of submission form types 1-A/A, DOS/A, and 1-A POS, will become non-editable.

#### 8.2.4.3 Form 1-A

Form 1-A collects basic information about the issuer and the offering, and is composed of eight tabs:

- Filer Information
- Item 1: Issuer Information
- Item 2: Issuer Eligibility
- Item 3: Application of Rule 262
- Item 4: Summary Information Regarding the Offering and Other Current or Proposed Offerings
- Item 5: Jurisdictions in Which Securities are to be Offered
- Item 6: Unregistered Securities Issued or Sold Within One Year
- Documents

To assist you in filing Form 1-A or its variants (1-A/A, 1-A POS, DOS, and DOS/A), a comprehensive description of each screen is given below. You must complete mandatory fields on all relevant tabs and attach required documents when submitting a Form 1-A or a variant submission. For information on the Documents tab, refer to Section 8.2.4.6, "Documents."

**Filer Information**

This screen allows you to enter issuer information, such as the Issuer CIK and CCC, File Number, and Contact Information. Based on the information provided on this screen, certain fields on other tabs will be pre-populated such as IRS Employer Identification Number and Jurisdiction of Incorporation associated with the CIK entered. For more information, refer to Section 8.2.4.2, "Filer Information."

**Item 1: Issuer Information**

The Issuer Information screen for Form 1-A is shown in Figure 8-60 and Figure 8-61. This screen enables you to provide information about the issuer, which includes the issuer's identity, industry group, number of employees, contact information, as well as financial statements and capital structure.

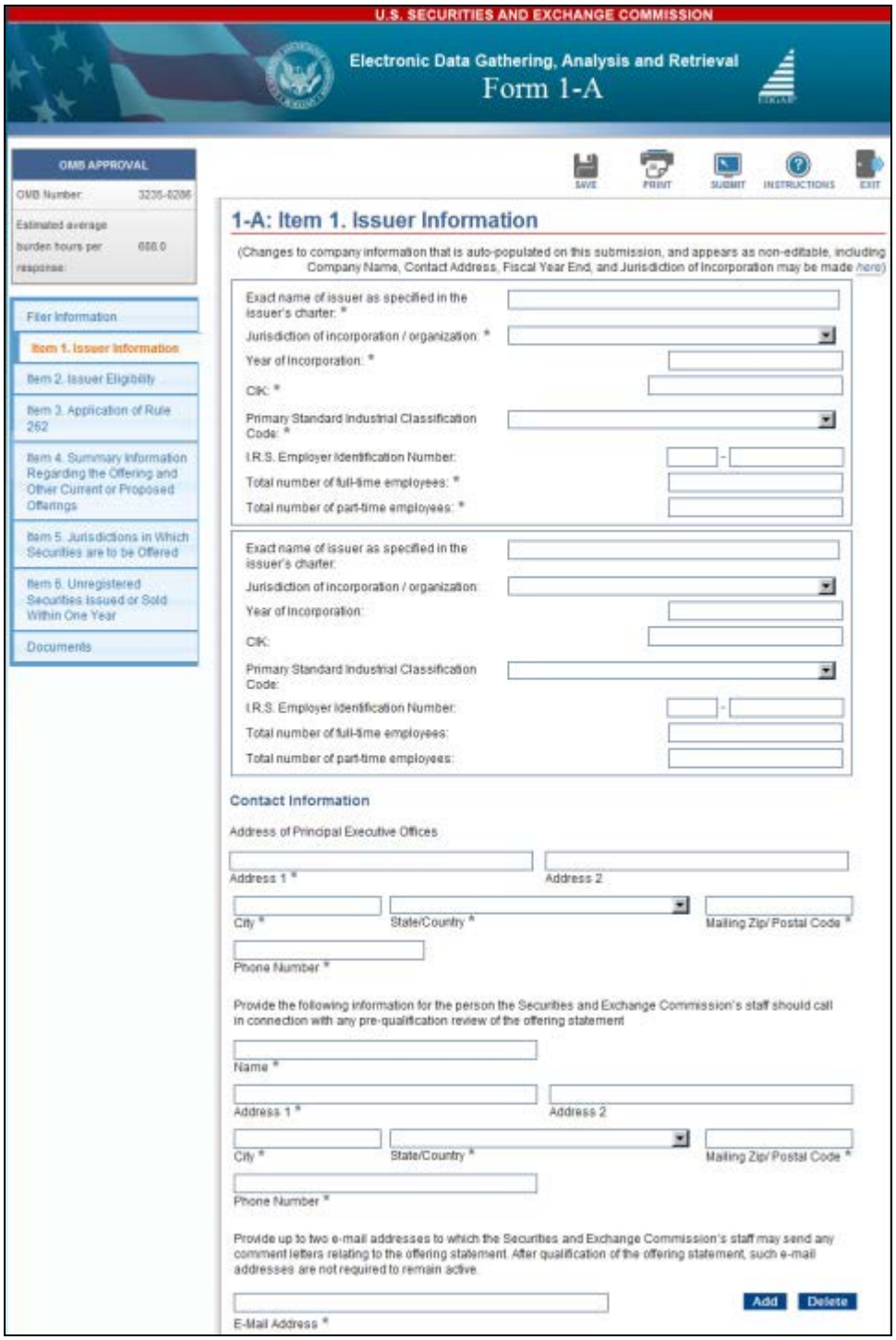



**Figure 8-60: Item 1: Issuer Information (Top)**

The following fields on the Issuer Information screen are pre-populated with information maintained in EDGAR for the issuer's CIK. The pre-populated fields that are non-editable appear dim on the screen.

- **Exact name of issuer as specified in the issuer's charter**: Displays the name of the security issuer on whose behalf the Form 1-A is filed. This field is pre-populated based on the CIK entered on the Filer Information screen, and is not editable.
- **Jurisdiction of incorporation / organization**: Displays the jurisdiction in which the business is registered. This field is pre-populated from the company database if there is a jurisdiction of incorporation associated with the company for the CIK entered on the Filer Information screen. The system will allow you to edit the field, if no 'State of Incorporation' information is stored in the company database. A change to this field will update the 'State of Incorporation' information stored in the company database.
- **I.R.S. Employer Identification Number**: Displays the IRS Employer Identification Number. This field is pre-populated from the company database if there is an I.R.S employee identification number associated with the company for the CIK entered on the Filer Information screen. The system will allow you to edit the field, if EDGAR does not have the IRS Number in the company database.
- **CIK**: Displays the CIK of the primary registrant. This field is pre-populated based on the CIK number entered on the Filer Information screen, and is not editable.
- **Address of Principal Executive Offices**: Displays the address and phone number of the principal or main office where issuer's business is conducted. This field is pre-populated from the company database if there is an address associated with the company for the CIK entered on the Filer Information screen. The system will allow you to edit these fields, if no address is stored in the company database. A change to these fields will update the company information for the Address of Principal Executive Offices.

**Making Changes to Issuer/Company Information**

If you need to make changes to the issuer/company information, click the hyperlinked word "here" within 'Changes to company information that is auto-populated on this submission, and appears as non-editable, including Company Name, Contact Address, Fiscal Year End, and Jurisdiction of Incorporation may be made here.' You will be directed to the Retrieve/Edit Data screen on a new browser window, where you may modify this information maintained in EDGAR. However, the modified information will only be displayed on the applicable fields in Form 1-A if you exit the current session and restart the filing process.

Complete the remaining fields on the Issuer Information screen. The fields on the Issuer Information screen are grouped under two main sections: Contact Information and Financial Statements.

- **Year of Incorporation**: Enter the year of incorporation for the primary issuer. A response is required in YYYY format. A future date is not allowed.
- **Primary Standard Industrial Classification Code**: Select a valid SIC code from the drop down list.
- **Total number of full-time employees**: Enter the total number of full time employees. A value equal to or greater than zero must be provided.
- **Total number of part-time employees**: Enter the total number of part-time employees. A value equal to or greater than zero must be provided.

- **Provide the following information for the person the Securities and Exchange Commission's staff should call in connection with any pre-qualification review of the offering statement**: Enter the name, mailing address, and phone number of the person that the SEC staff should call in connection with any pre-qualification review of the offering statement.
- **Provide up to two e-mail addresses to which the Securities and Exchange Commission's staff may send any comment letters relating to the offering statement. After qualification of the offering statement, such e-mail addresses are not required to remain active**: Enter at least one e-mail address of the contact person for this filing (up to 80 characters). A maximum of two e-mail addresses may be added.
- **Financial Statements**: This section enables you to provide financial statements of the most recent period contained in this offering statement.
  - Industry Group (select one): Select Banking, Insurance, or Other to indicate your industry group. Based on your selection of the industry group, certain fields under "Balance Sheet Information" and "Income Statement Information" will be grayed out and non-editable.
- **Balance Sheet Information**: Enter a value for each editable field under "Balance Sheet Information" for the most recent fiscal period contained in this offering statement. The value entered must be greater than or equal to zero in N,NNN,NNN,NNN,NNN.NN format (up to 13 digits before the decimal and 2 digits after the decimal).

  **Note:** The value entered in the "Total Liabilities" field must be equal to or greater than the sum of the values entered in the following fields: Accounts Payable and Accrued Liabilities, Policy Liabilities and Accruals, and Long Term Debt. Negative values are permitted for the following fields: Total Assets, Total Stockholders' Equity, and Total Liabilities and Equity. In addition, the value entered in the "Total Liabilities and Equity" field must equal the value entered in the "Total Assets" field.
- **Income Statement Information**: Enter a value for each editable field under "Income Statement Information" for the most recent fiscal period contained in this offering statement. The value entered must be greater than or equal to zero in N,NNN,NNN,NNN,NNN.NN format (up to 13 digits before the decimal and 2 digits after the decimal).

  Enter the name of the auditor, if you select Tier 2 in Item 4. You may enter up to 150 characters.

  **Note:** Negative values are permitted for the following fields: Costs and Expenses Applicable to Revenues, Net Income, Earnings Per Share - Basic, and Earnings Per Share - Diluted.

**Financial Statements**

Industry Group (select one) *

- Banking
- Insurance
- Other

Use the financial statements for the most recent period contained in this offering statement to provide the following information about the issuer. The following table does not include all of the line items from the financial statements. Long Term Debt would include notes payable, bonds, mortgages, and similar obligations. To determine "Total Revenues" for all companies selecting "Other" for their industry group, refer to Article 5-03(b)(1) of Regulation S-X. For companies selecting "Insurance", refer to Article 7-04 of Regulation S-X for calculation of "Total Revenues" and paragraphs 5 and 7 of Article 7-04 for "Costs and Expenses Applicable to Revenues".

**Balance Sheet Information**

| | |
|---|---|
| Cash and Cash Equivalents: * | $ |
| Investment Securities: | $ |
| Total Investments: | $ |
| Accounts and Notes Receivables: | $ |
| Loans: | $ |
| Property, Plant and Equipment (PP&E): | $ |
| Property and Equipment: | $ |
| Total Assets: * | $ |
| Accounts Payable and Accrued Liabilities: * | $ |
| Policy Liabilities and Accruals: | $ |
| Deposits: | $ |
| Long Term Debt: * | $ |
| Total Liabilities: * | $ |
| Total Stockholders' Equity: * | $ |
| Total Liabilities and Equity: * | $ |

**Income Statement Information**

| | |
|---|---|
| Total Revenues: | $ |
| Total Interest Income: | $ |
| Costs and Expenses Applicable to Revenues: | $ |
| Total Interest Expenses: | $ |
| Depreciation and Amortization: * | $ |
| Net Income: * | $ |
| Earnings Per Share - Basic: * | $ |
| Earnings Per Share - Diluted: * | $ |
| Name of Auditor (if any): | |

**Outstanding Securities**

Common Equity Name of Class (if any)
Common Equity Units Outstanding *
Common Equity CUSIP (if any)
Common Equity Name of Trading Center or Quotation Medium (if any)
Add Delete

Preferred Equity Name of Class (if any)
Preferred Equity Units Outstanding *
Preferred Equity CUSIP (if any)
Preferred Equity Name of Trading Center or Quotation Medium (if any)
Add Delete

Debt Securities Name of Class (if any)
Debt Securities Units Outstanding *
Debt Securities CUSIP (if any)
Debt Securities Name of Trading Center or Quotation Medium (if any)
Add Delete

**Figure 8-61: Item 1: Issuer Information (Bottom)**

- **Outstanding Securities**: Enter a value for the Name of Class of securities, Units Outstanding, the CUSIP (Committee on Uniform Securities Identification Procedures), and the Name of Trading Center or Quotation Medium, for the three different types of securities: Common Equity, Preferred Equity, and Debt Securities:
  - You must enter a value for Units Outstanding, and the value entered must be greater than or equal to zero (an integer ranging from 0 to 9,999,999,999,999).
  - If a value of 0 is provided for Units Outstanding, you can optionally enter values for Name of Class, CUSIP, and Name of Trading Center or Quotation Medium.
  - If a value greater than 0 is provided for Units Outstanding, then the following fields are mandatory:
    - Name of Class (if any) (maximum of 50 characters)
    - CUSIP (if any) (9 characters)
    - Name of Trading Center or Quotation Medium (if any) (maximum of 50 characters)
  - You may enter up to ten Outstanding Securities for each type of security (Common Equity, Preferred Equity, and Debt Securities).
  - You may only enter one CUSIP for each type of security (Common Equity, Preferred Equity, and Debt Securities).

**Item 2: Issuer Eligibility**

The Issuer Eligibility screen for Form 1-A is shown in Figure 8-62. This screen allows you to certify that the following statements are true for the issuer(s):

- Organized under the laws of the United States or Canada, or any State, Province, Territory or possession thereof, or the District of Columbia.
- Principal place of business is in the United States or Canada.
- Not subject to section 13 or 15(d) of the Securities Exchange Act of 1934.
- Not a development stage company that either (a) has no specific business plan or purpose, or (b) has indicated that its business plan is to merge with an unidentified company or companies.
- Not an investment company registered or required to be registered under the Investment Company Act of 1940.
- Not issuing fractional undivided interests in oil or gas rights, or a similar interest in other mineral rights.
- Not issuing asset-backed securities as defined in Item 1101 (c) of Regulation AB.
- Not, and has not been, subject to any order of the Commission entered pursuant to Section 12(j) of the Exchange Act (15 U.S.C. 78l(j)) within five years before the filing of this offering statement.

- Has filed with the Commission all the reports it was required to file, if any, pursuant to Rule 257 during the two years immediately before the filing of the offering statement (or for such shorter period that the issuer was required to file such reports).

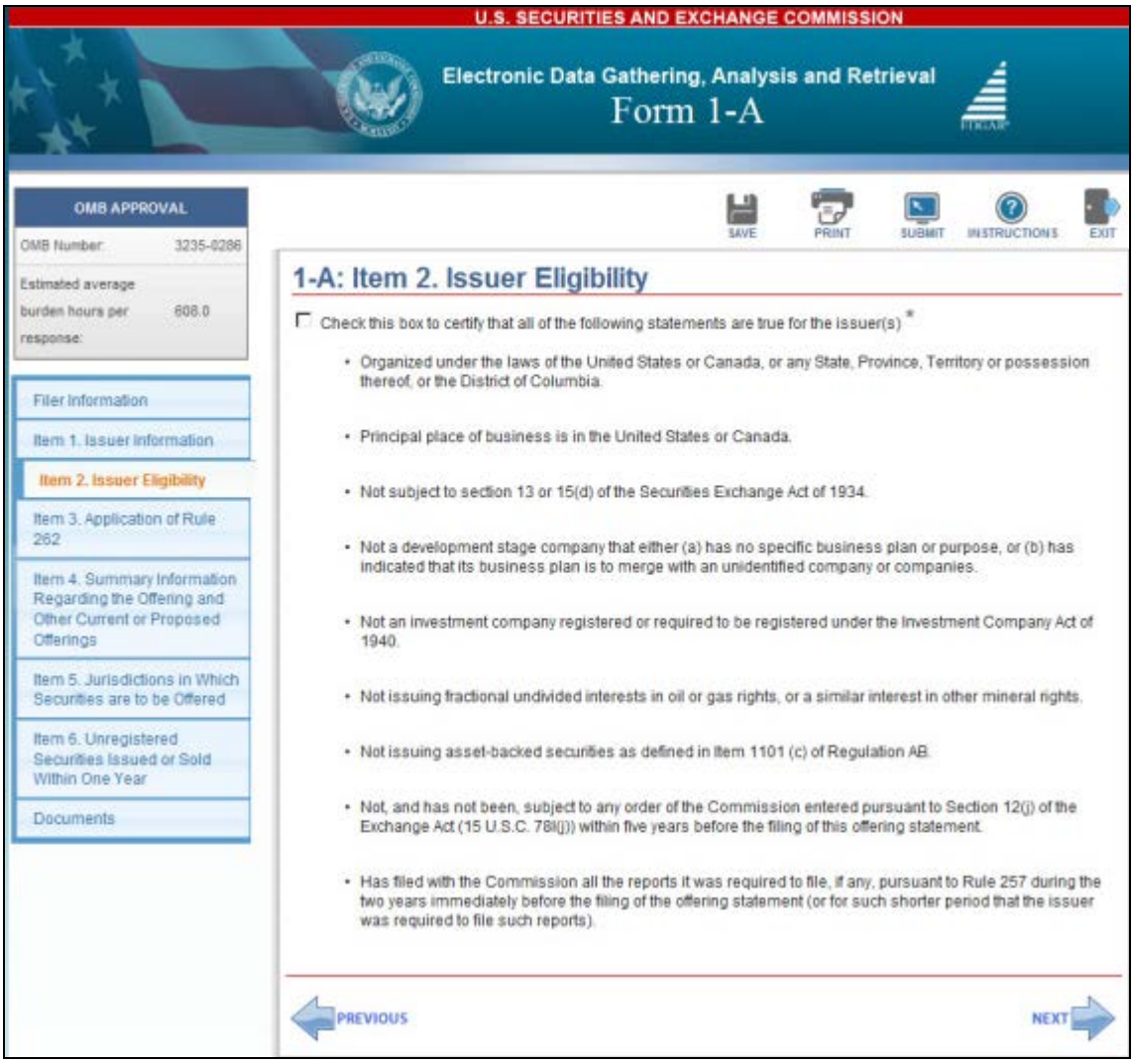



**Figure 8-62: Item 2: Issuer Eligibility**

### Item 3: Application of Rule 262

The Application of Rule 262 screen is displayed in Figure 8-63. This screen enables you to:

- Certify that as of the time of the filing, each person described in Rule 262 of Regulation A is either not disqualified under that rule or is disqualified but has received a waiver of such disqualification. (You will not be permitted to submit the filing, if the corresponding check box is not selected.)
- Indicate whether "bad actor" disclosure under Rule 262(d) is included in Part II of the offering statement (i.e., events that would have been disqualifying but occurred before the effective date of the amendments to Regulation A).

**Figure 8-63: Item 3: Application of Rule 262**

### Item 4: Summary Information Regarding the Offering and Other Current or Proposed Offerings

The Summary Information Regarding the Offering and Other Current or Proposed Offerings screen is shown in Figure 8-64 and Figure 8-65. This screen allows you to provide information about the offering, including:

- whether you are conducting a Tier 1 or Tier 2 offering
- whether financial statements have been audited
- the types and number of securities offered
- price per security
- the intent to offer the securities on a delayed or continuous basis pursuant to Rule 251(d)(3)
- proposed sales by selling securityholders and affiliates
- the intent to price this offering after qualification pursuant to Rule 253(b)
- anticipated fees in connection with the offering
- the names of auditors, legal counsel, underwriters, and other entities providing services in connection with the offering

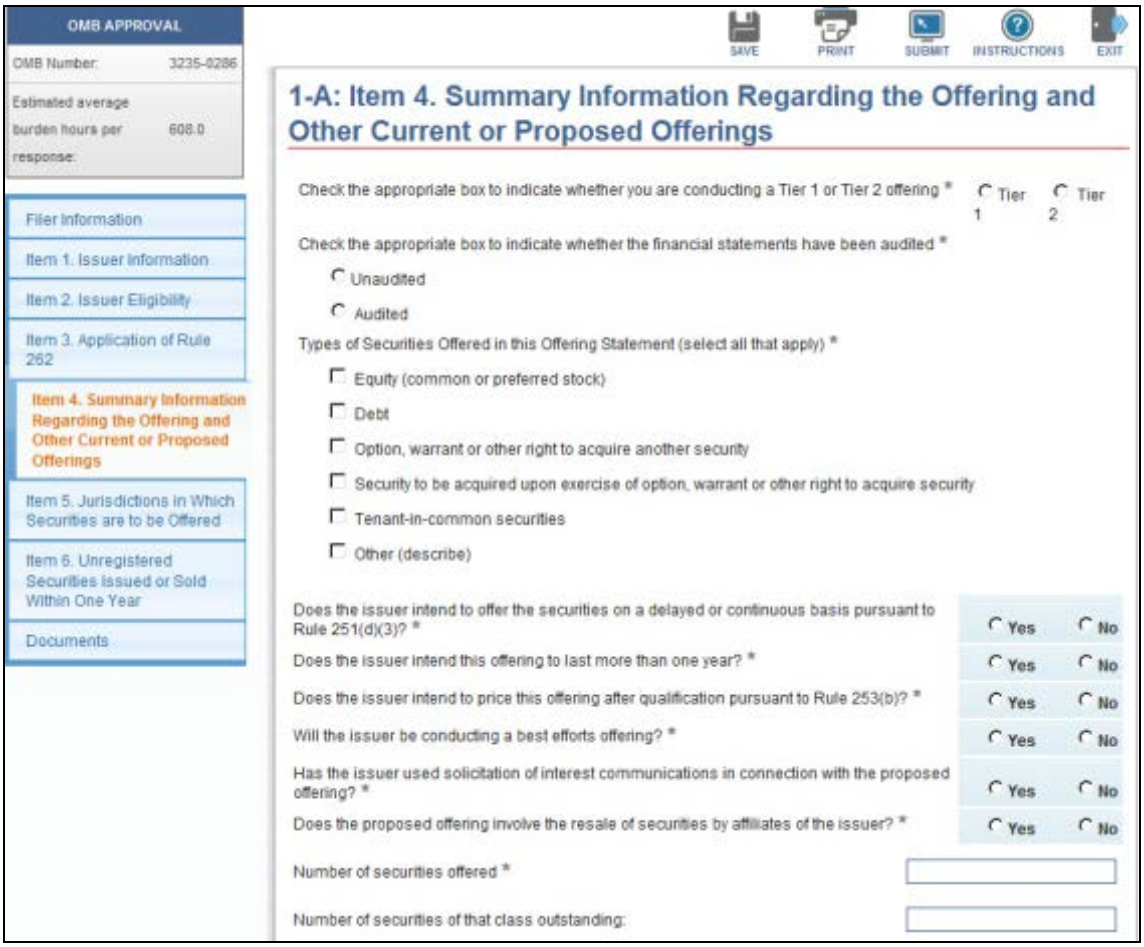



**Figure 8-64: Item 4: Summary Information Regarding the Offering and Other Current or Proposed Offerings (Top)**

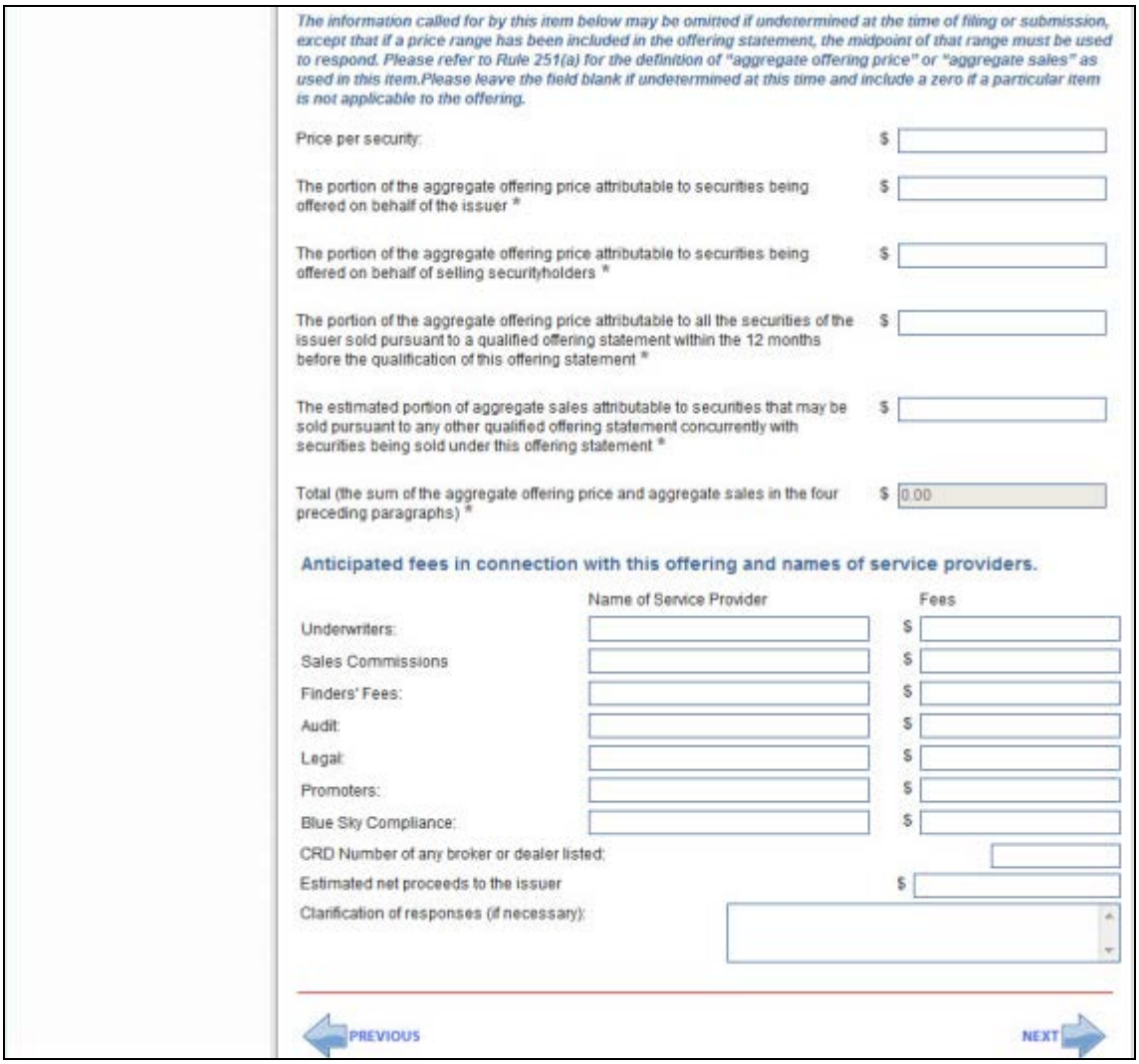
Follow the steps given below to provide information regarding the offering and current or proposed offerings:

1. Indicate whether you are conducting a Tier 1 or Tier 2 offering by selecting the appropriate radio button.

   If you select "Tier 2" offering, then the "Check the appropriate box to indicate whether the financial statements have been audited" field will become non-editable and the "Audited" radio button will be automatically selected. If "Tier 1" offering is selected, you must indicate whether the financial statements are audited.
2. Specify the types of securities offered in this offering statement by selecting all applicable check boxes. If you select the "Other" check box, enter a description of the type of security in the corresponding field.
3. Indicate whether the issuer intends to offer the securities on a delayed or continuous basis pursuant to Rule 251(d)(3), by selecting the appropriate radio button.
4. Indicate whether the issuer intends this offering to last more than one year, by selecting the appropriate radio button.

5. Indicate whether the issuer intends to price this offering after qualification pursuant to Rule 253(b), by selecting the appropriate radio button.
6. Indicate whether the issuer will be conducting a best efforts offering, by selecting the appropriate radio button.
7. Indicate whether the issuer used solicitation of interest communications in connection with the proposed offering, by selecting the appropriate radio button.
8. Indicate whether the proposed offering involves the resale of securities by affiliates of the issuer, by selecting the appropriate radio button.
9. Enter the number of securities offered. The value may range from 1 to 9,999,999,999.
10. Enter the number of securities of that class outstanding. The value may range from 0 to 9,999,999,999.

The information requested in Steps 11 through 15 below may be omitted if undetermined at the time of filing or submission, with the exception that if a price range has been included in the offering statement, the midpoint of that range must be used to respond. You may include zero if a particular item is not applicable to the offering. Refer to Rule 251(a) for the definition of "aggregate offering price" as used in this item.



*The information called for by this item below may be omitted if undetermined at the time of filing or submission, except that if a price range has been included in the offering statement, the midpoint of that range must be used to respond. Please refer to Rule 251(a) for the definition of "aggregate offering price" or "aggregate sales" as used in this item.Please leave the field blank if undetermined at this time and include a zero if a particular item is not applicable to the offering.*

Price per security: $

The portion of the aggregate offering price attributable to securities being offered on behalf of the issuer * $

The portion of the aggregate offering price attributable to securities being offered on behalf of selling securityholders * $

The portion of the aggregate offering price attributable to all the securities of the issuer sold pursuant to a qualified offering statement within the 12 months before the qualification of this offering statement * $

The estimated portion of aggregate sales attributable to securities that may be sold pursuant to any other qualified offering statement concurrently with securities being sold under this offering statement * $

Total (the sum of the aggregate offering price and aggregate sales in the four preceding paragraphs) * $ 0.00

**Anticipated fees in connection with this offering and names of service providers.**

| | Name of Service Provider | Fees |
|---|---|---|
| Underwriters: | | $ |
| Sales Commissions | | $ |
| Finders' Fees: | | $ |
| Audit: | | $ |
| Legal: | | $ |
| Promoters: | | $ |
| Blue Sky Compliance: | | $ |

CRD Number of any broker or dealer listed:

Estimated net proceeds to the issuer $

Clarification of responses (if necessary):

PREVIOUS NEXT

**Figure 8-65: Item 4: Summary Information Regarding the Offering and Other Current or Proposed Offerings (Bottom)**

11. Enter the price per share for the security or leave the field blank if undetermined. If a value is entered, it must be greater than zero and in the N,NNN,NNN,NNN,NNN.NNNN format.
12. Enter the portion of the aggregate offering price attributable to securities being offered on behalf of the issuer. A value equal to zero or greater must be entered in the N,NNN,NNN,NNN,NNN.NN format.
13. Enter the portion of the aggregate offering price attributable to the securities being offered on behalf of selling securityholders. A value equal to zero or greater must be entered in the N,NNN,NNN,NNN,NNN.NN format.
14. Enter the portion of the aggregate offering price attributable to all the securities of the issuer sold pursuant to a qualified offering statement within the 12 months before the qualification of this offering statement. A value equal to zero or greater must be entered in the N,NNN,NNN,NNN,NNN.NN format.

15. Enter the estimated portion of aggregate sales attributable to securities that may be sold pursuant to any other qualified offering statement concurrently with securities being sold under this offering statement. A value equal to zero or greater must be entered in the N,NNN,NNN,NNN,NNN.NN format.
16. The sum of the aggregate offering prices in the four preceding paragraphs is automatically populated in the "Total" field, and is not editable.

    **Note:** If the total value is above $20 million, Tier 1 cannot be selected in Step 1 since the "Total" exceeds that allowable for a Tier 1 offering. A Tier 2 offering must be selected in Step 1 for aggregate offering prices that exceed $20 million in total.

17. In the table displayed, enter the names of service providers and the anticipated fees in connection with this offering.

    In the "Name of Service Provider" column, enter the names of the service providers receiving anticipated fees in connection with this offering.

    In the "Fees" column, enter the amount of anticipated fees in connection with this offering for this service provider. The value must be equal to or greater than zero and in NNN,NNN,NNN,NNN.NN format (Up to 13 digits before the decimal and 2 digits after the decimal). If a value is entered in the "Fees" row, a corresponding entry in the "Name of Service Provider" row is required, unless the fee is 0.
18. Enter the valid 9 digit CRD number of any broker or dealer listed.
19. Enter the amount of estimated net proceeds to the issuer. A value equal to zero or greater must be entered in N,NNN,NNN,NNN,NNN.NN format.
20. If necessary, you can provide clarification in the "Clarification of responses (if necessary)" field. Clarifications should not exceed 255 characters.

**Item 5: Jurisdictions in Which Securities are to be Offered**

The Jurisdictions in Which Securities are to be Offered screen is displayed in Figure 8-66. This screen allows you to specify the jurisdictions in which the securities are to be offered.

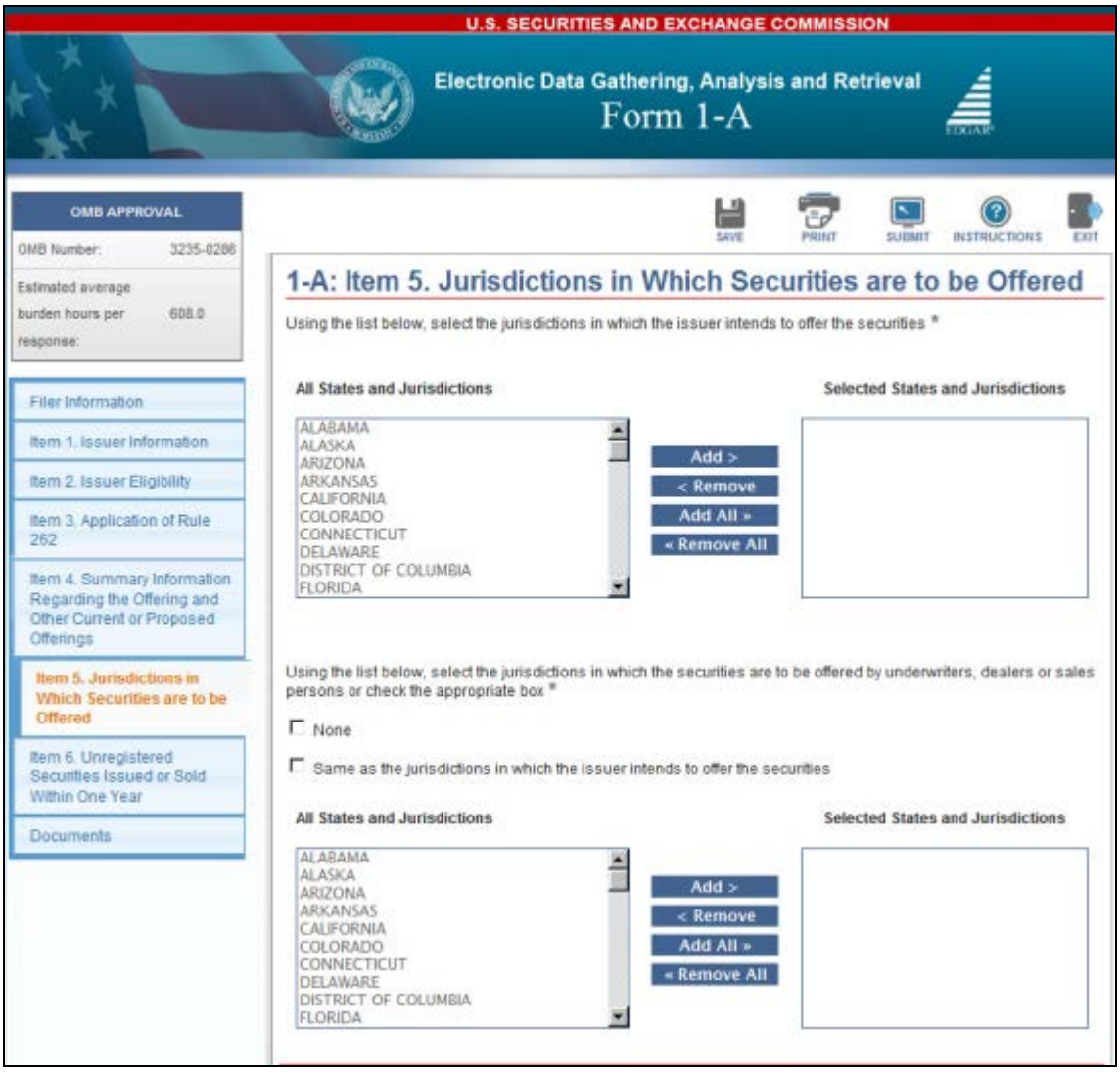



**Figure 8-66: Item 5: Jurisdictions in Which Securities are to be Offered**

Follow the steps given below to specify the jurisdictions in which the securities are to be offered:

1. From the "All US States and Jurisdictions" list box, select the jurisdictions in which the issuer intends to offer the securities and use the [Add] button to make your selection.
    - Select the [Add All] button to select all jurisdictions in the list box.
2. From the "All US States and Jurisdictions" list box, select the jurisdictions in which the securities are to be offered by underwriters, dealers or sales persons and use the [Add] button to make your selection.
    - Select the "None" check box or the "Same as the jurisdiction in which the issuer intends to offer the securities," as applicable.

### Item 6: Unregistered Securities Issued or Sold Within One Year

The Unregistered Securities Issued or Sold Within One Year screen is displayed in Figure 8-67. This screen allows you to provide:

- names of the issuer of unregistered securities that were issued or sold within one year before this filing.
- title of unregistered securities issued.
- total amount of such securities issued.
- amount of securities sold by or for the director, officer, promoter or principal security holder or underwriter.
- aggregate consideration for which the securities were issued and the basis for computing the amount.
- aggregate consideration for which the securities were issued to the director, officer, promoter or principal security holder or underwriter and the basis for computing the amount.

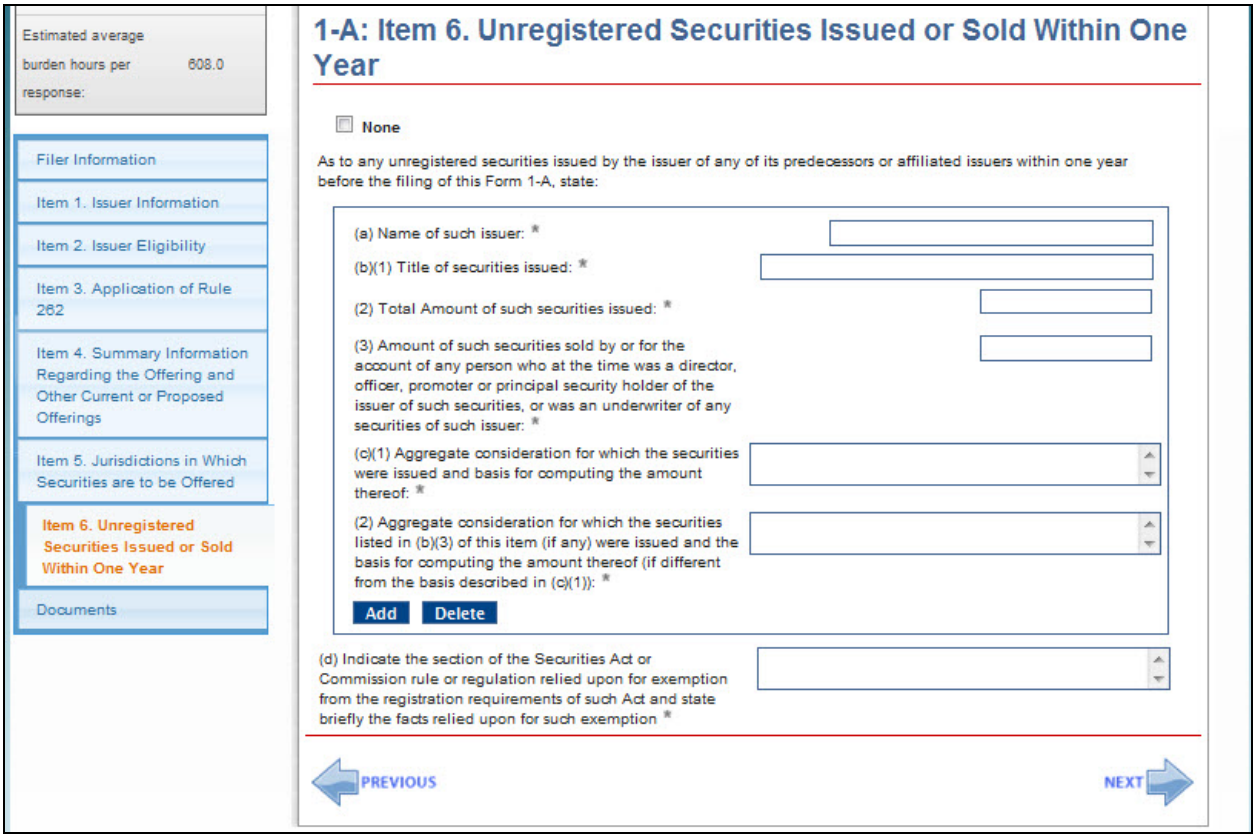



**Figure 8-67: Item 6: Unregistered Securities Issued or Sold Within One Year**

Follow the steps given below to provide information on unregistered securities issued or sold within one year:

1. Select the "None" check box to indicate that no unregistered securities were issued or sold within one year before this filing.

If the "None" check box is selected, responses for fields (a) through (d) in Item 6 will not be permitted.

However, if the "None" check box is not selected then fields (a) through (d) in Item 6 are required. Follow steps 2 to 8 to complete fields (a) through (d).

2. In (a), enter the name of the issuer. The field allows up to 150 characters.
3. In (b)(1), enter the title of securities issued. The field allows up to 255 characters.
4. In (2), enter the number of securities issued. The value may range from 1 to 9,999,999,999,999.
5. In (3), enter the number of securities issued to the described persons. The value may range from 0 to 9,999,999,999,999.
6. In (c)(1), enter the aggregate consideration for which the securities were issued and basis for computing the amount. The field allows up to 2000 characters.
7. In (2), enter the aggregate consideration for which the securities were issued to the described persons and the basis for computing the amount. This field allows up to 2000 characters.
8. Enter the section of the Securities Act or Commission rule or regulation relied upon for exemption from the registration requirements of such Act and state briefly the facts relied upon for such exemption. This field allows up to 255 characters.

#### 8.2.4.4 Form 1-K

Issuers must use Form 1-K to file annual reports or special financial reports for the year ended under Regulation A. Form 1-K is composed of four tabs:

- Filer Information
- Tab 1 Notification
- Summary Information Regarding Prior Offering and Proceeds
- Documents

You must complete information on all relevant tabs and attach required documents when submitting a Form 1-K or an amendment submission. To assist you in filing Form 1-K and its amendment, a comprehensive description of each screen is given below. For information on the Documents tab, refer to Section 8.2.4.6, "Documents."

**Filer Information**

This screen allows you to enter issuer information, such as the Issuer CIK and CCC, File Number, and Contact Information. Based on the information provided on this screen, certain fields such as IRS Employee Identification Number and Jurisdiction of Incorporation associated with the CIK entered will be pre-populated on the Tab 1 Notification screen. For more information, refer to Section 8.2.4.2, "Filer Information."

## Tab 1 Notification

The Tab 1 Notification screen for Form 1-K is shown in Figure 8-68. This screen enables you to specify if the form 1-K is an annual report or special financial report for the fiscal year ended. It also allows you to provide the following disclosures including:

- issuer name
- jurisdiction of incorporation
- IRS Employee Identification Number
- principal or main office where issuer's business is conducted
- title of each class of securities issued pursuant to Regulation A

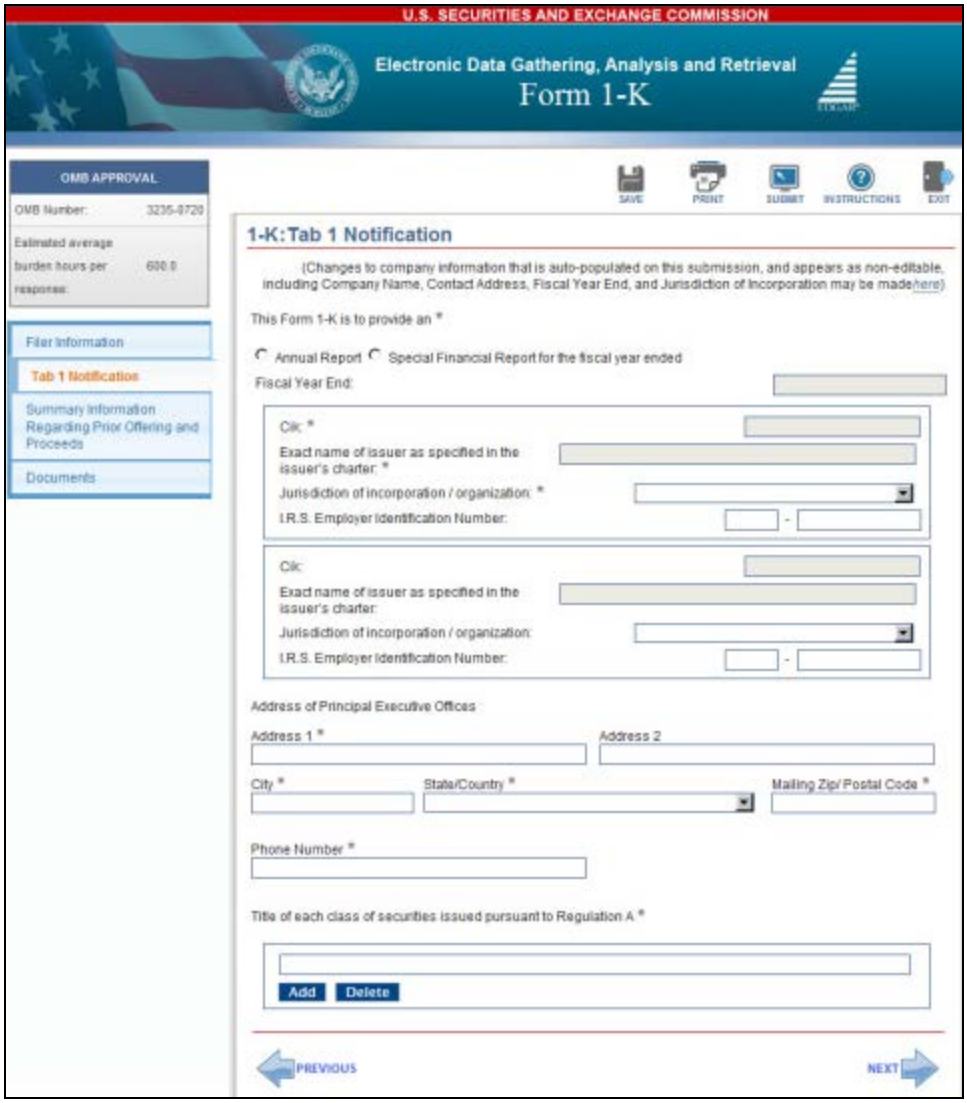



**Figure 8-68: Form 1K: Tab 1 Notification**

The following fields on the Tab 1 Notification screen are pre-populated with information maintained in EDGAR for the issuer CIK. Pre-populated data that is non-editable appears dim on the screen.

- **Fiscal Year End**: Displays the date entered in the "Period" field in the Filer Information screen
- **Exact name of issuer as specified in the issuer's charter**: Displays the name of the issuer. This field is pre-populated from the entity name associated with CIK number entered on the Filer Information screen, and is not editable
- **Jurisdiction of incorporation / organization**: Displays the jurisdiction in which the business is registered. This field is pre-populated from the EDGAR company information, associated with the CIK number entered on the Filer Information screen. The system allows you to edit the field if the 'Jurisdiction of Incorporation/Organization' information is incorrect in the company database.
- **I.R.S. Employer Identification Number**: Displays the IRS Employer Identification Number. This field is pre-populated based on the CIK number entered on the Filer Information screen when there is an I.R.S employer identification number associated with the CIK/company. If EDGAR does not have a record of the 'IRS Number,' you must enter a valid I.R.S Employer Identification Number (in the format DD-DDDDDDD where D is a digit)'. If you do not have an I.R.S. Employer Identification Number, enter "00-0000000."

**Making Changes to Issuer/Company Information**

If you need to make changes to the issuer/company information click the hyperlinked word "here" within 'Changes to company information that is auto-populated on this submission, and appears as non-editable, including Company Name, Contact Address, Fiscal Year End, and Jurisdiction of Incorporation may be made here.' You will be directed to the Retrieve/Edit Data screen on a new browser window, where you may modify this information maintained in EDGAR. However, the modified information will only be displayed on the applicable fields on Form 1-K if you exit the current session and restart the filing process.

Complete the remaining fields on the Tab 1 Notification screen.

- Address of Principal Executive Offices: Enter the address of the principal or main office where issuer's business is conducted.
- Phone Number: Enter the phone number of the contact person at the company's principal executive offices. You can include up to 20 alphanumeric characters and hyphens may be included to improve readability.
- Title of each class of securities issued pursuant to Regulation A: Enter the title of each class of securities issued pursuant to Regulation A. You can enter up to 100 responses.

**Summary Information Regarding Prior Offering and Proceeds**

The Summary Information Regarding Prior Offering and Proceeds screen is shown in Figure 8-69. The screen enables you to provide information regarding offerings and proceeds for any Regulation A offering that has terminated or completed prior to the filing of this Form 1-K.

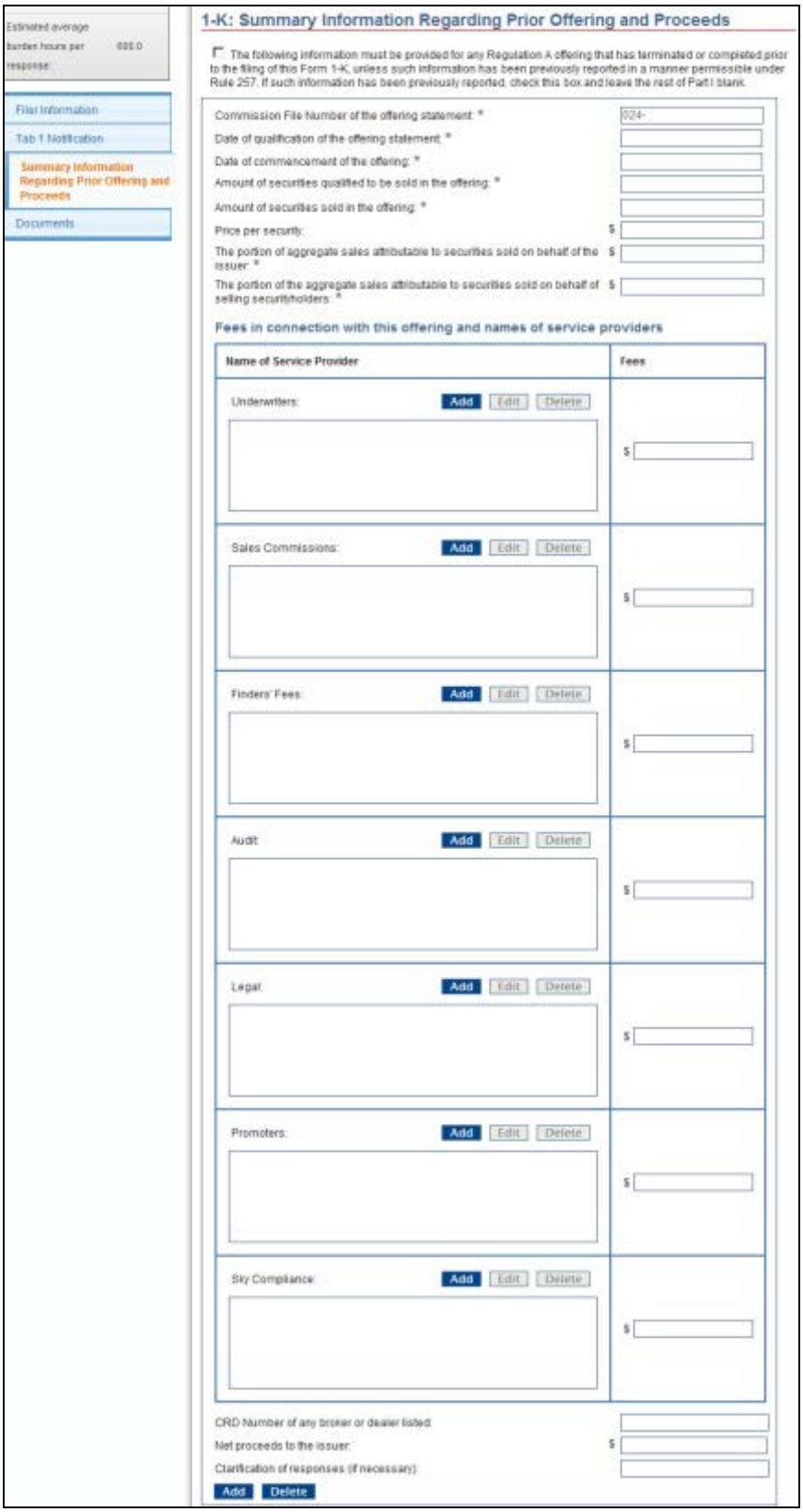



**Figure 8-69: Form 1-K: Summary Information Regarding Prior Offering and Proceeds**

Follow the steps given below to provide information regarding offerings and proceeds:

1. If the 'Summary Information Regarding Prior Offering and Proceeds' information was previously reported in a manner permissible under Rule 257, then select the corresponding check box and leave the rest of the fields on this screen empty.

   Alternatively, if the 'Summary Information Regarding Prior Offering and Proceeds' information was not previously reported in a manner permissible under Rule 257, then do not select the corresponding check box and complete the remaining fields on this screen.
2. Enter the Commission File Number of the offering statement. The field allows up to 17 characters and only one file number may be included for each issuer. 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. Sample value: 024-00000-1.
3. Enter the date of qualification of the offering statement. The date entered must be in the format MM-DD-YYYY where MM is the 2-digit month of the year, DD is the 2-digit day of the month, and YYYY is the 4-digit year. A sample value is "07-26-2007". A future or same date is not permitted.
4. Enter the date of commencement of the offering. The date entered must be in the format MM-DD-YYYY where MM is the 2-digit month of the year, DD is the 2-digit day of the month, and YYYY is the 4-digit year. A sample value is "07-26-2007". A future date or same date is not permitted.
5. Enter the amount of securities qualified to be sold in the offering. The value may range from 1 to 9,999,999,999,999.
6. Enter the amount of securities sold in the offering. The value may range from 0 to 9,999,999,999,999.
7. Enter the price per security. The value must be greater than or equal to zero and in NNN,NNN,NNN,NNN.NNNN format.
8. Enter the portion of aggregate sales attributable to securities sold on behalf of the issuer in the corresponding field. If no securities were sold on behalf of the issuer, then enter zero. You must provide a value in this field if the check box at the top of the Summary Information Regarding Prior Offering and Proceeds screen was not selected, indicating that information was previously reported in a manner permissible under Rule 257. The value entered must be greater than or equal to zero and in NNN,NNN,NNN,NNN.NN format.
9. Enter the portion of the aggregate sales attributable to securities sold on behalf of selling securityholders in the corresponding field. If no securities were sold on behalf of selling securityholders, then enter zero. You must provide a value in this field if the check box at the top of the Summary Information Regarding Prior Offering and Proceeds screen was not selected, indicating that information was previously reported in a manner permissible under Rule 257. The value entered must be greater than or equal to zero and in NNN,NNN,NNN,NNN.NN format.

10. In the table displayed, enter the names of the service providers and their fees in connection with this offering.

    In the "Name of Service Provider" column, enter the name of the service provider that is receiving fees in connection with this offering.

    In the "Fees" column, enter the amount of fees in connection with this offering for the service provider. The value must be equal to or greater than zero and in NNN,NNN,NNN,NNN.NN format (Up to 13 digits before the decimal and 2 digits after the decimal). If a value is entered in the "Fees" row, a corresponding entry in the "Name of Service Provider" row is required, unless the fee is 0.
11. Enter a valid 9 digit CRD number of any broker or dealer listed.
12. Enter the amount of net proceeds to the issuer in the text box provided. A value equal to zero or greater must be entered in N,NNN,NNN,NNN,NNN.NN format (13 digits before the decimal and 2 digits after the decimal).
13. If necessary, you can provide clarification in the "Clarification of responses (if necessary)" field. Clarifications should not exceed 255 characters.

#### 8.2.4.5 Form 1-Z

Issuers must use Form 1-Z to file an exit report under Regulation A. Form 1-Z is composed of five tabs:

- Filer Information
- Preliminary Information
- Part I Summary Information Regarding the Offering and Proceeds
- Part II Certification of Suspension of Duty to File Reports
- Signature

To assist you in filing Form 1-Z and its amendment, a comprehensive description of each screen is given below.

**Filer Information**

This screen allows you to enter issuer information, such as the Issuer CIK and CCC, File Number, and Contact Information. Based on the information provided on this screen, certain fields on the Preliminary Information screen will be pre-populated such as Commission File Number and Jurisdiction of Incorporation associated with the CIK entered. For more information, refer to Section 8.2.4.2, "Filer Information."

**Preliminary Information**

The Preliminary Information screen is shown in Figure 8-70. This screen allows you to provide the address and phone number of the issuer's Principal Executive Offices and any additional file numbers.

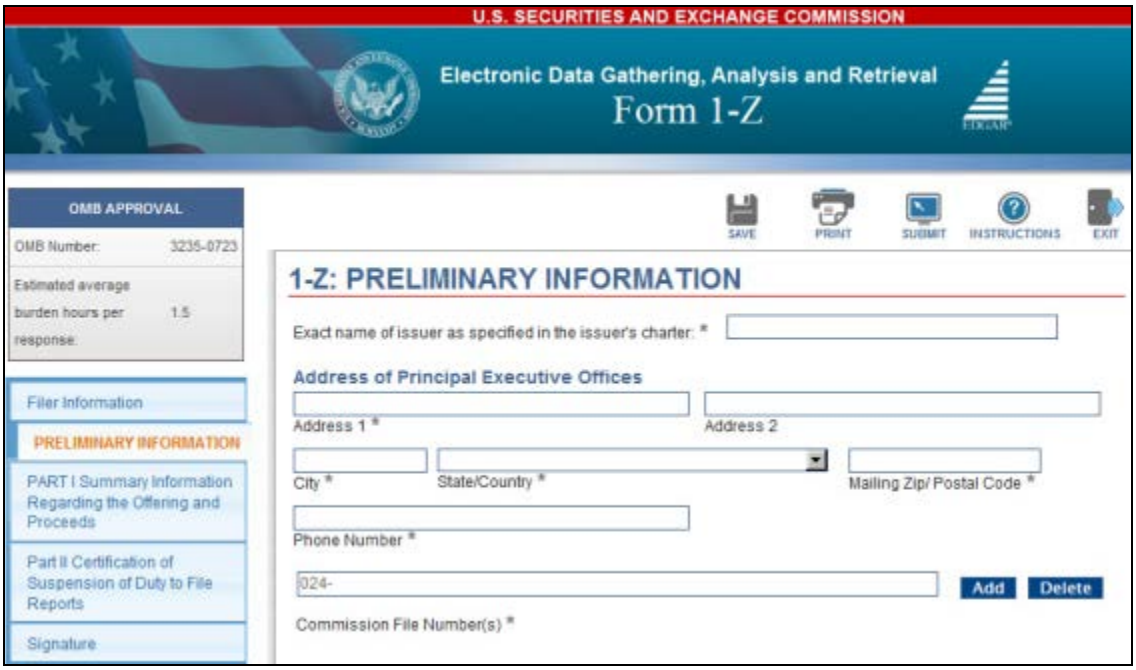



**Figure 8-70: Form 1-Z: Preliminary Information**

The following are the data entry conventions for the Preliminary Information screen:

- **Exact name of issuer as specified in the issuer's charter**: This field is pre-populated with the name of the issuer, based on the CIK provided in the Filer Information screen and is non-editable.
- **Address of Principal Executive Offices**: Enter the address of the principal executive office.
- **Phone Number**: Enter the phone number of the contact person at the company's principal executive office. This field allows 20 alphanumeric characters.
- **Commission File Number(s)**: This field is pre-populated with the file number provided on the Filer Information screen. Additional file numbers for the issuer can be provided using the [Add] button; a maximum of five file numbers may be added.

### Making Changes to Company Information

If you want to make changes to the company information maintained in EDGAR (e.g., Commission File Number), click the hyperlinked word "here" within 'Changes to company information that is auto-populated on this submission, and appears as non-editable, including Company Name, Contact Address, Fiscal Year End, and Jurisdiction of Incorporation may be made here.' You will be directed to the Retrieve/Edit Data screen on a new browser window where you may modify this information maintained in EDGAR. However, the modified information will only be displayed on the applicable fields on Form 1-Z if you exit the current session and restart the filing process.

### Part I Summary Information Regarding the Offering and Proceeds

The Part I: Summary Information Regarding the Offering and Proceeds screen is displayed in Figure 8-71. This screen allows you to provide summary information on completed offerings and proceeds.

**Note:** You can provide details of each security offering (up to five offerings) in Part I. If data is entered for any field on this screen, then all required fields on this screen must be completed prior to submission. Offerings provided on a previously submitted Form 1-K do not need to be added to Part I of Form 1-Z.

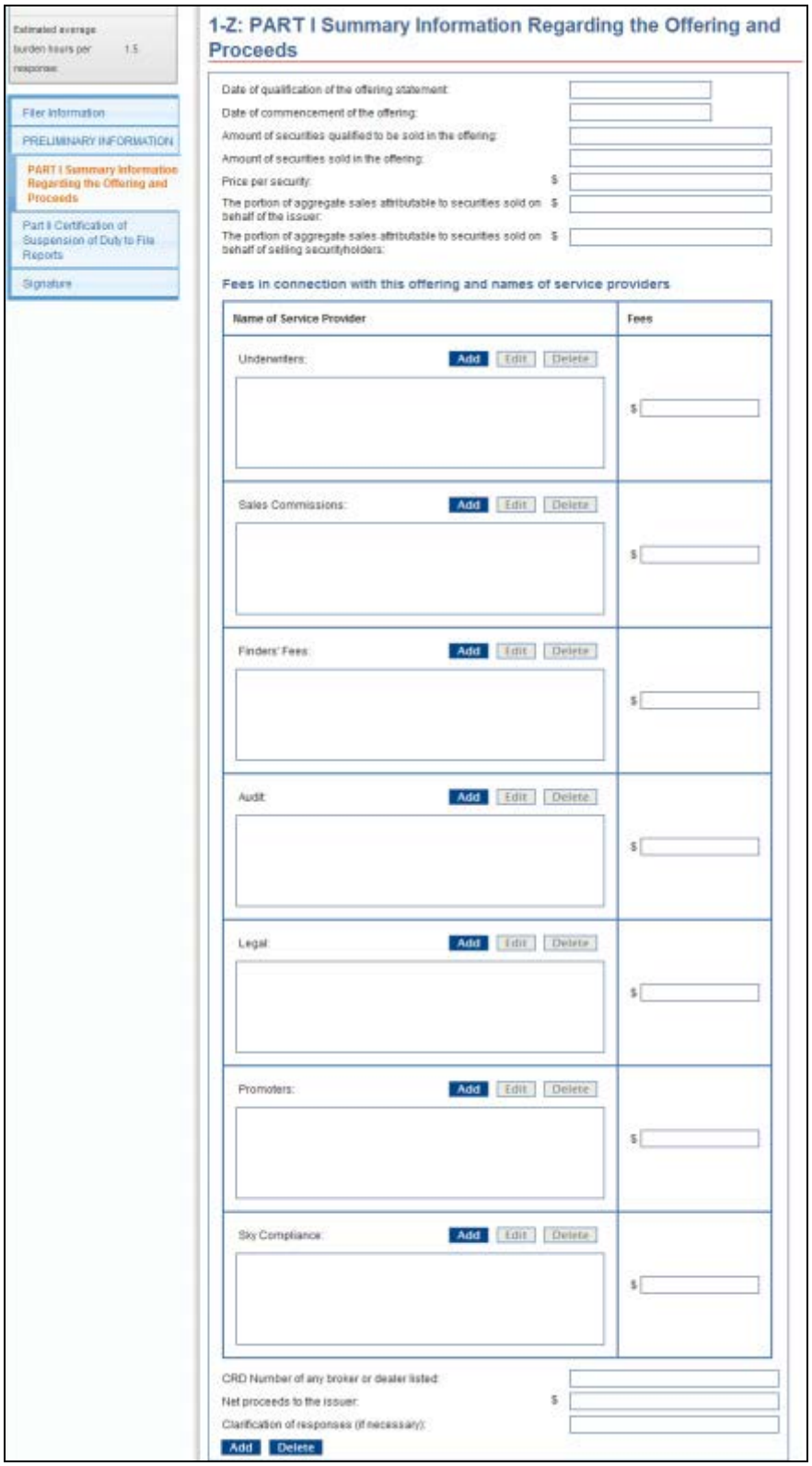



**Figure 8-71: Form 1-Z: Part I Summary Information Regarding the Offering and Proceeds**

Follow the steps given below to provide the summary information regarding the offering and proceeds:

1. Enter the date of qualification of the offering statement. The date entered must be in the format MM-DD-YYYY where MM is the 2-digit month of the year, DD is the 2-digit day of the month, and YYYY is the 4-digit year. A sample value is “07-26-2007”. A future date is not permitted.
2. Enter the date of commencement of the offering. The date entered must be in the format MM-DD-YYYY where MM is the 2-digit month of the year, DD is the 2-digit day of the month, and YYYY is the 4-digit year. A sample value is “07-26-2007”. A future date is not permitted.
3. Enter a value greater than or equal to zero, up to 13 digits, to specify the amount of securities qualified to be sold in the offering. The value may range from 0 to 9,999,999,999,999.
4. Enter a value greater than or equal to zero, up to 13 digits, to specify the amount of securities sold in the offering. The value may range from 0 to 9,999,999,999,999.
5. Enter the price per security. The value must be greater than or equal to zero and in NNN,NNN,NNN,NNN.NNNN format. Leave the field blank if it is not applicable.
6. Enter the portion of aggregate sales attributable to securities sold on behalf of the issuer. If no securities were sold on behalf of the issuer, then enter zero. The value must be greater than or equal to zero and in NNN,NNN,NNN,NNN.NN format.
7. Enter the portion of aggregate sales attributable to securities sold on behalf of selling securityholders. If no securities were sold on behalf of the selling securityholders, then enter zero. The value must be greater than or equal to zero and in NNN,NNN,NNN,NNN.NN format.
8. In the table displayed, enter the names of the service providers and their fees in connection with this offering. If you provide a value greater than zero in the “Fees” row, then provide the name of the corresponding service provider in the “Name of Service Provider” row.
9. Enter a valid nine-digit CRD number of any broker or dealer listed.
10. Enter the amount of net proceeds to the issuer. The value must be greater than or equal to zero and in N,NNN,NNN,NNN,NNN.NN format.
11. If necessary, you can provide clarification in the “Clarification of responses (if necessary)” field. Clarifications should not exceed 255 characters.

**Part II Certification of Suspension of Duty to File Reports**

The Part II Certification of Suspension of Duty to File Reports screen is displayed in Figure 8-72.

This screen allows you to provide a certification of Suspension of Duty to File Reports for an offering.

**Figure 8-72: Form 1-Z: Part II Certification of Suspension of Duty to File Reports**

If data is entered for any field on this screen, then all required fields on this screen must be completed prior to submission. Follow the steps given below to complete the Part II Certification of Suspension of Duty to File Reports screen:

1. Enter the title of each class of securities issued pursuant to Regulation A. You can add up to 100 titles.
2. Enter the SEC-supplied file number in the Commission File Number(s) text box. You can add a maximum of five file numbers for the issuer by using the [Add] button.
3. Enter the approximate number of holders of record as of the certification date in the corresponding field.

### Signature

The Signature screen is displayed in Figure 8-73 and allows an officer of the issuer or any other duly authorized person to provide a signature by typing the name in the Signature field.

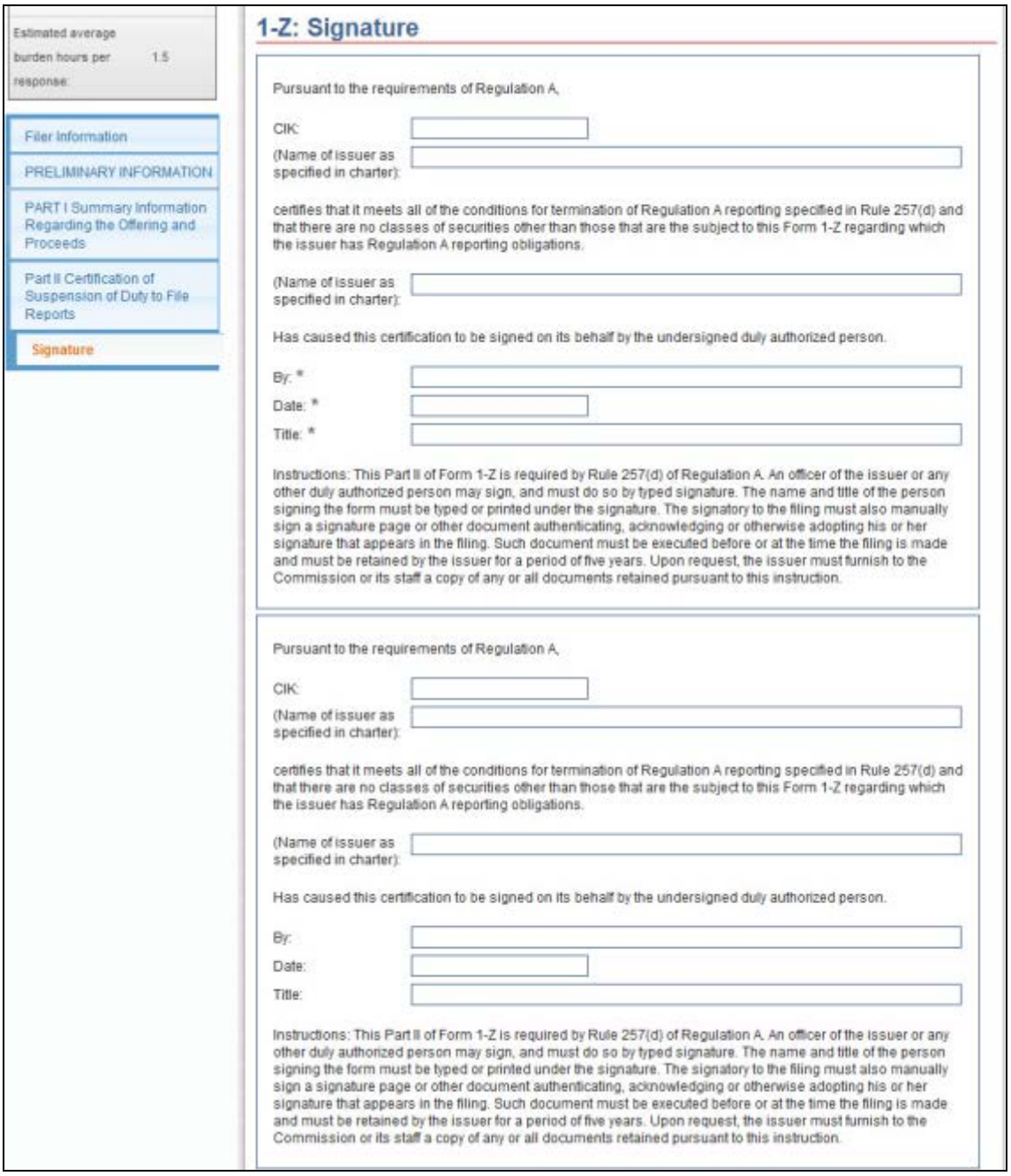



**Figure 8-73: Form 1-Z: Signature**

The following are the data entry conventions for the Signature screen:

1. **Name of issuer as specified in charter**: This field is pre-populated with the name of the Issuer or Co-issuers, based on the CIK number provided in the Filer Information screen and is non-editable.
2. **By**: Enter the full name (i.e., first name, middle name, and last name) of the individual signing the form. Initials are not acceptable, unless they are part of the individual's legal name.

3. **Date**: Enter a past or the current date. The date entered must be in the MM-DD-YYYY format where MM is the 2-digit month of the year, DD is the 2-digit day of the month, and YYYY is the 4-digit year. A future date is not permitted.
4. **Title**: Enter the title of the person signing the form.

### 8.2.4.6 Documents

The Attach Documents List screen is shown in Figure 8-74 and enables you to upload the attachments necessary for submission form types 1-A, 1-A/A, DOS, DOS/A, 1-A POS, 1-K, and 1-K/A.

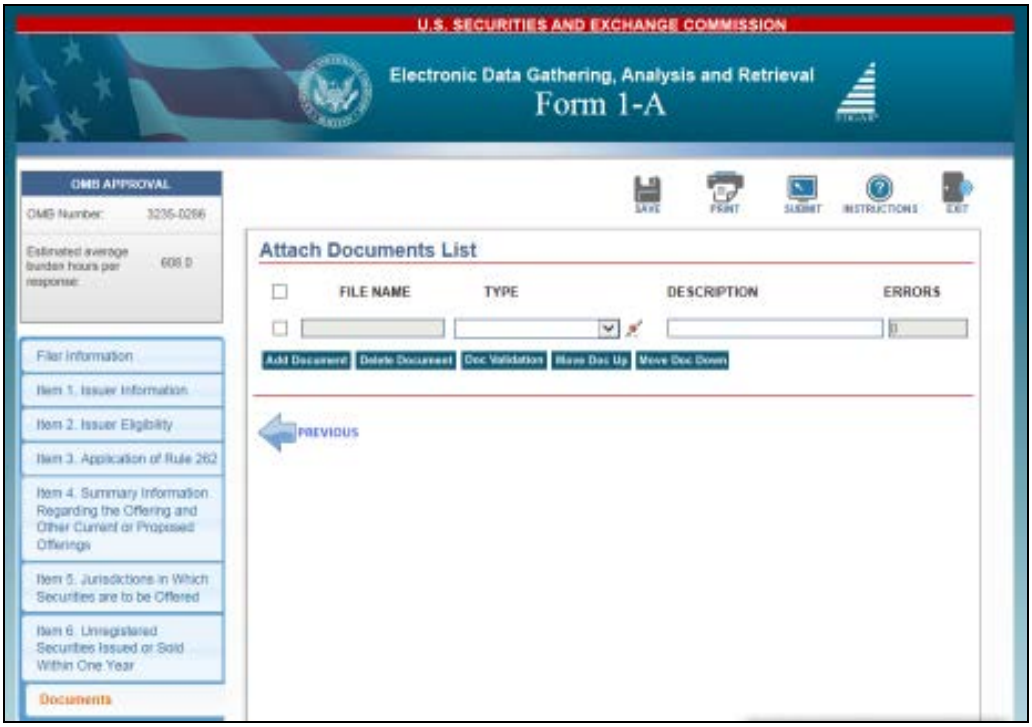



**Figure 8-74: Form 1-A: Attach Documents List**

The following are important notes to consider when attaching documents to a submission:

- Refer to Appendix E, Section E.4.9 in this volume for a list of exhibits applicable to 1-A, 1-A/A, 1-A POS, DOS, DOS/A, 1-K, and 1-K/A submission form types.
- You can upload multiple attachments to a 1-A, 1-A/A, 1-A POS, DOS, DOS/A, 1-K or 1-K/A submission.
- For submission form types, 1-A, 1-A/A, 1-APOS, DOS, and DOS/A it is mandatory that you include Part II and III document attachments. Similarly, for submission form types 1-K and 1-K/A you are required to include at least one Part II document.
- You can upload GRAPHIC, COVER, and CORRESP document attachments for submission form types 1-A, 1-A/A, 1-A POS, 1-K and 1-K/A. Issuers can upload the same document attachments with submission form type DOS and DOS/A, with the exception of the CORRESP document.

- You can upload the document attachments in *.txt, *.htm, *.jpg, and *.pdf formats as applicable. EDGAR must receive all official documents in either ASCII format or HTML format (with optional JPG or GIF Graphic support files) or the submission will be suspended. However for the following exhibits, HTML, ASCII, and PDF formats are all acceptable as official documents:
  - EX1A-13 TST WTRS
  - EX1K-13 TST WTRS
- The maximum size of all Regulation A submissions, including all attached documents, must not exceed 200 MB. Refer to Chapter 5, "Constructing Attached Documents and Document Types" in this Volume for information on EDGAR standards for document attachments. Attaching files that do not meet these standards may cause your filing to be suspended.

**Adding and Deleting a Document**

To add a document, follow the steps given below:

1. Click the [Add Document] button on the Attach Documents List screen. The Select File window is displayed.
2. Select the file you want to attach and click the [Open] button. The name of the attached file is displayed in the File Name field.

   **Note:** The file name must follow the EDGAR file naming standards described in Section 5.1.1, "File Naming Standards."
3. Select the document type from the values displayed in the Type field.

   When attaching exhibits to a 1-A, 1-A/A, 1-A POS, DOS, DOS/A, 1-K and 1-K/A submission, you can further define the document type being submitted. To do this:
   a. Click the Pen icon to make the Type field editable.
   b. Add a decimal point (.) after the last character of the document type exhibit name, followed by a number, and enter up to 20 characters in the Type field. For example, "EX1A-15 ADD EXHB.001".
4. Enter a description for the attached document in the Description field. This field is optional and allows you to include up to 255 characters.
5. If you want to add multiple attachments, repeat steps 1 to 4.

To delete a document, follow the steps given below:

1. Select the check box adjacent to the document you want to delete and click the [Delete Document] button. A window prompts you to confirm that you want to delete the document.
   a. Click the [Yes] button to confirm deletion. EDGAR removes the document from the submission.

b. Click the [No] button to return to the Attached Documents List screen.

**Moving a Document Up and Down**

To move a document up, follow the steps given below:

1. Select the check box adjacent to the document that you wish to move up on the screen.
2. Click the [Move Doc Up] button to move the selected document up one row.

To move a document down, follow the steps given below:

1. Select the check box adjacent to the document that you wish to move down on the screen.
2. Click the [Move Doc Down] button to move the selected document down one row.

Before you transmit your submission, we recommend that you validate your document attachments.

**Validating a Document**

You can validate the document for errors by using the Doc Validation function.

1. Attach your documents to the EDGAR submission as described above.
2. Select the check box for the document you want to validate.
3. Click the [Validate Document] button.

   If there are no errors in the document, then the Errors field displays a value of zero. Proceed to step 6.

   If there are errors in the document, then the Errors field displays a value that corresponds to the number of errors in the document. Proceed to step 4.
4. Click the value in the Errors field for the document that contains errors. A Document Validation window opens and lists the errors in the document.

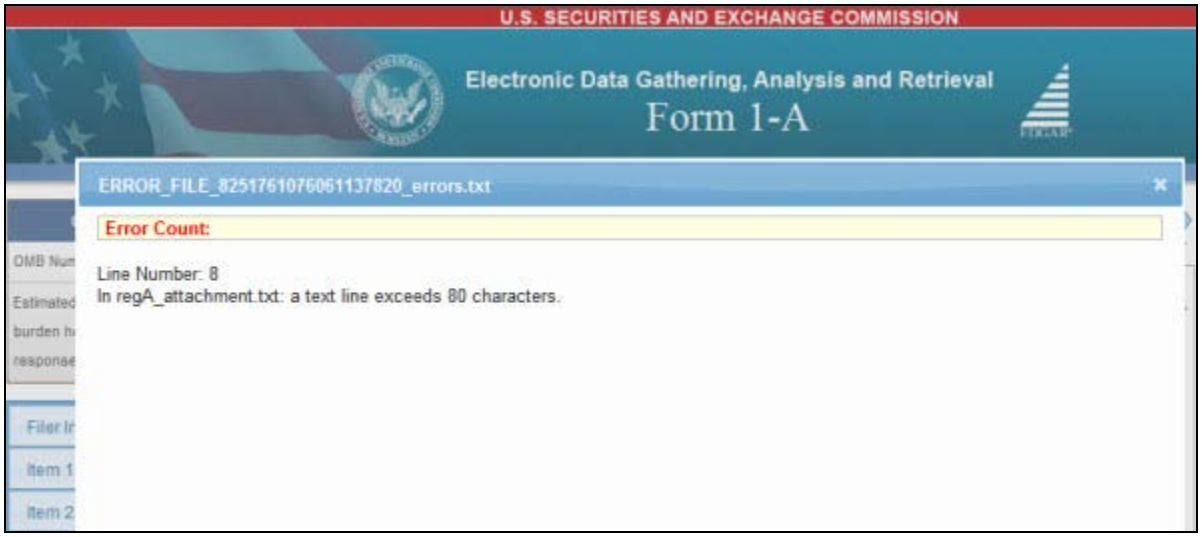



**Figure 8-75: Validating a Document**

5. Correct any document errors using the tool that you used to create the document.

6. Transmit your submission, once your submission has been compiled and validated.

**Note:** Clicking the check box next to the File Name field will automatically select all attachments for this submission. Clicking the check box next to the File Name field again will automatically de-select all selected attachments for this submission.

### 8.2.4.7 Validation and Submission

When you have entered data on a 1-A, 1-A/A, DOS, DOS/A, 1-APOS, 1-K, 1-K/A, 1-Z, or 1-Z/A submission form type and are ready to submit the filing, click the [Submit] button at the top of the screen.

The system validates the form to ensure that you have completed all the required fields. (Required fields are indicated by an asterisk to the right of the label name. For example, Issuer CIK* is a required field.) If EDGAR detects invalid information for a field at the individual screen level, a red 'x' icon is displayed within the field. Clicking the icon displays a message describing the type of information that belongs in the field to help you correct the errors. A 'red x' icon is also displayed on the tabs that contain incomplete or invalid information.

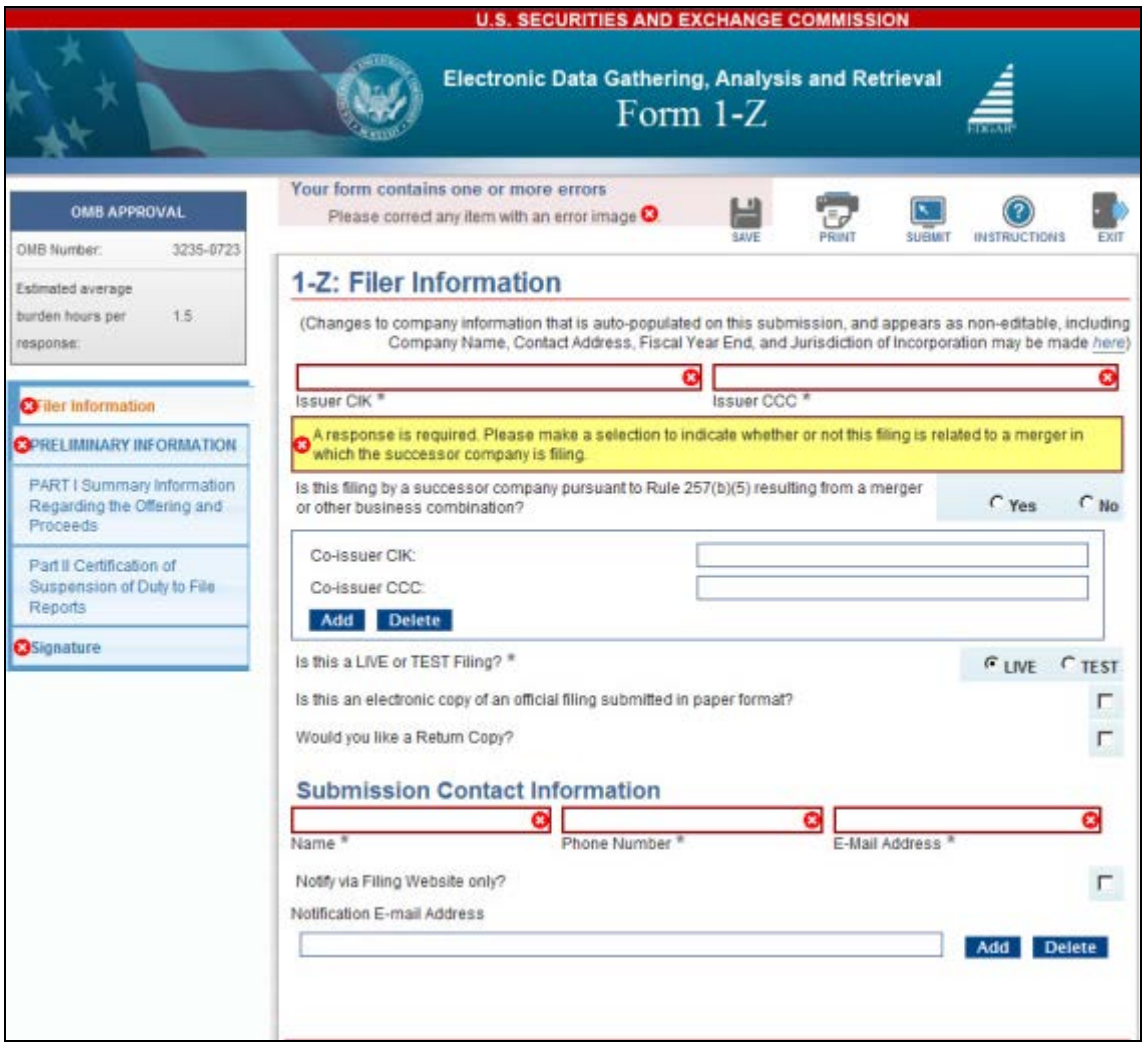



**Figure 8-76: Validating submission type 1-Z**

You must complete any missing information and correct any errors before re-attempting to submit your form to EDGAR. If you are filing a “Live” submission and there are no errors in the form, the system displays a Confirmation/Warning screen. Alternatively, if you are filing a “Test” submission and there are no errors in the form, the system displays an Acknowledgment screen (refer to Figure 8-78 for details).

**Confirmation/Warning**

The Confirmation screen (shown in Figure 8-77) is displayed when you are filing a “Live” submission. This screen prompts you for confirmation prior to transmitting your “Live” submission.

Click [Transmit LIVE Submission] to transmit the submission to EDGAR. If you do not want to transmit the ‘Live’ submission, click [Cancel] on the Confirmation screen.

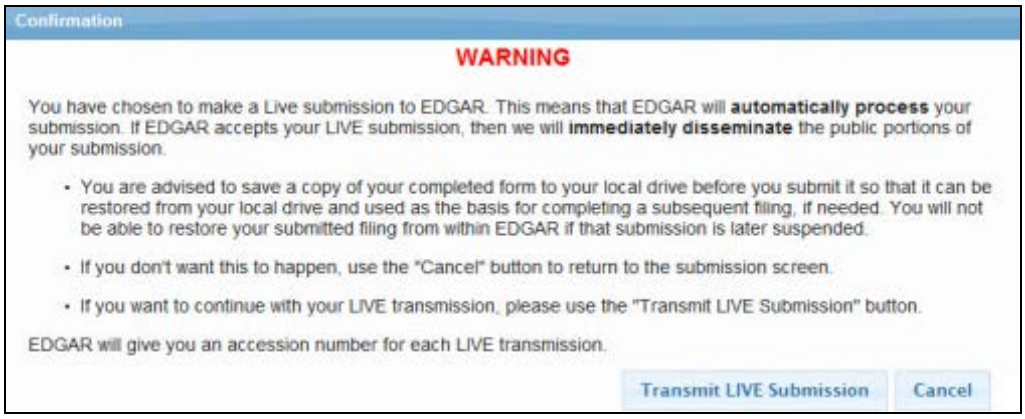



**Figure 8-77: Confirmation/Warning Screen**

If the submission transmits successfully, an Acknowledgment screen is displayed.

### Submission Acknowledgment

The Acknowledgment screen is shown below (Figure 8-78) and it provides acknowledgment of your "Live" or "Test" Regulation A submission transmission. Retain the accession number of the submission for your records.

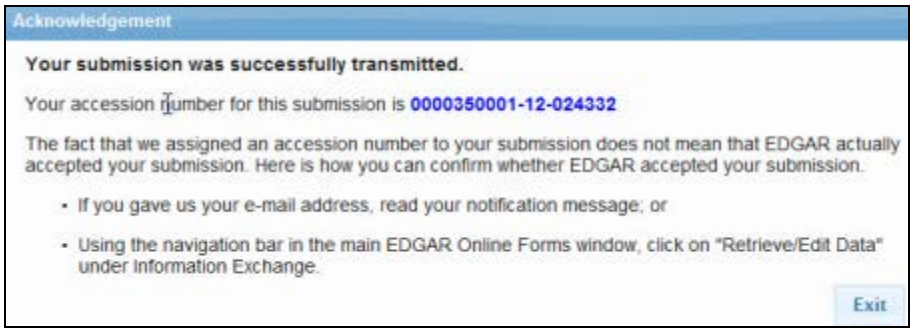



**Figure 8-78: Acknowledgment Screen**

### 8.2.5 File Form C

This section describes the process for preparing and submitting Form C under the Securities Act of 1933 to EDGAR for processing.

Form C has the following variants (submission form types):

- C: Offering Statement
- C-W: Offering Statement Withdrawal
- C-U: Progress Update
- C-U-W: Progress Update Withdrawal
- C/A: Amendment to Offering Statement
- C/A-W: Amendment to Offering Statement Withdrawal
- C-AR: Annual Report
- C-AR-W: Annual Report Withdrawal
- C-AR/A: Amendment to Annual Report
- C-AR/A-W: Amendment to Annual Report Withdrawal
- C-TR: Termination of Reporting
- C-TR-W: Termination of Reporting Withdrawal

Issuers who engage in crowdfunding transactions must file specific disclosures with the Commission. The primary filing for crowdfunding offerings is ‘Form C: Offering Statement.’

#### 8.2.5.1 Basic Information for Form C Submission

The following section provides general instructions to consider when filing Form C and its variants:

- Issuers must select the 'Regulation Crowdfunding' link on the EDGAR Filing Website to file submission form types C, C-W, C-U, C-U-W, C/A, C/A-W, C-AR, C-AR-W, C-AR/A, C-AR/A-W, C-TR, and C-TR-W.
- Issuers can submit filer-constructed XML submissions for submission form types C, C-W, C-U, C-U-W, C/A, C/A-W, C-AR, C-AR-W, C-AR/A, C-AR/A-W, C-TR, and C-TR-W via the 'Transmit' link on the EDGAR Filing Website. Refer to Chapter 10, 'Filer-Constructed XML Submissions' in this volume and the “EDGAR Form C XML Technical Specification” document available on the SEC's Public Website (*http://www.sec.gov/info/edgar.shtml*) for further information.
- It is necessary to provide a valid filer CIK and CCC on the Filer Information screen for submission form types C, C-W, C-U, C-U-W, C/A, C/A-W, C-AR, C-AR-W, C-AR/A, C-AR/A-W, C-TR, and C-TR-W prior to entering any other data. Based on the CIK and CCC entered, certain fields on the Issuer Information screen and the “Issuer” name on the Signature screen are pre-populated with information maintained in EDGAR. Refer to Section 8.2.6.3 “Issuer Information” in this volume for further information.

- For submission form types C/A and C-U, form data will be pre-populated based on the CIK, CCC, and file number entered, eliminating the need to re-enter this information. The details are as follows:
  - If an issuer enters a valid CIK, CCC, and File Number on the Filer Information screen of submission form type C/A, the system will pre-populate the submission with data from the most recent, previously accepted C or C/A filing. The issuer must complete the Signature section, re-attach documents, and re-enter the required information as applicable, prior to submission.
  - If an issuer enters a valid CIK, CCC, and File Number on the Filer Information screen of submission form type C-U, the system will pre-populate the submission with data from the most recent, previously accepted C, C/A or C-U filing. Prior to filing submission form type C-U, issuers must provide an update regarding the progress of the issuer in meeting the target offering amount, complete the Signature section, and re-attach any required document attachments. Issuers will not be able to modify any information on "Offering Information" and "Disclosure Requirements" screens of submission form type C-U.
- For submission form type C-AR/A, form data will be pre-populated based on the CIK, CCC, and the Period entered, eliminating the need to re-enter this information. The details are as follows:
  - If an issuer enters a valid CIK, CCC, and Period on the Filer Information screen of submission form type C-AR/A, the system will pre-populate the submission with data from the most recent, previously accepted C-AR or C-AR/A filing with the same period. The issuer must complete the Signature section, re-attach documents, and re-enter the required information as applicable, prior to submission.
- Issuers can perform a search for crowdfunding intermediaries on the Issuer Information screen of submission form types C, C-U, and C/A. The details displayed are CIK, Company Name, SEC File Number, and CRD number of the intermediary. Refer to Section 8.2.6.3 "Issuer Information" for further information.
- An issuer that is registered as an "Individual" is not permitted to submit Form C and its variants.
- There are several ways to navigate within Form C. To navigate from one screen to another, perform one of the following:
  - Click the [Next] located at the bottom right of the screen, to navigate to the next screen.
  - Click [Previous] located at the bottom left of the screen, to return to the previous screen.
  - Select the appropriate tab from the navigation menu located on the left side of the screen.
- Throughout the filing process, issuers will have the ability to:
  - save the form to their computer
  - view and print the blank form or current form
  - submit the form

- view the filing instructions
- exit the process

via the menu buttons displayed on the upper right corner of the screen (Figure 8-79). For more information, refer to Section 8.2.2, “General Information on Online Forms.”

**Figure 8-79: Menu buttons**

Issuers can use the following help functions during the filing process. Place the mouse pointer over a field label to view context-sensitive help message (Figure 8-80). Or, click the ‘Instructions’ link to view filing instructions in a new browser window.

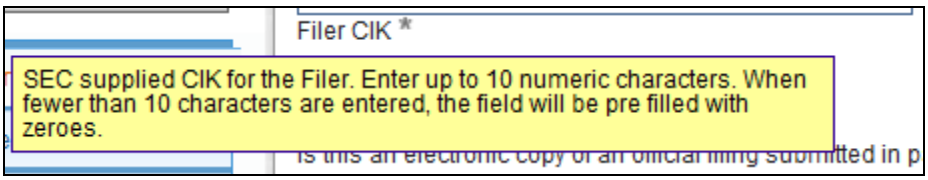



**Figure 8-80: Help message on Filer CIK field**

### 8.2.6 Completing a Form C Submission

Issuers filing Form C must click the 'Regulation Crowdfunding' link on the EDGAR menu (Figure 8-54) of the Filing Website. The File Crowdfunding Forms screen will be displayed (Figure 8-81) where issuers can select the type of filing (C, C-W, C-U, C-U-W, C/A, C/A-W, C-AR, C-AR-W, C-AR/A, C-AR/A-W, C-TR, and C-TR-W) to submit.

To assist issuers in filing Form C, a comprehensive description of each screen is given below. Information relevant to filing submission form types C-U, C/A, C-AR, C-AR-W, and C-AR/A is also provided.

#### 8.2.6.1 Selecting a Form C Type

The File Crowdfunding Forms screen is displayed below (Figure 8-81), allowing issuers to select a type of filing to submit.

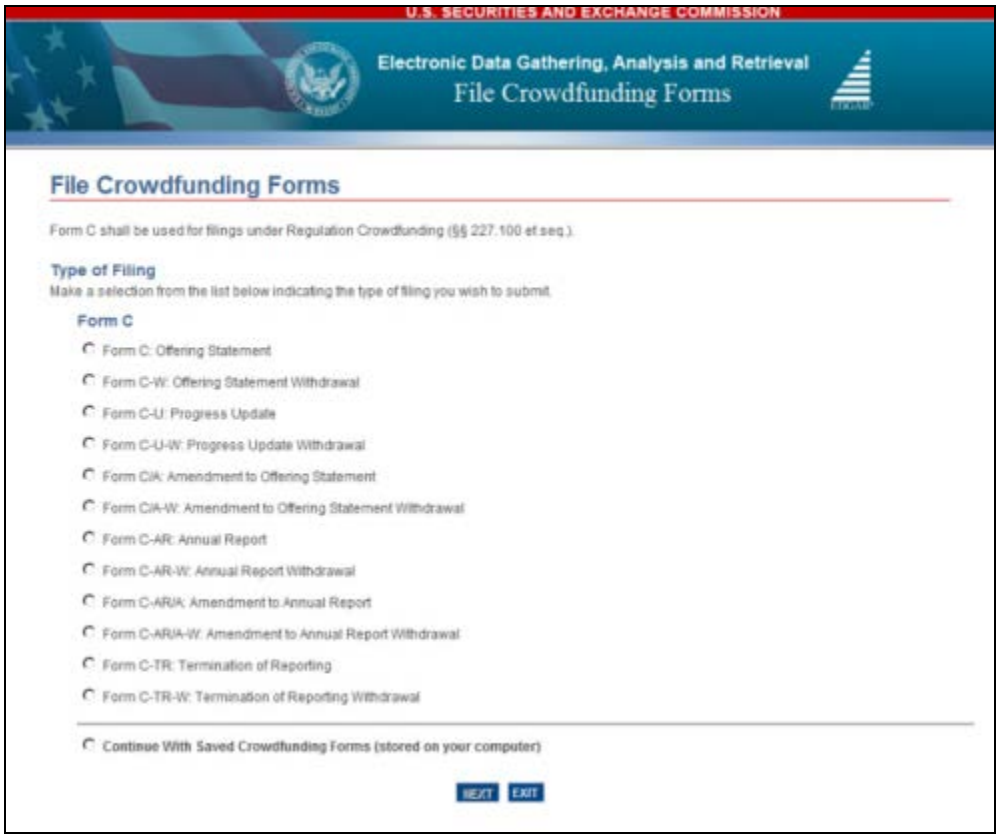



**Figure 8-81: File Crowdfunding Forms**

Select the type of filing from this screen:

- Select “Form C: Offering Statement” to file an offering statement.
- Select “Form C-W: Offering Statement Withdrawal” to withdraw a previously filed Form C filing.
- Select “Form C-U: Progress Update” to file a progress update.
- Select “Form C-U-W: Progress Update Withdrawal” to withdraw a previously filed Form C-U filing.
- Select “Form C/A: Amendment to Offering Statement” to amend a previously filed C or C/A filing.
- Select “Form C/A-W: Amendment to Offering Statement Withdrawal” to withdraw a previously filed C/A filing.
- Select “Form C-AR: Annual Report” to file an annual report.
- Select “Form C-AR-W: Annual Report Withdrawal” to withdraw a previously filed C-AR filing.
- Select “Form C-AR/A: Amendment to Annual Report” to file an amendment to an annual report.

- Select “Form C-AR/A-W: Amendment to Annual Report Withdrawal” to withdraw a previously filed C-AR/A filing.
- Select “Form C-TR: Termination of Reporting” to file a termination report.
- Select “Form C-TR-W: Termination of Reporting Withdrawal” to withdraw a previously submitted C-TR filing.
- Select “Continue with Saved Crowdfunding Forms (stored on your computer),” to continue working on a previously saved Form C filing.

Click the [Next] button. The Filer Information screen specific to the selected form type is displayed.

### 8.2.6.2 Filer Information

The Filer Information screen allows issuers to enter Form C filer information, such as Issuer CIK, Issuer CCC, and submission contact information.

The submission form type displays as a screen title that corresponds to the type of submission selected on the File Crowdfunding Forms selection screen. The Filer Information screen for Form C-AR is shown as an example below (Figure 8-82).

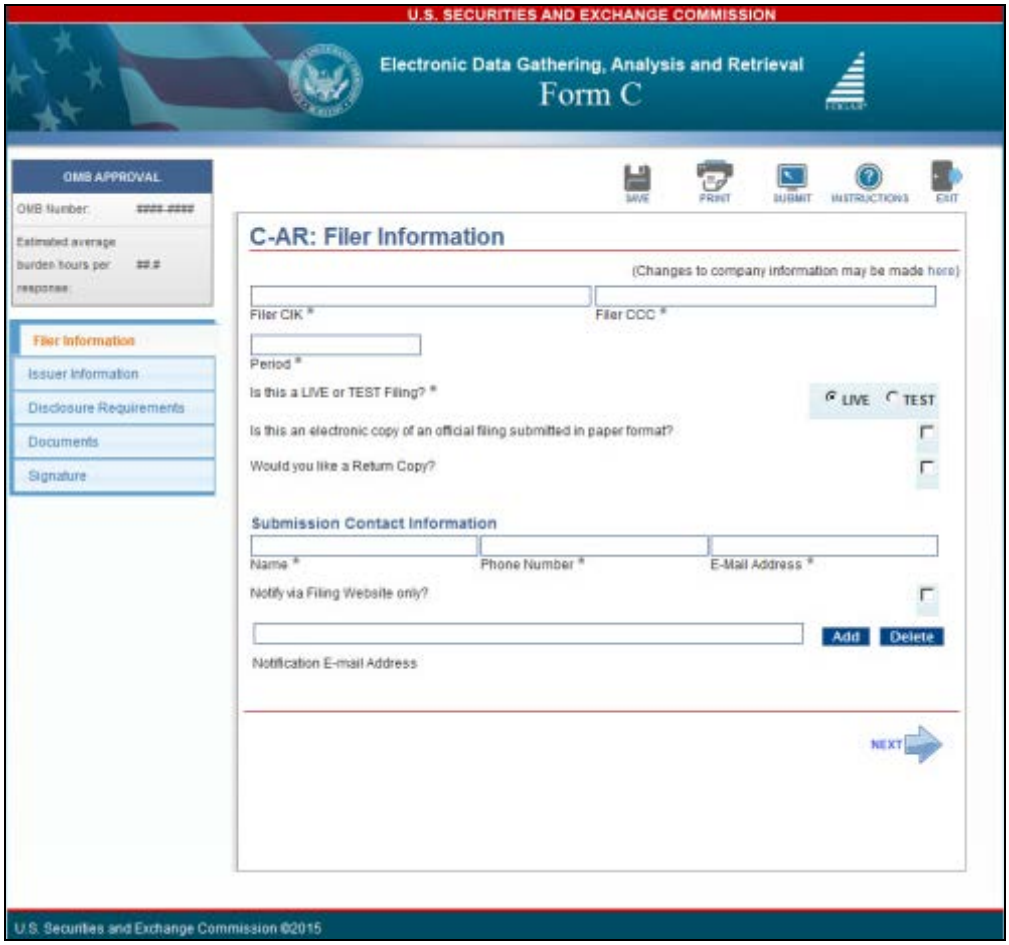



**Figure 8-82: Submission Form Type C-AR: Filer Information screen**

The following are the data entry conventions for this screen:

- **Filer CIK and CCC**: Enter the CIK and CCC of the issuer that is submitting the filing.
- **Form C File Number**: Enter the Form C file number with the 020- prefix. Based on the file number provided, submission form types C/A and C-U are pre-populated with data from previous filings.
- **Period**: Enter the period-end date of the most recent financial statements provided with this annual report. This field is mandatory on submission form types C-AR, C-AR/A, C-AR-W, and C-AR/A-W. A future date is not allowed.
- **Is this a LIVE or TEST filing?**: Select the radio button to mark the submission as a LIVE or TEST filing. The default selection for this button is LIVE. Select the "TEST" radio button to submit a test filing and EDGAR will treat the submission as a test and it will not be disseminated.
- **Is this an electronic copy of an official filing submitted in paper format?**: Select this check box if this submission is a confirming electronic copy of an official filing previously submitted in paper format. A confirming (electronic copy of a paper filing) is not an official filing.
- **Would you like a Return Copy?**: Select "Yes" check box to request a return copy of the submission. Copies of accepted LIVE filings and accepted or suspended TEST filings are stored on the EDGAR Filing Website. Requested return copies of the filings are not sent via e-mail. They can be downloaded via the EDGAR Filing Website.
- **Submission Contact Information**: Enter the name, phone number, and e-mail address of the person that the SEC may contact for any questions concerning the submission.
- **Notify via Filing Website only?**: Select the check box to download the filing status notification (of whether a filing is accepted or suspended) from the EDGAR Filing Website. Selecting this option restricts EDGAR from sending e-mail notifications of filing status.
- **Notification Information**: To notify others about the status of the filing, enter their e-mail addresses. A maximum of three addresses may be added by clicking the [Add] button. After the issuer submits the filing, EDGAR will automatically send notification messages to these e-mail addresses informing them of the filing status, i.e., the filing was accepted or suspended.

#### 8.2.6.3 Issuer Information

The Issuer Information screen is shown in Figure 8-83 and enables issuers to provide specified disclosures to the Commission. These disclosures include the name, legal identity, jurisdiction of incorporation, physical address, and website address of issuer. Other details include the company name, commission file number, and CRD number (as applicable) of the intermediary through which the offering is being conducted.

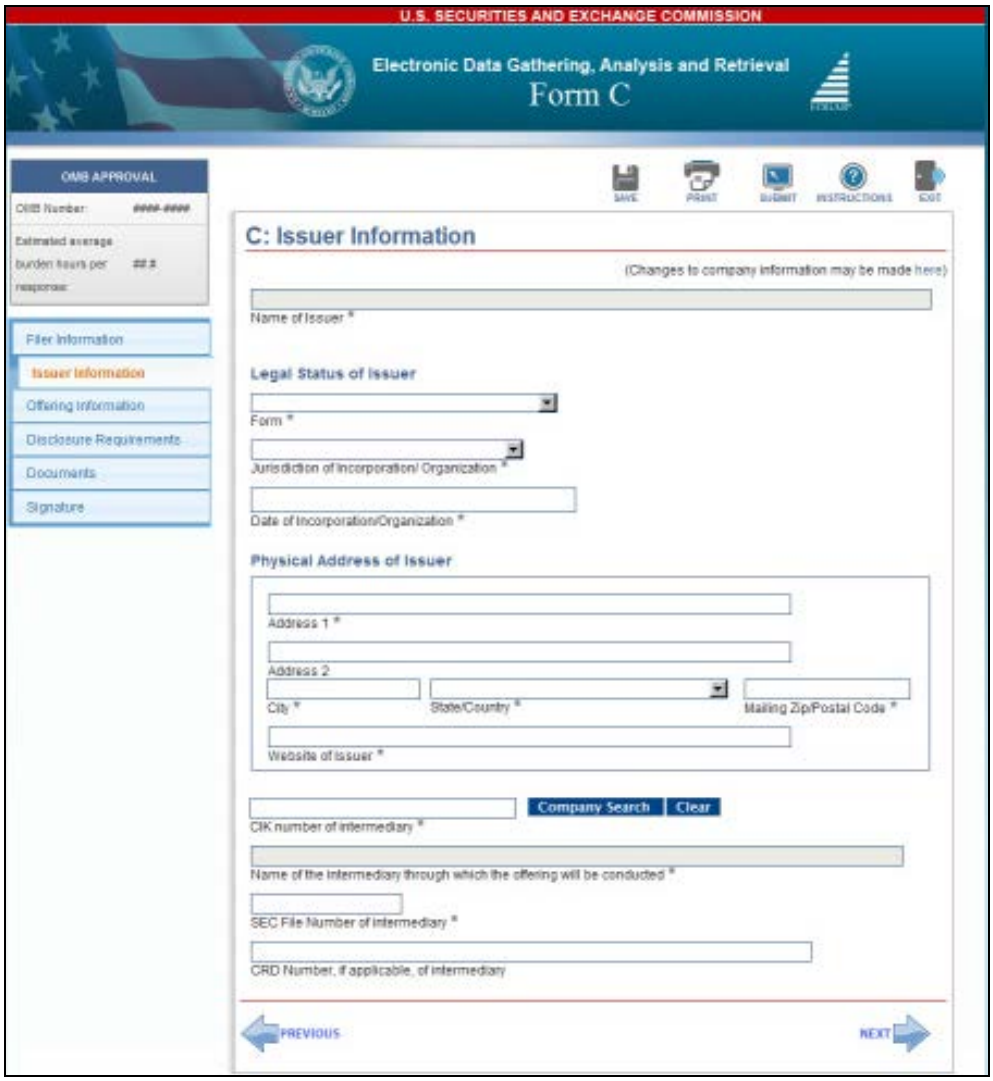



**Figure 8-83: Form C Issuer Information screen**

The Issuer Information screen displays fields that are specific to the Form C submission form type being submitted, and issuers must complete the fields as appropriate:

- **Describe Progress Update**: Provide an update (up to 256 characters) on submission form type C-U regarding the progress in meeting the target offering amount.
- **Check Box if Amendment is material and investors will have five business days to reconfirm**: This is an optional field on submission form type C/A. Select this check box to indicate material changes in the offer terms or disclosures previously made to investors.
- **Describe the Nature of the Amendment**: Describe the nature of the amendment on submission form type C/A. The field allows up to 256 characters.

Certain fields on the Issuer Information screen are pre-populated with information maintained in EDGAR for the issuer CIK. If issuers want to update these fields, for example 'Jurisdiction of Incorporation/Organization' and 'Physical Address,' they must click the hyperlinked word "here" within "Changes to Company Information may be made here." The Retrieve/Edit Data

screen is displayed on a new browser window and issuers may modify this information maintained in EDGAR. However, the modified information will only be displayed on the applicable fields on submission form types C, C/A, C-U, C-AR, C-AR/A, and C-TR upon exiting the current session and restarting the filing process.

- **Name of Issuer**: Displays the name of the issuer of the security on whose behalf Form C is filed. This field is displayed on Form C and its variants, and is pre-populated based on the CIK entered on the Filer Information screen.
- **Legal Status of Issuer**
  - **Form**: Select the issuer's form of organization. The options are: Corporation, Limited Partnership, General Partnership, Limited Liability Company, Business Trust, and Other. If "Other" is selected, enter a description of the legal status of the issuer in the "Specify" text box.
  - **Jurisdiction of Incorporation/Organization**: Displays the jurisdiction in which the business is registered. This field is pre-populated on submission form types C, C/A, C-U, C-AR, C-AR/A, and C-TR, and is based on the CIK entered. This field is editable.
  - **Date of Incorporation/Organization**: Select the date on which the organization was formed. A future date is not permitted and the earliest date allowed is 1776.
- **Physical Address of Issuer**: Displays the address of the issuer. The address is pre-populated from the information stored in EDGAR for the entity and is based on the CIK number entered at the beginning of the filing process. This field is editable and any changes made to this field will update the information stored in EDGAR.
- **Website of Issuer**: Enter the address of the issuer's principal website. The address entered must be less than or equal to 256 characters.
- **CIK number of intermediary**: Enter the SEC-supplied CIK for the intermediary.
- **Name of the Intermediary through which the offering will be conducted**: Displays the name of the intermediary; this field is pre-populated on submission form types C, C/A and C-U and is based on the CIK number entered for the intermediary.
- **SEC File Number of intermediary**: Enter the SEC-supplied file number of the intermediary, beginning with the 007- or 008- prefix. Sample value: 007-00000-1. The File Number entered must belong to the CIK of the intermediary through which the offering will be conducted.
- **CRD Number, if applicable, of intermediary**: Displays the organization CRD Number; this field is pre-populated based on the CIK number entered for the intermediary and is non editable if the EDGAR system has a record for the CRD Number. If the system does not have a CRD Number for the intermediary based on the CIK entered, this field is not pre-populated and will be editable. The number entered must be less than or equal to 9 digits.

Issuers can enter the intermediary information or use the Search functionality to query the intermediary through which the offering will be conducted.

**Searching for an Intermediary:**

Follow the steps below to search for an intermediary through which an offering will be conducted:

1. Click the [Company Search] button on the Issuer Information screen.
   The "Intermediary Company Search" dialog box displays. See Figure 8-84.
2. Enter the CIK, Company Name, File Number, or CRD number of the crowdfunding intermediary in the corresponding fields.

   **Note:** At least one search criterion must be specified (CIK, Company Name, File Number, or CRD Number of the crowdfunding intermediary).

3. Click the [Search] button.
   A list of intermediaries matching the criteria specified is displayed.

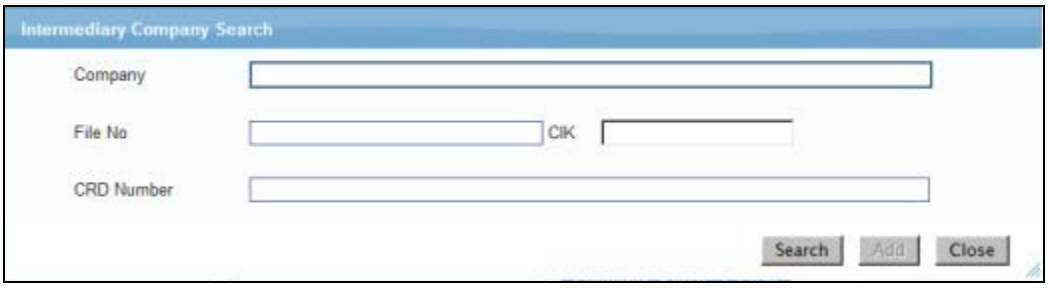



**Figure 8-84: Intermediary Company Search dialog box**

4. Select an intermediary from the search results displayed and click the [Add] button.
   EGDAR populates the following fields for the entity selected on the Issuer Information screen:

- CIK number of intermediary:
- Name of the Intermediary through which the offering will be conducted:
- SEC File Number of intermediary
- CRD Number, if applicable, of intermediary:

  **Note**: The system will populate the CRD number for the intermediary only if a CRD number is stored for the entity in the EDGAR Company Database.

### 8.2.6.4 Offering Information

The Offering Information screen shown in Figure 8-85 allows issuers to specify the following information:

- Amount of compensation to be paid to the intermediary, whether as a dollar amount or a percentage of the offering amount, or a good faith estimate if the exact amount is not available at the time of the filing, for conducting the offering, including the amount of referral or other fees associated with the offering
- Any other financial interest in the issuer that the intermediary holds, or any arrangement for the intermediary to acquire such an interest
- Type of security offered, number of securities offered, and price per share of the security
- Target offering amount, maximum offering amount (if different from the target offering amount), and deadline to reach the target offering amount
- Whether oversubscriptions will be accepted for the offering and, if so, how the oversubscriptions will be allocated (i.e., on a pro-rata basis; first-come, first-served basis; or other basis)

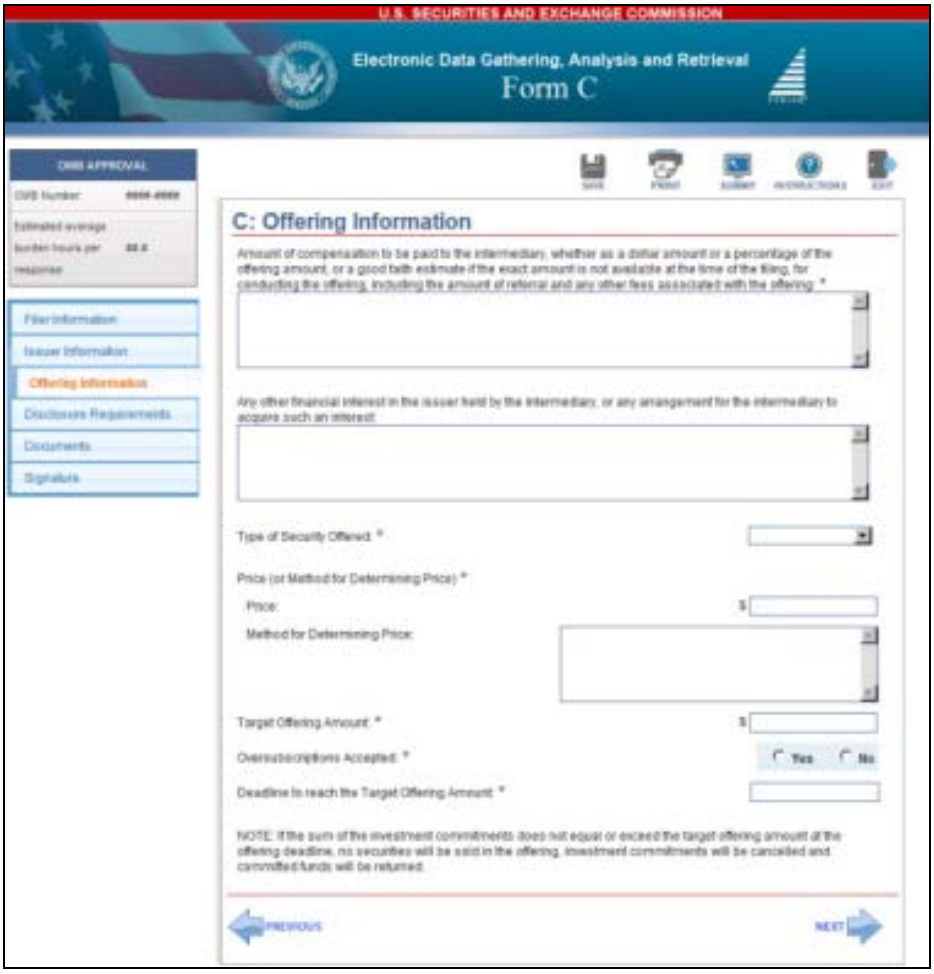



**Figure 8-85: Form C: Offering Information screen**

Follow the steps below to complete the Offering Information screen on submission form types C and C/A. Note that data on the Offering Information screen is displayed on submission form type C-U, but is non-editable.

1. Enter the compensation amount paid to the intermediary for conducting the offering, including the amount of referral and any other fees associated with the offering.
2. Enter any other direct or indirect interest in the issuer held by the intermediary, or any arrangement for the intermediary to acquire such an interest. (This field is optional on submission form types C and C/A.)
3. Select the type of security offered. The options are: Common Stock, Preferred Stock Debt, and Other.
   - If "Other" is selected from the Type of Security Offered drop down list, then enter a description (up to 256 characters) in the "Specify" text box.
4. Enter the number of securities of a specified entity. The integer value may range from 1 to 9,999,999,999. This field is required if "Common Stock", "Preferred Stock", or "Other" is selected in "Type of Security Offered".
5. Enter the price per share for the security or describe the method for determining the price per share of the security. The price per share value entered must be an integer greater than zero and in N,NNN,NNN.NNNNN format. The description entered must be less than or equal to 256 characters.
6. Enter the aggregate target offering amount of securities included in this offering. The value entered must be greater than zero and less than or equal to $1,07~~0~~0,000.
7. Specify if oversubscriptions are accepted for this offering by selecting either "Yes" or "No".
   - If "Yes" is selected, indicate how oversubscriptions will be allocated by selecting a value from the following options: Pro-rata basis; First-come, first-served basis; and Other.
   - If "Other" is selected, then enter a description (up to 256 characters) of how the subscriptions will be allocated in the corresponding field.
8. Enter the maximum offering amount (if different from the target offering amount) on submission form types C and C/A. A response is required if oversubscriptions are accepted. The amount entered may not be greater than $1,07~~0~~0,000. Note that this amount is displayed but not editable on submission form type C-U.
9. Enter a valid date in MM-DD-YYYY format that specifies the deadline to reach the target offering amount. Both current and future dates are permitted.

### 8.2.6.5 Disclosure Requirements

The Disclosure Requirements screen is shown in Figure 8-86 and enables issuers to provide a financial statement of the two most recently completed fiscal years. This includes total assets, cash and cash equivalents, accounts receivable, short-term debt, long-term debt, revenues/sales, cost of goods sold, taxes paid and net income.

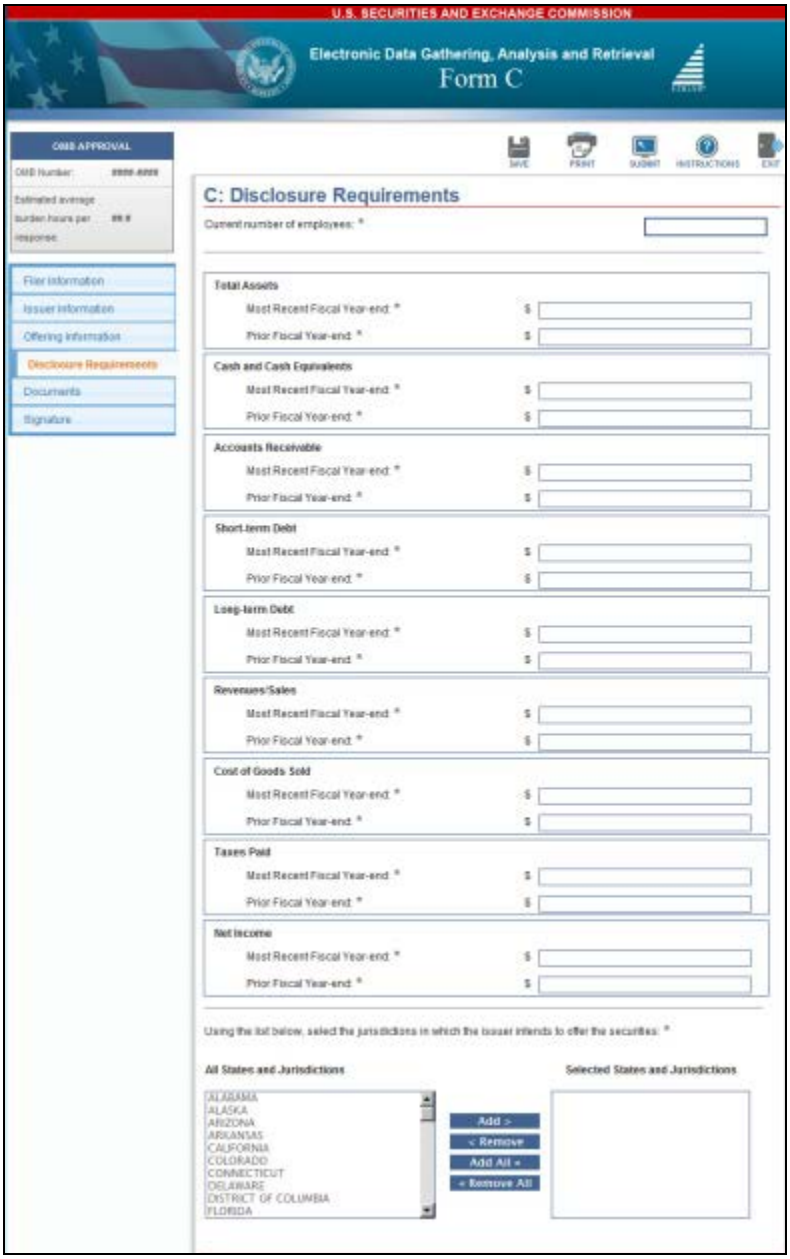



**Figure 8-86: Form C: Disclosure Requirements**

Follow the steps below to complete the Disclosure Requirements screen on submission form types C, C/A, C-AR, and C-AR/A. Note that data on the Disclosure Requirements screen is displayed on submission form type C-U, but is non-editable.

1. Enter a value equal to or greater than zero in the "Current Number of Employees" field. Do not enter a negative value or leave the field blank.
2. Enter values for the most recent fiscal year and for the fiscal year prior to the most recent fiscal year in the appropriate columns, for each financial statement element. Enter a value in NNN,NNN,NNN.NN format, where N is an integer. Negative values are permitted.
   - Total Assets
   - Cash and Cash Equivalents
   - Accounts Receivable
   - Short-term Debt
   - Long-term Debt
   - Revenue/Sales
   - Cost of Goods Sold
   - Taxes Paid
   - Net Income
3. Select the jurisdictions in which the issuer intends to offer the securities.

   **Note**: This field applies to submission form types C and C/A.

### 8.2.6.6 Documents

The Attach Documents List screen is shown in Figure 8-87 and enables issuers to upload the document attachments necessary for submission form types C, C/A, C-AR, C-AR/A, and C-TR.

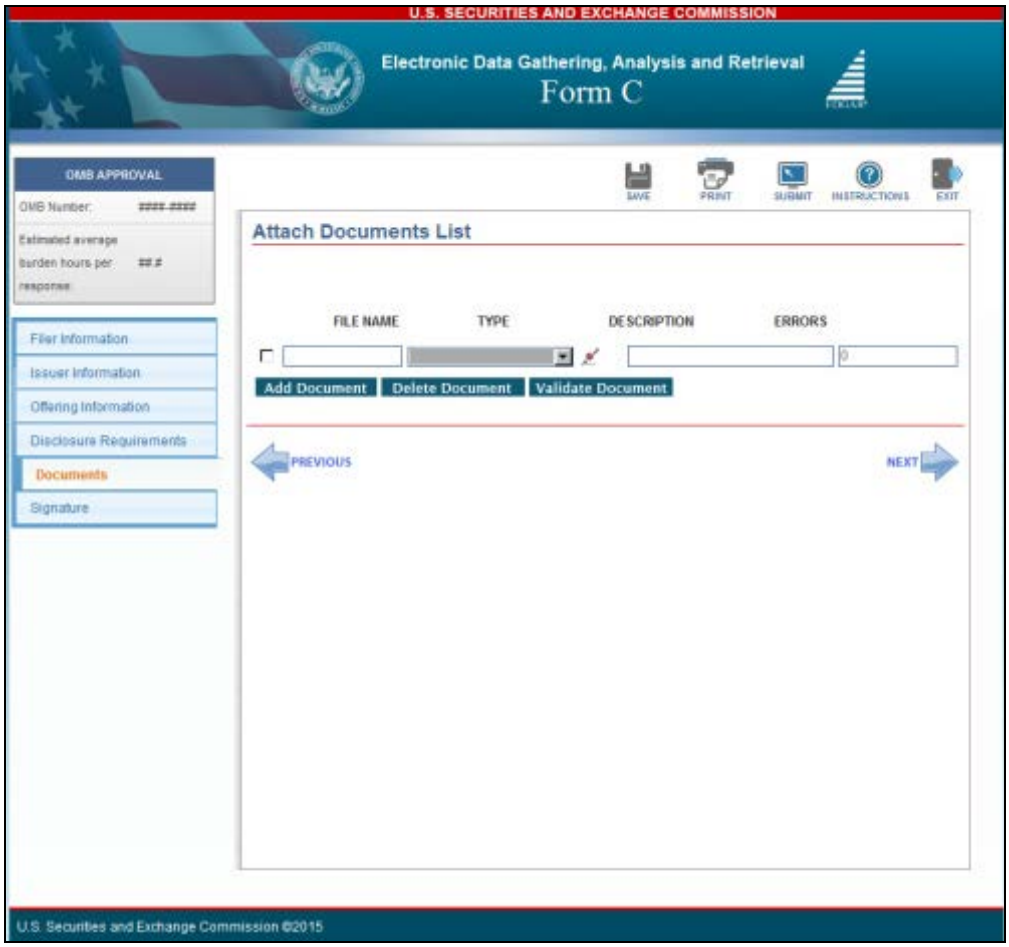



**Figure 8-87: Form C: Attach Documents List screen**

Issuers must attach at least one "EX-99" exhibit to submission form types C and C-AR in *.txt, *.htm, or *.pdf formats. An exhibit EX-99 attachment in PDF format is considered official for submission form types C and C-AR. The maximum size of all Form C submissions, including all attached documents, must not exceed 200MB. Document attachments must conform to other EDGAR standards described in Chapter 5. Attaching files that do not meet these standards may cause the filing to be suspended.

#### Adding a Document

To add a document, follow the steps given below:

1. Click the [Add Document] button on the Attach Documents List screen. The Select File window is displayed.
2. Select the file to attach and click the [Open] button. The name of the attached file is displayed in the File Name field.

   **Note**: The file name must follow the EDGAR file naming standards described in

Section 5.1.1, File Naming Standards.

3. Select the document type from the values displayed in the Type field. The options are EX-99 and Graphic.
4. Enter a description for the attached document in the Description field.
5. Repeat steps 1 to 4 to add multiple attachments.

**Deleting a Document**

To delete a document, follow the steps given below:

1. Select the check box adjacent to the document and click the [Delete Document] button. A Confirmation window will be displayed.
    a. Click the [Yes] button to confirm deletion. EDGAR removes the document from the submission.
    b. Click the [No] button to return to the Attached Documents List screen.

Before transmitting the Form C submission, we recommend that issuers validate the document attachments.

**Validating a Document**

Issuers can validate a document for errors by using the Doc Validation function.

1. Attach documents to the EDGAR submission as described above.
2. Select the check box adjacent to the document and click the [Validate Document] button.
    a. If there are errors in the document, then the Errors field displays a value that corresponds to the number of errors in the document. Proceed to step 3.
    b. If there are no errors in the document, then the Errors field is empty. Proceed to step 5.
3. Click the value in the Errors field for the document that contains errors to view the errors. A Document Validation window opens and lists the errors in the document.

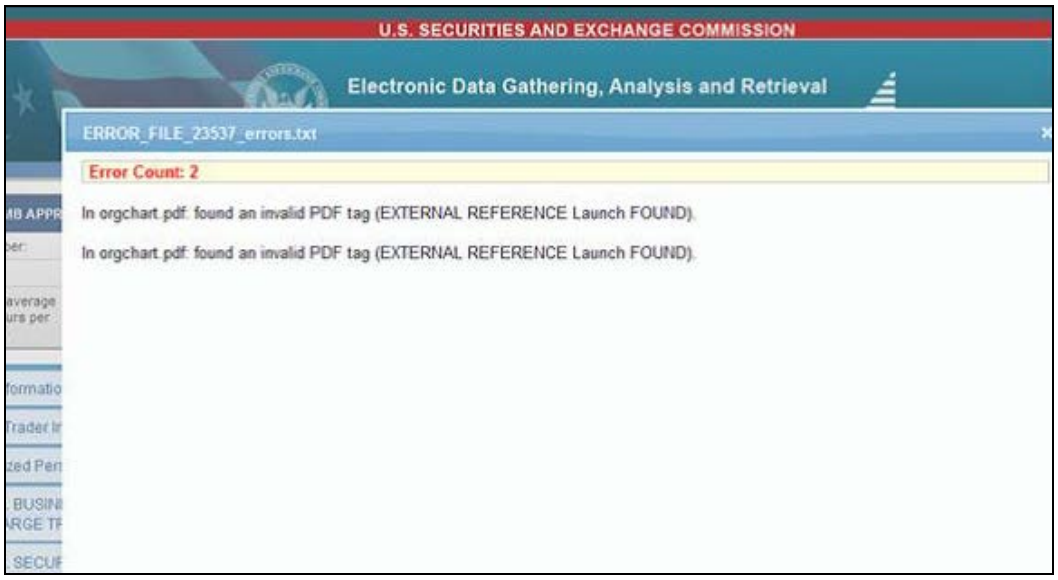



**Figure 8-88: Validating a Document**

4. Correct any document errors using the tool used to create the document.
5. Transmit the submission, once the submission has been compiled and validated.

### 8.2.6.7 Signature

The Signature screen is shown in Figure 8-89 and is displayed on Form C and its variants. This screen allows issuers to sign the form and certify that the information being submitted is accurate and complete. Intentional misstatements or omissions of facts constitute federal criminal violations. *See* 18 U.S.C. 1001.

**Figure 8-89: Form C: Signature screen**

The following are the data entry conventions for this screen:

- **Issuer**: The Issuer field will be pre-populated with the name associated with the CIK entered at the beginning of the filing process, and will be disabled for editing.

The Form must be signed on behalf of the issuer by a duly authorized representative of each issuer.

- **Signature**: When signing the form, the individual must type their name in full (i.e., first name, middle name, and last name) in the Signature field. Initials are not acceptable, unless they are part of the individual's legal name. See Sections 4(a)(6) and 4A of the Securities Act of 1933 and Regulation Crowdfunding (§ 227.100-503), regarding signatures on forms filed electronically.
- **Title**: Enter the title of the individual signing the form. The field allows up to 256 characters.

The form must also be signed by the issuer, its principal executive officer or officers, its principal financial officer, its controller or principal accounting officer and at least a majority of the board of directors or persons performing similar functions.

- **Signature**: Enter in the full name (i.e., first name, middle name, and last name) of the person signing the form. Initials are not acceptable, unless they are part of the individual's legal name. See Sections 4(a)(6) and 4A of the Securities Act of 1933 and Regulation Crowdfunding (§ 227.100-503), regarding signatures on forms filed electronically.
- **Title**: Enter the title of the individual signing the form. The field allows up to 256 characters.
- **Date**: Enter the date of signature. A future date is not permitted and the date entered must be in MM-DD-YYYY format.

#### 8.2.6.8 Form C Validation and Submission

After completing the required information on a selected Form C submission, click the [Submit] button at the top of the screen to transmit the submission to EDGAR.

The system will validate the form to verify that all required items in the form have been completed. A red "x" icon will display on the tabs that contain incomplete or invalid data. Complete any missing information and correct any errors before re-attempting to submit the form to EDGAR. If the issuer is filing a "Live" submission and there are no errors in the form, then the system will display a Confirmation/Warning screen. Alternatively, if the issuer is filing a "Test" submission and there are no errors in the form, then the system will display an Acknowledgement screen (Figure 8-92).

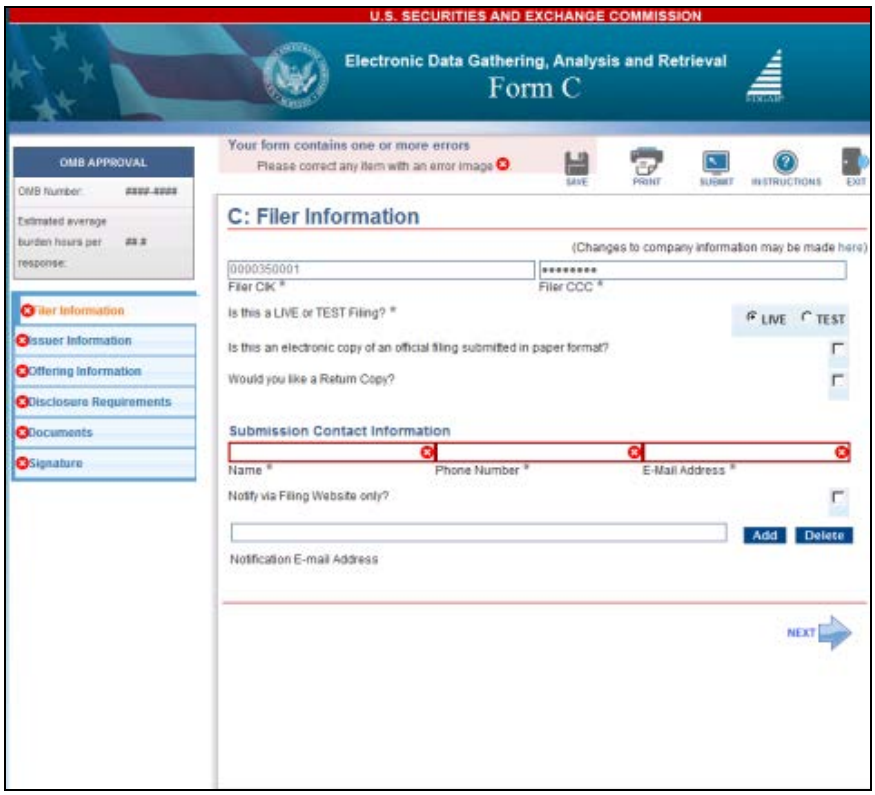



**Figure 8-90: Validating Form C**

## Confirmation/Warning

The Form C Confirmation screen is shown below (Figure 8-91). The Confirmation screen will prompt the issuer to "Transmit" or "Cancel" the Form C submission.

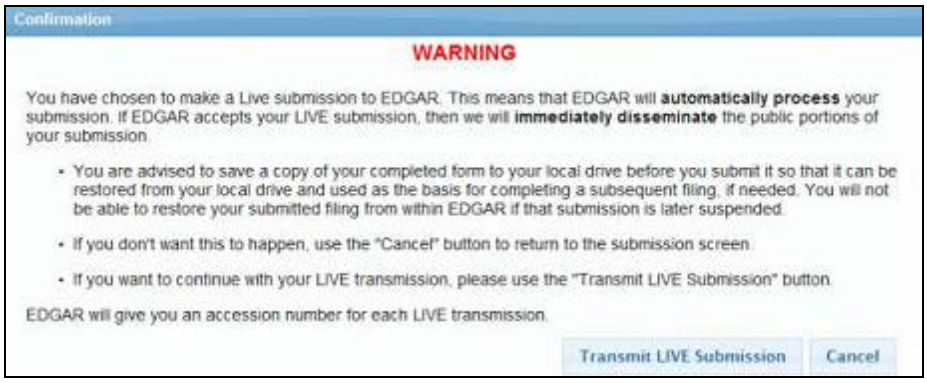



**Figure 8-91: Confirmation/Warning screen**

## Submission Acknowledgement

The Transmit Submission Acknowledgement screen is shown below (Figure 8-92) and it provides acknowledgement of the Form C submission transmission. Issuers may retain the accession number of the submission for their records.

**Figure 8-92: Acknowledgment screen**

### 8.2.7 File Form Funding Portal

This section describes the general process for preparing and submitting Form Funding Portal and its variants under the Securities Exchange Act of 1934 to EDGAR for processing.

Form Funding Portal has the following variants (submission form types):

- Form CFPORTAL: Initial application of funding portal
- Form CFPORTAL/A: Amendment to registration, including a successor registration
- Form CFPORTAL-W: Withdrawal of the funding portal's registration

Each Form Funding Portal contains several tabs on the left navigation pane. The tabs contain a number of questions that are organized into Items, Schedules, and Disclosure Reporting Pages (DRPs) for the selected submission form type. When completing the Form Funding Portal, include all applicable schedules and any required Disclosure Reporting Pages (DRPs), attach all required documents, and execute the form.

When filing a Form Funding Portal, you may view the filing instructions, print a blank or a partially completed form, save the form to your computer, or exit the form using the menu buttons available on the form type. For more information on the menu buttons, refer to Section 8.2.2, "General Information on Online Forms."

Before you begin the filing process, gather all the information you would need to complete a Form Funding Portal. We recommend that you print the blank submission form type to help you gather all necessary information to file a Form Funding Portal.

#### 8.2.7.1 Basic Information for Form Funding Portal Submission

The following section provides general instructions to consider when filing Form Funding Portal and its variants.

- Filers can submit filer-constructed XML submissions for submission form types CFPORTAL, CFPORTAL/A, and CFPORTAL-W via the 'Transmit' link on the EDGAR Filing Website. Refer to Chapter 9, 'Filer-Constructed XML Submissions' in this volume and the "EDGAR Form CFPORTAL XML Technical Specification" document available on the SEC's Public Website (*http://www.sec.gov/info/edgar.shtml*) for further information.
- For submission form types CFPORTAL, CFPORTAL/A, and CFPORTAL-W, some form data, such as addresses and company name, will be pre-populated from the company database.
- If the filer enters a valid CIK and CCC combination on the Filer Information screen of submission form type CFPORTAL/A, form data will be pre-populated from the most recently accepted CFPORTAL or CFPORTAL/A filing, eliminating the need to re-enter this information. The filer will have the ability to amend any form data that has become inaccurate or outdated.
- If the filer enters a valid CIK and CCC combination on the Filer Information screen of submission form type CFPORTAL-W, form data will be pre-populated from the most recently accepted CFPORTAL or CFPORTAL/A filing, eliminating the need to re-enter

this information. The filer will have the ability to amend any form data that has become inaccurate or outdated.

- There are several ways to navigate within Form CFPORTAL. To navigate from one screen to another, perform one of the following:
  - Click [Next] located at the bottom right of the screen, to navigate to the next screen.
  - Click [Previous] located at the bottom left of the screen, to return to the previous screen.
  - Select the appropriate tab from the navigation menu located on the left side of the screen.
- Throughout the filing process, filers will have the ability to:
  - save the form to their computer
  - view and print the blank form or current form
  - submit the form
  - view the filing instructions
  - exit the process

  via the menu buttons displayed on the upper right corner of the screen (Figure 8-93). For more information, refer to Section 8.2.2, "General Information on Online Forms."

**Figure 8-93: Menu buttons**

You can use the following help functions during your filing process. Place your mouse pointer over a field label to view context-sensitive help message (Figure 8-94). Or, click the 'Instructions' link to view filing instructions in a new browser window.

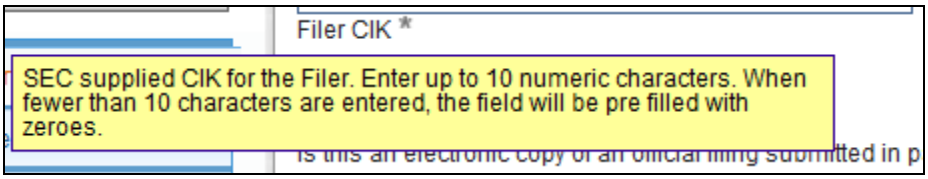



**Figure 8-94: Help message on Filer CIK Field**

### 8.2.8 Completing a Form Funding Portal Submission

To assist you in completing a Form Funding Portal submission, the screens for submission form type CFPORTAL and their descriptions are included in the following subsections.

#### Selecting a Submission Form Type

To file a Form Funding Portal, click the 'Regulation Crowdfunding' link on the EDGAR menu (Figure 8-54) of the Filing Website. The File Funding Portal Forms screen will be displayed (Figure 8-95) where filers can select the type of filing (CFPORTAL, CFPORTAL/A, or CFPORTAL-W) to submit.

**Figure 8-95: File Funding Portal Forms**

Select the type of filing from this screen:

- Select "Form Funding Portal: Initial application of funding portal" to file an initial application.
- Select "Form Funding Portal/A: Amendment to registration, including a successor registration" to amend a funding portal registration and assign a successor.
- Select "Form Funding Portal-W: Withdrawal of the funding portal's registration" to withdraw a funding portal's registration.
- Select "Continue With Saved Funding Portal Forms (stored on your computer)" to complete a previously saved Form Funding Portal submission.

Once you select a submission form type on the File Funding Portal Forms screen, click the [Next] button. You will be directed to the Filer Information screen of the selected submission form type.

### Filer Information

The Filer Information screen allows you to enter Form Funding Portal filer information. Based on the type of submission selected, the screen header displays the type of Form Funding Portal being submitted. The CFPORTAL: Filer Information screen shown in Figure 8-96 is specific to submission form type CFPORTAL.

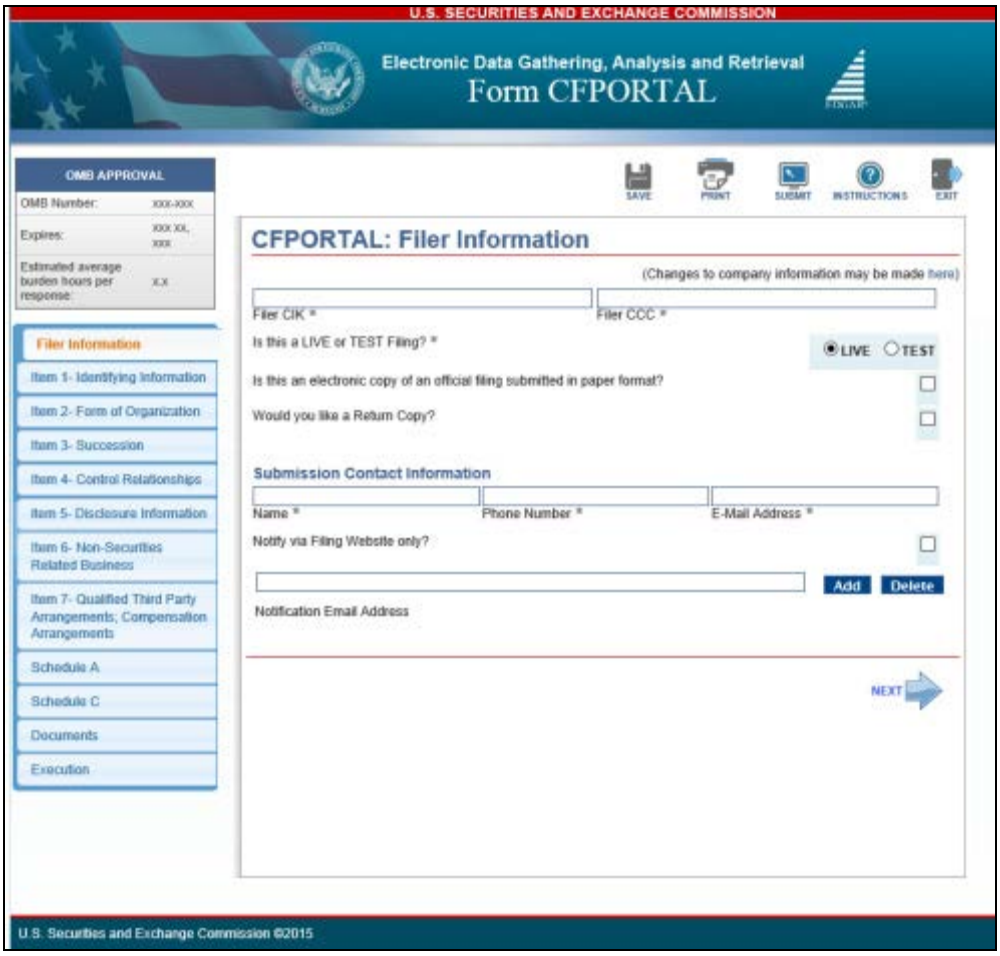



**Figure 8-96: Form CFPORTAL: Filer Information screen**

The following are the data entry conventions for this screen:

- **Filer CIK and CCC**: Enter the CIK and CCC of the filer that is submitting the filing.
- **Is this a LIVE or TEST filing?**: Select the radio button to mark the submission as a LIVE or TEST filing. The default selection for this button is LIVE. Select the "TEST" radio button to submit a test filing and EDGAR will treat the submission as a test and it will not be disseminated.
- **Is this an electronic copy of an official filing submitted in paper format?**: Select this check box if this submission is a confirming electronic copy of an official filing previously submitted in paper format. A confirming copy (electronic copy of a paper filing) is not an official filing.
- **File Number**: Enter the EDGAR standard file number with a 007- prefix in the File Number text box (displayed upon selecting the check box for "Is this an electronic copy of an official filing submitted in paper format?").
- **Would you like a Return Copy?**: Select the "Yes" check box to request a return copy of the submission. Copies of accepted LIVE filings and accepted or suspended TEST filings

are stored on the EDGAR Filing Website. Requested return copies of the filings are not sent via e-mail. They can be downloaded via the EDGAR Filing Website.

- **Submission Contact Information**: Enter the name, phone number, and e-mail address of the person that the SEC may contact for any questions concerning the submission.
- **Notify via Filing Website only?**: Select the check box to download the filing status notification (of whether a filing is accepted or suspended) from the EDGAR Filing Website. Selecting this option restricts EDGAR from sending e-mail notifications of filing status.
- **Notification Information**: To notify others about the status of the filing, enter their e-mail addresses. A maximum of three addresses may be added by clicking the [Add] button. After the filer submits the filing, EDGAR will automatically send notification messages to these e-mail addresses informing them of the filing status, i.e., the filing was accepted or suspended.

**Making Changes to Company Information**: If you need to make changes to the company information maintained in EDGAR (e.g., name, address, contact information), click the hyperlinked word "here" within 'Changes to company information may be made here'. You will be directed to the Retrieve/Edit Data screen on a new browser window where you may modify this information maintained in EDGAR. However, the modified information will only be displayed if you exit the current session and restart the filing process.

**Note**: Amended and Withdrawal filings will be pre-populated with the data from the most recently accepted CFPORTAL or CFPORTAL/A submission and company information maintained in EDGAR, for the CIK and CCC entered.

#### 8.2.8.1 Form CFPORTAL: Initial application of funding portal

Form CFPORTAL contains seven Items, four Schedules, and six Disclosure Reporting Pages. You must complete all seven Items; all applicable Schedules and Disclosure Reporting Pages (DRPs); attach any required documents; and complete the execution page, when submitting Form CFPORTAL or its variants.

The following sections: CFPORTAL Items, Form CFPORTAL Schedules, and Form CFPORTAL Disclosure Reporting Pages provide the primary screens of Form CFPORTAL and their descriptions.

**Form CFPORTAL Items**

*Item 1: Identifying Information*: Provides basic information about the applicant, which includes the legal name of the funding portal, business and mailing address, and registration information.

*Item 2: Form of Organization*: Identifies the applicant's form of organization (e.g., the legal status of the applicant, the state of jurisdiction under which the applicant is organized, and date of organization).

*Item 3: Successions*: Specifies if the applicant is succeeding to the business of a registered funding portal at the time of the filing.

*Item 4: Control Relationships*: Identifies every person that directly or indirectly, controls management or policies of the applicant, or that the applicant directly or indirectly controls.

*Item 5: Disclosure Information*: Discloses selected portions of the criminal, regulatory, civil judicial, bankruptcy/SIPC, and bond or judgment/lien history of the applicant and/or each associated person of the funding portal as applicable.

Based on any affirmative response to the Item 5 questions, the applicant will be required to provide details and/or supporting documents on the corresponding DRP, for example Criminal Action DRP, Regulatory Action DRP, or Civil Judicial Action DRP (displayed on the left navigation pane). Refer to "Form CFPORTAL Disclosure Reporting Pages" further in this section for more details on how to report disciplinary information on Form CFPORTAL.

*Item 6: Non-Securities Related Business*: Identifies any non-securities related business engagements of the applicant.

*Item 7: Qualified Third Party Arrangements; Compensation Arrangements*: Identifies each person that will hold investor funds in escrow or otherwise pursuant to the requirements of Rule 303(e) of Regulation Crowdfunding (17 CFR 227.303(e)).

The following Form Funding Portal Items are explained further below: Item 1: Identifying Information, Item 2: Form of Organization, and Item 3: Successions.

**Item 1: Identifying Information**

The Identifying Information screen has 11 sections (A to K), which allows you to enter identifying details of the applicant.

**Full name of the funding portal**: The funding portal name field is pre-populated with information maintained in EDGAR for the filer CIK and is non-editable.

**Name(s)/Website URL(s) under which business is conducted, if different from Item 1A**: Identify any other name(s)/website URL(s) under which business is conducted.

**IRS Employer Identification Number**: Provide the IRS employer identification number or the social security number (if there is no employer identification number) of the applicant.

> **Note**: If you do not have a social security number, enter 000-00-0000. The social security number is needed for regulatory purposes; however, it will not be included in the submission available for public viewing.

**If a name and/or website URL in (1A) or (1B) has changed since the *funding portal's* most recent Form Funding Portal, enter the previous name and/or website URL and specify whether the name change is of the**: Indicate if the funding portal name (1A) or business name/website URL (1B) has changed since the last Form Funding Portal submission. Provide the previous business name or business website URL.

***Funding portal's* main street address (Do not use a P.O. Box)**: The address fields for the principal office are pre-populated with information maintained in EDGAR for the filer CIK. The address fields are editable.

**Mailing Address(es) (if different) and office locations (if more than one)**: Indicates the mailing address and addresses of other office locations, if applicable.

**Note**: If the main street address is the same as the mailing address, select the "Check here if mailing address is the same as the main address entered in Item 1E" check box.

**Contact Information**: Provide the phone number, fax number, and e-mail address for the funding portal.

**Contact employee information**: Provide the name and contact information of a person who is authorized to receive information and respond to questions about your submission.

**Month *applicant's* fiscal year ends**: Specify the month of the applicant's fiscal year-end. This value is not required if you selected "Sole Proprietor" in Item 2A. To update this field, please navigate to the Retrieve/Edit Data screen on the EDGAR Filing Website. Changes made here will not be made to information stored in the company database.

**Registrations**: Indicate if the applicant previously registered on Form Funding Portal as a funding portal or with the Commission in any other capacity, and provide the SEC file number, if any.

**Foreign registrations**: Disclose any registrations with a foreign financial regulatory authority.

**Item 2: Form of Organization**

The Form of Organization screen has two sections (A and B) that allow you to enter details of the type of organization.

A. **Indicate legal status of *applicant***: Indicate the applicant's form of organization.
B. **If other than sole proprietor, indicate date and place applicant obtained its legal status (i.e., state or country where incorporated, where partnership agreement was filed, or where applicant entity was formed)**: Indicate the State/Country of formation and the date of formation.

**Item 3: Successions**

The Successions screen has one section (A) that allows you to indicate whether the applicant is succeeding to the business of a currently registered funding portal. Based on an affirmative response to Item 3A, two additional sections (B and C) are displayed.

A. **Is the applicant at the time of this filing succeeding to the business of a currently registered funding portal?**: If "Yes" is selected, complete Items 3B and 3C.

**Complete the following information if succeeding to the business of a currently registered funding portal**: Provide the name and SEC file number of the acquired funding portal. The name of the acquired funding portal will be pre-populated based on the file number provided by the filer. In that case, you do not need to provide the name.

**Briefly describe the details of the succession including any assets or liabilities not assumed by the *successor***: Provide details of the succession including any assets or liabilities not assumed by the successor.

**Note**: Once the successor (the applicant) is registered as a funding portal, a submission form type CFPORTAL-W must be filed to withdraw registration of the acquired funding portal. For specific details on "Succession by Application" or "Succession by Amendment", refer to "Specific Instructions for Certain Items in Form Funding Portal" on the Form Funding Portal Instructions screen (displayed upon clicking the Instructions tab on the upper

right corner of the screen).

**Form Funding Portal Schedules**

Form Funding Portal contains supplemental Schedules A, B, C, and D, which are displayed on the left navigation pane.

All applicants filing an initial application must complete Schedule A and if the filing is for a non-resident Funding Portal, also complete Schedule C. Complete Schedule B only when filing an amended filing, as needed to amend Schedule A submitted in previous submissions. Complete Schedule D only when filing a withdrawal filing.

**Note:** For an amended filing, Schedule A is displayed on the left navigation pane, where you may view information (read-only) submitted on previous Form Funding Portal submissions. To amend any information displayed on Schedule A, use the Schedule B that is displayed on the left navigation pane to make necessary changes. Any amendments made in Schedule B will be reflected in Schedule A of subsequent Form CFPORTAL submissions.

A comprehensive description of each schedule is available in Table 8-1.

**Table 8-1: Form Funding Portal Schedules and Descriptions**

| Schedule | Description |
|---|---|
| Schedule A | When submitting an initial application for Form Funding Portal, you are required to complete Schedule A. Use Schedule A to provide information on the Direct Owners and Executive Officers. |
| Schedule B | Use Schedule B, only when submitting an amended filing, to amend information that was provided on Schedule A on a previous submission. |
| Schedule C | Use Schedule C to: identify the non-resident Funding Portal's United States agent for service of process, and certify that it can, as a matter of law and will: (1) provide the Commission and any registered national securities association of which it becomes a member with prompt access to its books and records, and (2) submit to onsite inspection and examination by the Commission and any registered national securities association of which it becomes a member. |
| Schedule D | When submitting a withdrawal from registration for Form Funding Portal, you are required to complete Schedule D. Use Schedule D to provide information on where the applicant will maintain books and records after withdrawing registration. |

The following Form Funding Portal Schedules with their primary screens are explained further.

- Schedule A: Direct Owners and Executive Officers
- Schedule B: Amendments to Schedule A

***Schedule A*** of Form Funding Portal, shown in Figure 8-97, enables you to provide information on the Direct Owners and Executive Officers.

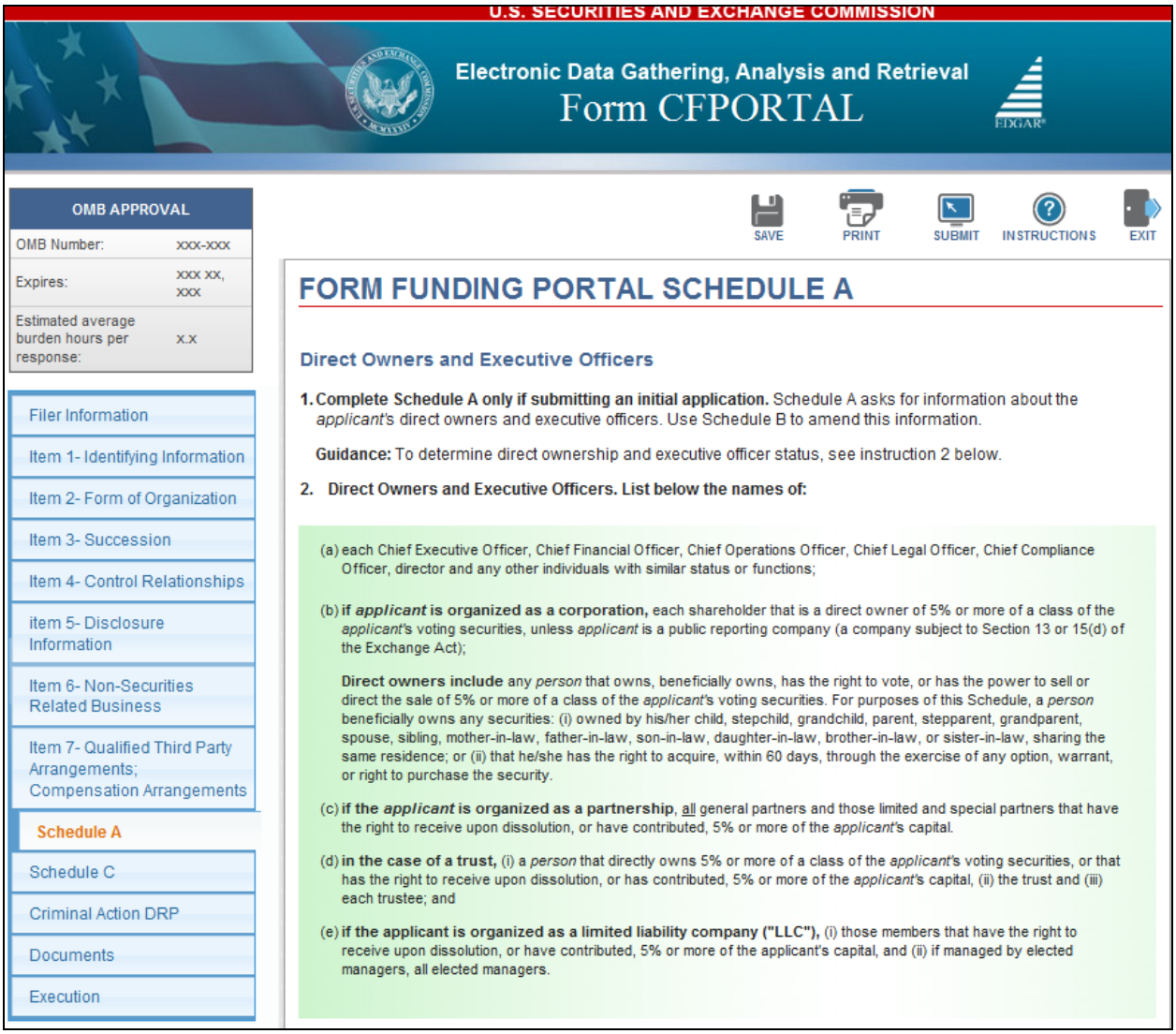



**Figure 8-97: Schedule A: Direct Owners or Executive Officers**

## Adding or Deleting a Direct Owner or Executive Officer

To complete Schedule A:

1. Enter the name, title or status, date when title or status was acquired, and other relevant information of the Direct Owner or Executive Officer in the fields displayed.
2. Select the appropriate entity type (Domestic Entity, Foreign Entity, or Natural Person).
3. Select an appropriate Ownership Code for the Direct Owner and indicate whether the identified Direct Owner is a control person.
4. If you did not select "FE (Foreign Entity)" in Step 2, then provide the CRD Number. If there is no CRD Number, enter the Social Security Number and date of birth, IRS Tax Number or IRS Employer Identification Number.
   If "FE (Foreign Entity)" is selected, then the filer may optionally enter any of the values.

5. Click the [Add] button, at the bottom of the page, to add additional entries.
6. Repeat steps 1 to 5 to add additional entries.
7. Click the [Delete] button adjacent to an entry to remove it from the submission.

   **Note**: For amended filings, Schedule A is read-only. To update an existing entry, use Schedule B on an amended filing.

***Schedule B*** of an amended filing (Figure 8-98) enables you to add a new Direct Owner, and amend information provided on Schedule A (Direct Owners and Executive Officers) on a previous Form Funding Portal submission.

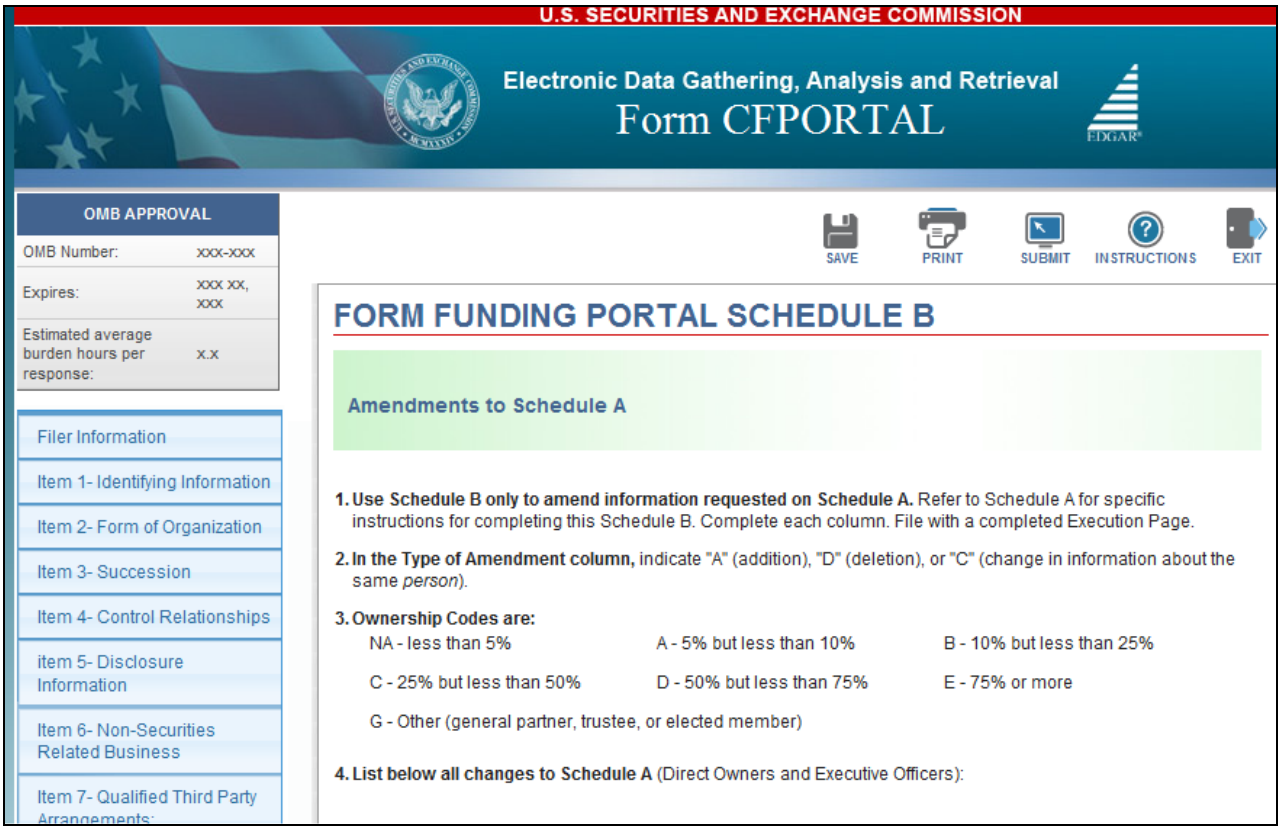



**Figure 8-98: Schedule B: Amendments to Schedule A**

Schedule A with entries added on a previous Form Funding Portal submission is listed on the Schedule B: Amendments to Schedule A screen.

- **Type of Amendment**: Select the type of amendment (addition, deletion, or change) from the drop down menu.
  - Select "D (deletion)" to remove an existing Direct Owner or Executive Officer.
    - Selecting this option will make the fields for this entry non-editable. Once the SEC accepts the submission, this entry will be removed from Schedule A for future Form Funding Portal submissions.
  - Select "C (change)" to update information for an existing Direct Owner or Executive Officer.

### Adding or Changing a Direct Owner or Executive Officer

To change information on an existing Direct Owner or Executive Officer, select "C (change)" for the Type of Amendment field and follow the steps below as necessary. To add a new entry, go to the blank portion of the form at the bottom of the page and follow the steps below.

1. Enter the name, title or status, date when title or status was acquired, and other relevant information of the Direct Owner or Executive Officer in the fields displayed.
2. Select the appropriate entity type (Domestic Entity, Foreign Entity, or Natural Person).
3. Select an appropriate Ownership Code for the Direct Owner and indicate whether the identified Direct Owner is a control person.
4. If you did not select "FE (Foreign Entity)" in Step 2, then provide the CRD Number. If there is no CRD Number, enter the Social Security Number and date of birth, IRS Tax Number or IRS Employer Identification Number.
   If "FE (Foreign Entity)" is selected, then the filer may optionally enter any of the values.
5. Click the [Add] button, at the bottom of the page, to add additional entries.
6. Repeat steps 1 to 5 to add additional entries.

   **Note**: When adding a new Direct Owner or Executive Officer on Schedule B, the "Type of Amendment" field can only be "A (addition)".

### Form Funding Portal Disclosure Reporting Pages

Form Funding Portal and its variants include six types of Disclosure Reporting Pages (DRPs). The DRPs can either be an initial or amended response (to report a change to any of the information provided on a previously reported disclosure event).

**Note**: Any supporting documents must be provided using the Documents tab on the left navigation pane. For details on how to attach a document, refer to Section 8.2.8.2, "Form Funding Portal Documents".

Affirmative responses to any of the questions in Item 5 will add the corresponding disclosure tab on the left navigation pane. Figure 8-99: Item 5: Disclosure Information shows how your response to question C(1) in Item 5 adds the Regulatory Action DRP tab on the left navigation pane.

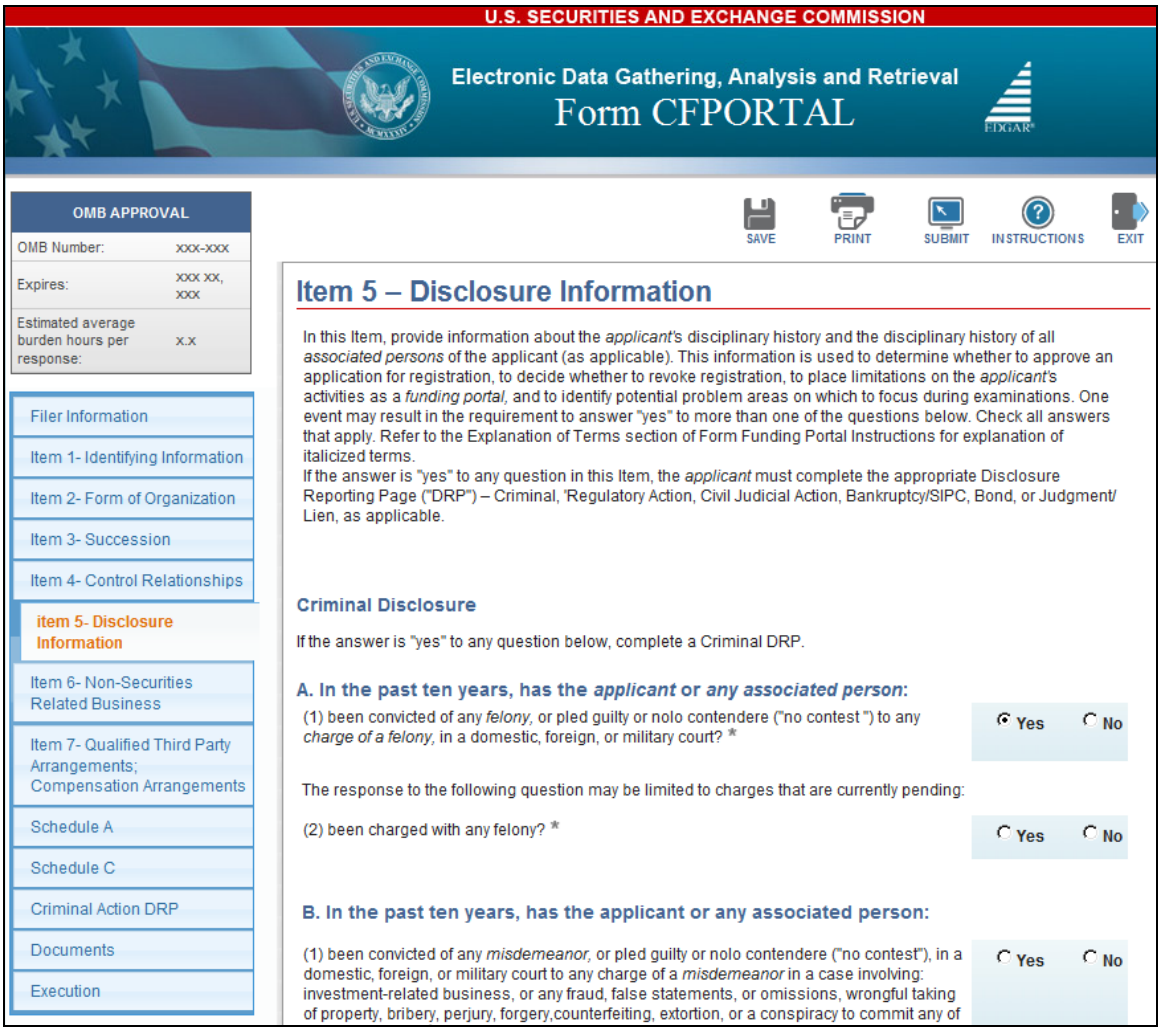



**Figure 8-99: Item 5: Disclosure Information**

The six types of DRPs on Form Funding Portal and its variants are listed below:

- Criminal Action DRP: Use this DRP to report details for affirmative responses to questions in Item 5A or 5B of Form Funding Portal or its variants.
- Regulatory Action DRP: Use this DRP to report details for affirmative responses to questions in Item 5C, 5D, 5E, 5F, and 5G of Form Funding Portal or its variants.
- Civil Judicial Action DRP: Use this DRP to report details for affirmative responses to questions in Item 5H or 5I of Form Funding Portal or its variants.
- Bankruptcy/SIPC DRP: Use this DRP to report details for affirmative responses to questions in Item 5J of Form Funding Portal or its variants.
- Bond DRP: Use this DRP to report details for affirmative responses to questions in Item 5K of Form Funding Portal or its variants.
- Judgment/Lien DRP: Use this DRP to report details for affirmative responses to questions in Item 5L of Form Funding Portal or its variants.

**Completing Disclosure Reporting Pages (DRPs) on Form Funding Portal**

To report an event, click the appropriate disclosure tab on the left navigation pane. The corresponding disclosure reporting page is displayed. For example, clicking the Regulatory Action DRP tab displays the Regulatory Action Disclosure Reporting Page (CFPORTAL) screen.

**Note**: When filing an amended filing, a new entry must be added to the DRP to report a new event/proceeding or a new case arising out of an existing event/proceeding that was reported earlier on Form Funding Portal. (Do not add the new case to an existing entry).

The "Regulatory Action DRP" fields are further explained below:

- **This Disclosure Reporting Page (DRP CFPORTAL) is an**: The "Initial" radio button is pre-populated, if a new event is being added to the DRP. Alternatively, the "Amended" radio button will be pre-populated if an event reported earlier (on the Form CFPORTAL or its variants) is being updated.
- **Check item(s) being responded to**: Select the applicable check boxes to match the questions with affirmative responses in Item 5.

There are two parts to the Regulatory Action DRP on Form CFPORTAL, and they are to be completed as applicable. In Part 1 of the DRP, specify whom the DRP is being filed for and if applicable, provide the total number of associated persons, the type, and identifying information of each associated person. Proceed further by completing Part 2 of the DRP as necessary.

A. The person(s) or entity(ies) for whom this DRP is being filed is (are) the: Only one of the following may be selected.
    - Applicant (the funding portal)
    - Applicant and one or more of the applicant's associated person(s)
    - One or more of the applicant's associated person(s)

1. **Applicant**: Follow the steps below to provide information about the applicant's disciplinary event.
    a. Click the [Add Applicant] button to report the event being filed for the applicant.
2. **Associated Person(s)**: Follow the steps below to provide information about the associated person's disciplinary event.
    a. Click the [Add Associated Person] button to identify the associated person involved in the event being reported and their details. If there is more than one associated person involved with the same event, identify each associated person separately. In the corresponding "Associated Person" section of the DRP, provide identifying information and registration information of the associated person, and if applicable, complete Regulatory Action DRP Part 2.

**Removing Disclosure Reporting Pages on Form Funding Portal**

In order to remove a Disclosure Reporting Page from an accepted CFPORTAL or CFPORTAL/A submission, you must submit a new CFPORTAL/A submission. The following DRPs cannot be deleted by providing "No" for questions in Item 5:

- Criminal Action Disclosure Reporting Page

- Regulatory Action Disclosure Reporting Page
- Civil Judicial Action Disclosure Reporting Page
- Bankruptcy/SIPC Disclosure Reporting Page

To remove one of these DRPs for the:

- Applicant: Select one of the following options for the "If this DRP is being filed for the applicant, and it is an amendment that seeks to remove a DRP concerning the applicant from the record, the reason the DRP should be removed is:" field.
  - The applicant is registered or applying for registration and the event or proceeding was resolved in the applicant's favor.
  - The DRP was filed in error.
- Associated Person: Select one of the following options for the "If this DRP is being filed for the applicant, and it is an amendment that seeks to remove a DRP concerning the associated person from the record, the reason the DRP should be removed is:" field.
  - The associated person(s) is (are) no longer associated with the applicant.
  - The event or proceeding was resolved in the associated person's favor.
  - The DRP was filed in error.

**Note**: The Bond Disclosure Reporting Page and Judgment/Lien Disclosure Reporting Page may be removed from the submission when the filer has selected "No" for the corresponding question in Item 5 (5K for the Bond Disclosure and 5L for Judgment Lien Disclosure).

#### 8.2.8.2 Form Funding Portal Documents

The Attach Documents List screen is shown in Figure 8-100 and enables filers to upload the document attachments necessary for submission form types CFPORTAL, CFPORTAL/A, and CFPORTAL-W.

The following attachments are required when the applicant or an associated person is a non-resident funding portal:

- Attach an Opinion of Counsel as *EX-99.34 OPIN COUNSL* (Exhibit C) if the funding portal is a non-resident funding portal. A non-resident funding portal is defined as a funding portal incorporated in or organized under the laws of a jurisdiction outside of the United States or its territories, or having its principal place of business in any place not in the United States or its territories.

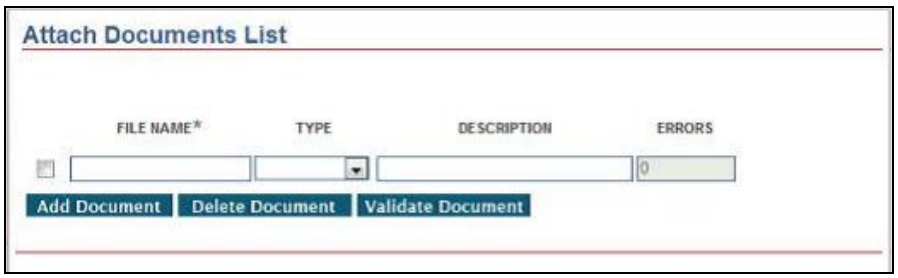



**Figure 8-100: Attach Documents List screen**

### Adding a Document

To add a document, follow the steps given below:

1. Click the [Add Document] button on the Attach Documents List screen. The Select File window is displayed.
2. Select the file to attach and click the [Open] button. The name of the attached file is displayed in the File Name field.

   **Note:** The file name must follow the EDGAR file naming standards described in Section 5.1.1, File Naming Standards.

3. Select the document type from the values displayed in the Type field.
4. Enter a description for the attached document in the Description field.
5. Repeat steps 1 to 4 to add multiple attachments.

### Deleting a Document

To delete a document, follow the steps given below:

4. Select the check box adjacent to the document and click the [Delete Document] button. A Confirmation window will be displayed.
   a. Click the [Yes] button to confirm deletion. EDGAR removes the document from the submission.
   b. Click the [No] button to return to the Attached Documents List screen.

Before transmitting the Form Funding Portal submission, we recommend that issuers validate the document attachments.

### Validating a Document

Issuers can validate a document for errors by using the Doc Validation function.

1. Attach documents to the EDGAR submission as described above.
2. Select the check box adjacent to the document and click the [Validate Document] button.
   a. If there are errors in the document, then the Errors field displays a value that corresponds to the number of errors in the document. Proceed to step 3.
   b. If there are no errors in the document, then the Errors field is empty. Proceed to step 5.
3. Click the value in the Errors field for the document that contains errors to view the errors. A Document Validation window opens and lists the errors in the document.

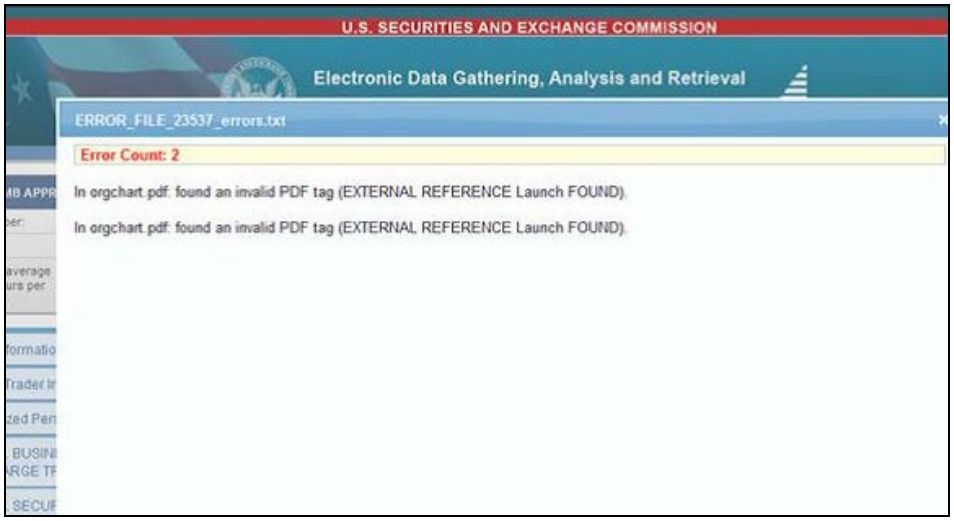



**Figure 8-101: Validating a Document**

4. Correct any document errors using the tool used to create the document.
5. Transmit the submission, once the submission has been compiled and validated.

### 8.2.8.3 Execution/Signature

The Execution or Signature screen (Figure 8-102) allows you to provide a signature by typing your name in the Signature field and thereby certify that all information provided on the Funding Portal form submission is current, true and complete.

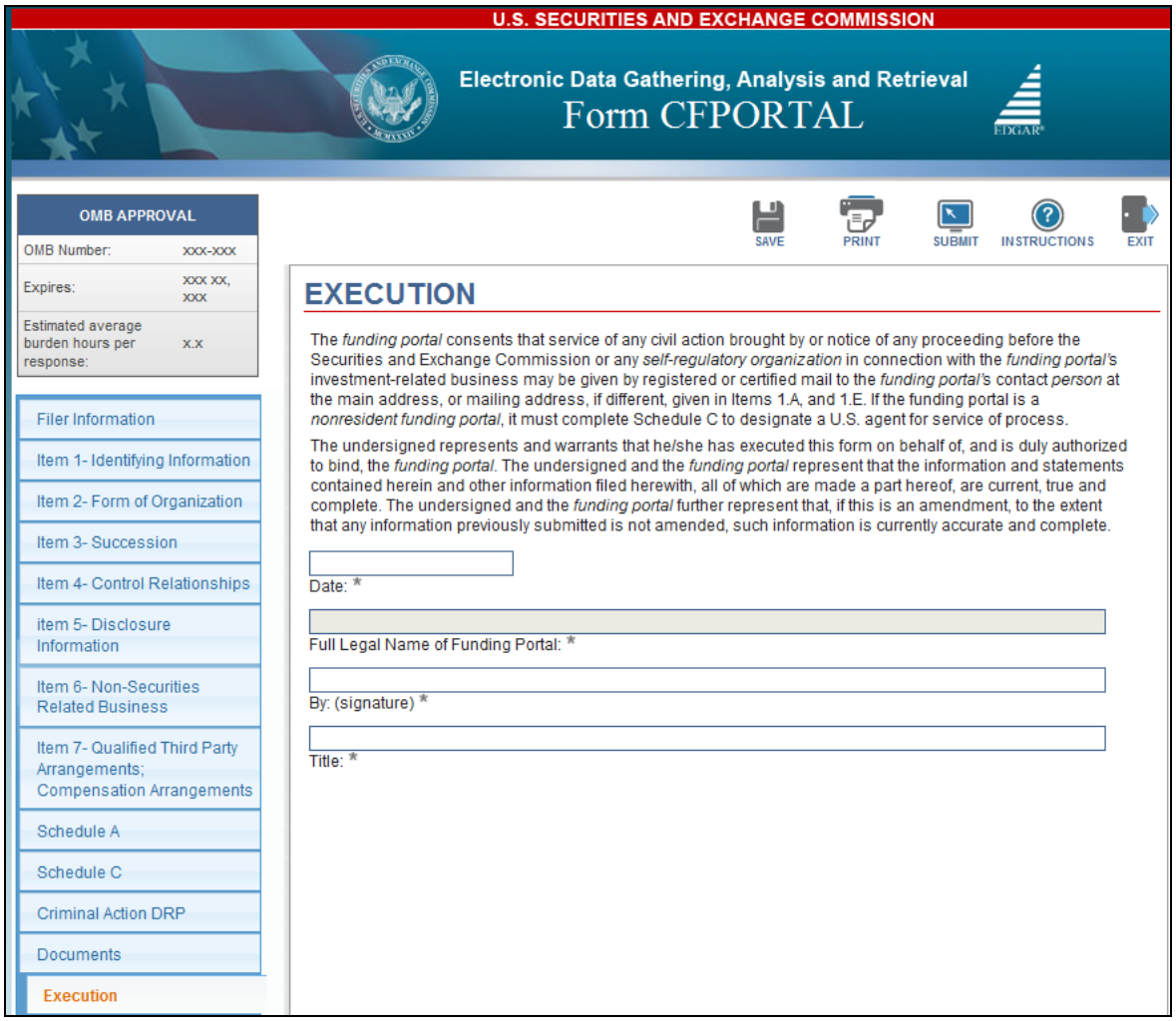



**Figure 8-102: Form Funding Portal Execution screen**

The following are the data entry conventions for this screen:

- **Date**: The date of signature. A future date is not permitted and the date entered must be in MM-DD-YYYY format.
- **Full Legal Name of Funding Portal**: The name of the Funding Portal will be pre-populated from the entity name based on the filer CIK. This field is non-editable.
- **By (signature)**: When signing the form, the individual must type their full (i.e., first name, middle name, and last name) in the Signature field. Initials are not acceptable, unless they are part of the individual's legal name.
- **Title**: The title of the individual signing the form. The field allows up to 256 characters.

### 8.2.8.4 Form Funding Portal Validation and Submission

After completing the required information on a selected Form Funding Portal submission, click the [Submit] button at the top of the screen to transmit the submission to EDGAR.

The system will validate the form to verify that all required items in the form have been completed. A red "x" icon will display on the tabs that contain incomplete or invalid data. Complete any missing information and correct any errors before re-attempting to submit the form to EDGAR. If the filer is filing a "Live" submission and there are no errors in the form, then the system will display a Confirmation/Warning screen. Alternatively, if the filer is filing a "Test" submission and there are no errors in the form, then the system will display an Acknowledgement screen (Figure 8-105).

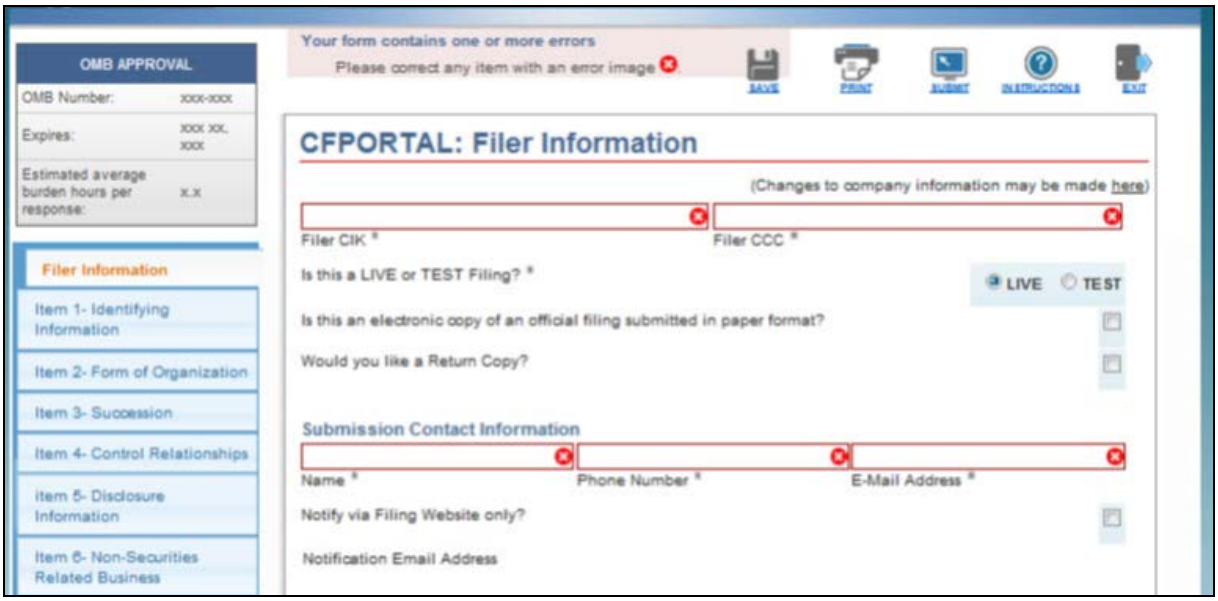



**Figure 8-103: Validating Form Funding Portal**

## Confirmation/Warning

The Form Funding Portal Confirmation screen is shown below (Figure 8-104). The Confirmation screen will prompt the filer to "Transmit" or "Cancel" the Form Funding Portal submission.

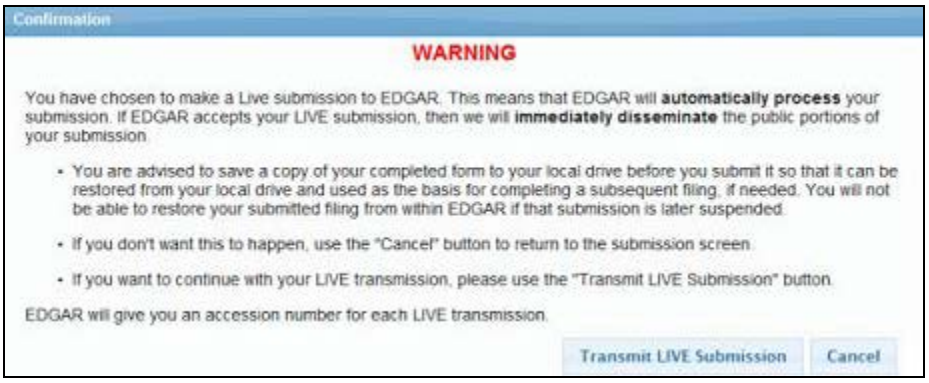



**Figure 8-104: Confirmation/Warning screen**

## Submission Acknowledgement

The Transmit Submission Acknowledgement screen is shown below (Figure 8-105) and it provides acknowledgement of the Form Funding Portal submission transmission. Filers may retain the accession number of the submission for their records.

**Figure 8-105: Acknowledgment screen**

Successful submission of submission form types CFPORTAL, CFPORTAL/A, or CFPORTAL-W will be accepted, but registration is not effective until the later of: (1) 30 calendar days after the date that the registration is received by the Commission; or (2) the date that the membership is approved by FINRA. The SEC will send a notice to the filer once the filing becomes effective.

### 8.2.9 File Form 13H Submission

This section describes the main screens of Form 13H (Large Trader Registration Information Required of Large Traders Pursuant to the Securities Exchange Act of 1934 and Rule 13h-1 Thereunder).

Form 13H has the following variants (submission form types):

- Initial Filing – Submission form type 13H
- Annual Filing – Submission form type 13H-A
- Amended Filing – Submission form type 13H-Q
- Inactive Status – Submission form type 13H-I
- Termination Filing – Submission form type 13H-T
- Reactivated Status – Submission form type 13H-R

Form 13H is composed of the following sections:

**File Form 13H**: Specifies the type of filing that the filer is submitting.

**Form 13H**: Filer Information: Information regarding the Form 13H filer.

**Large Trader Information**: Specifies the fields that correspond to the chosen submission form type and includes information pertaining to the Large Trader.

**Authorized Person**: Information of the person authorized to make the submission on behalf of the filer.

**Item 1**: Businesses of the Large Trader: Information regarding the businesses engaged in by the filer and its affiliates.

**Item 2**: Securities and Exchange Commission Filings: Specifies whether the filer or any of its affiliates file any other forms with the Commission.

**Item 3**: CFTC Registration and Foreign Regulators: Specifies whether the filer or any of its affiliates is registered with the CFTC or is regulated by a foreign regulator.

**Item 4**: Organization Information: Requires the filer to upload an organizational chart and identify Securities Affiliates as well as list any LTID suffixes used.

**Item 5**: Governance of the Large Trader: Information regarding the nature of incorporation of the large trader. Specifies the names of any general partners or limited partners that own more than 10% of the large trader, the names of any executive officers, directors or trustees of the large trader, and the jurisdiction (state, province, or country) in which the large trader is organized.

**Item 6**: List of Broker-Dealers At which the Large Trader or its Securities Affiliates has an Account: Lists each broker-dealer with which the filer and its affiliates have an account and their applicable category.

**Documents**: Allows you to upload an organizational chart as a document attachment to the EDGAR submission as required in Item 4: Organization Information.

**Instructions**: Displays the instructions for completing Form 13H.

**Note:** Large Trader Information and Items 1-6 are required to be completed on submission form types 13H, 13H-A, and 13H-Q only. Items 1-6 are not part of the submission form types 13H-I, 13H-R, and 13H-T.

### 8.2.10 Completing a Form 13H Submission

To aid you in completing a Form 13H or any of its variants (13H-A, 13H-Q, 13H-I, 13H-T, 13H-R), a selection of the primary screens is shown below.

**Note:** For 13H and 13H variants no filer-constructed XML submissions will be accepted.

**File Form 13H**

The File Form 13H screen is shown below (Figure 8-106). This screen allows you to specify the type of 13H filing.

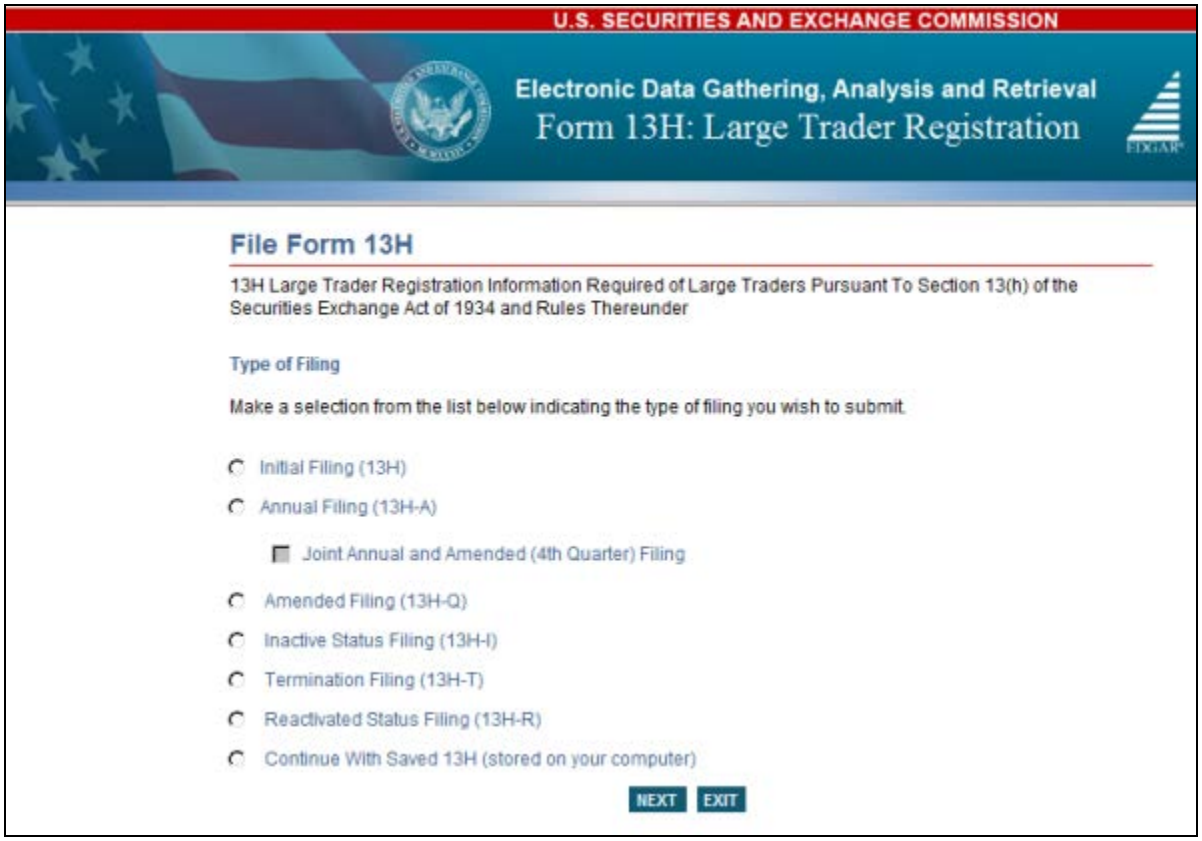



**Figure 8-106: File Form 13H**

Select the type of filing from this screen:

- If you are filing an initial Form 13H submission, select the Initial Filing (13H) option.
- If this is an annual filing, select the Annual Filing (13H-A) option.

**Note:** You can use the 13H-A form type to jointly satisfy the annual and fourth-quarter amendment filing requirements. Select the "Annual Filing" radio button and the "Joint Annual and Amended (4th Quarter) Filing" check box to designate your Annual Filing as an Amended Filing.

- If this is an amended filing, select the Amended Filing (13H-Q) option.
- If the Large Trader is becoming inactive, select the Inactive Status Filing (13H-I) option.
- If you are terminating your status as a Large Trader, select the Termination Filing (13H-T) option.
- If you are reactivating your status as a Large Trader, select the Reactivated Status Filing (13H-R) option.
- If you want to continue working on a previously saved Form 13H (stored on your computer), select the Continue With Saved 13H (stored on your computer) option.

**Note:** For an Annual (13H-A) or Amended (13H-Q) Filing, form data will be pre-populated based on the CIK and the CCC entered, eliminating the need to re-enter this information.

### Form 13H: Filer Information

The Form 13H: Filer Information screen is shown below (Figure 8-107). This screen allows you to enter Form 13H filer information.

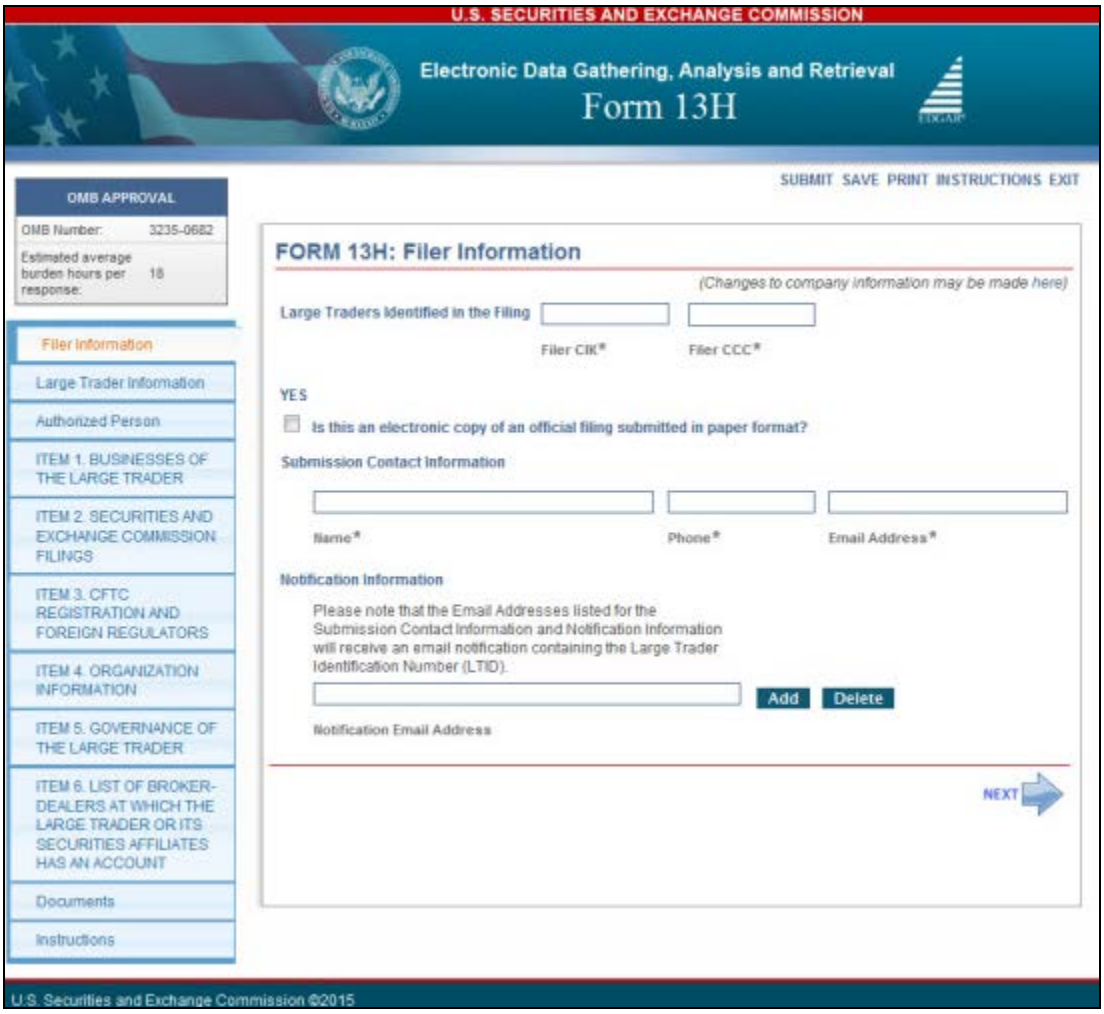



**Figure 8-107: Form 13H: Filer Information**

The following are the data entry conventions for this screen:

- **Large Traders Identified in the Filing**: Enter the CIK (Filer ID Number) and CCC (Filer ID Number Confirmation Code) of the entity that is submitting the filing.
- **Is this an electronic copy of an official filing submitted in paper format?**: Select this box if this submission is a confirming electronic copy of an official filing previously submitted on paper pursuant to Regulation S-K. A confirming copy (electronic copy of a paper filing) is not an official filing.
- **Submission Contact Information**: Enter the contact information for the filer.

  **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 notify of the status of your filing (e.g., submission was accepted or suspended). After you submit the filing, EDGAR will automatically send notification messages to the e-mail addresses associated with the Login CIK and Submission Contact. The automated submission notification e-mail for a 13H-A submission form type will state that the 13H-A submission received was for an annual filing or a combined annual and fourth quarter filing.
  - Adding or Removing Additional E-Mail Addresses
    - You may add additional e-mail addresses by clicking the [Add] button.
    - An e-mail address must be in the standard e-mail format and include one "@" and at least one "." after the "@".
    - You may remove an e-mail address by clicking the [Delete] button next to the
      e-mail address to be removed.

**Note:** An e-mail notification containing the Large Trader Identification Number (LTID) will be sent to the e-mail addresses provided in the Submission Contact Information and Notification Information fields along with the e-mail address in EDGAR for the CIK of Large Trader.

**Making Changes to Company Information**

If you want to make changes to the company information maintained in EDGAR (e.g., name, address, contact information, e-mail address), click the hyperlinked word "here" within "Changes to company information may be made here". You will be directed to the Retrieve/Edit Data screen on a new browser window where you may modify this information maintained in EDGAR. However, the modified information will only be displayed if you exit the current session and restart the filing process.

### Large Trader Information

The Large Trader Information screen is shown in Figure 8-108. This screen has two parts.

The first part displays fields that are specific to the options chosen on the File Form 13H screen. Listed below in Table 8-2 are the options for the File Form 13H screen and the corresponding fields that are displayed on the Large Trader Information screen.

**Note:** No fields are displayed for an Amended Filing.

**Table 8-2: Type of Form 13H Filing and the Corresponding Fields Displayed**

| Type of Form 13H Filing | Fields displayed |
|---|---|
| Initial Filing (13H) | Date identifying transactions first effected<br>Voluntary filing<br>Date of voluntary filing |
| Annual Filing (13H-A) | Calendar Year Ending<br>Joint Annual and Amended (4th Quarter) Filing |
| Amended Filing (13H-Q) | Not Applicable (N/A) |
| Inactive Status Filing (13H-I) | Date Commencing Inactive Status |
| Termination Filing (13H-T) | Effective Date |
| Reactivated Status Filing (13H-R) | Date Identifying transactions first effected, post-inactive status |

The second part allows you to enter Large Trader Information. Certain fields relating to the large trader, such as the name, business and mailing address, business telephone number, and e-mail address will be pre-populated with information maintained in EDGAR and is non-editable in this screen. This information can only be updated from the 'Retrieve/Edit Data' link on the EDGAR Filing Website.

**Notes:**

(1) Filers that are registered as Broker-Dealers cannot update their company information (except for e-mail address) through the 'Retrieve/Edit Data' link on the EDGAR Filing Website. Instead, they must submit a Form BD/A (Amendment) to CRD to update their company information. The Form BD/A filing will automatically update the company information in EDGAR, and thereafter the new company address information will be pre-populated into the applicable address fields on future EDGAR submissions.

(2) Once a Form 13H filing has been accepted, the EDGAR system will generate a unique eight-digit LTID number and notify the filer via e-mail of their assigned LTID. On subsequent Annual (13H-A) and Amended (13H-Q) filings, the system will populate the LTID based on the CIK and CCC of the filer.

(3) Filers must enter a year that is earlier than the current calendar year in the Calendar Year Ending field when filing a 13H-A filing (Annual Filing or Joint Annual and Amended (4th Quarter) Filing).

(4) Filers can enter their Tax Identification Number or their Social Security Number in the Tax Identification Number field. Enter the Tax Identification Number (TIN) in the format DD-DDDDDDD where D is a digit. Enter '00-0000000' if the filer does not have a TIN. If the filer is an individual, then provide the 9-digit Social Security Number (SSN) in the format DDD-DD-DDDD. Enter '000-00-0000' if the individual filer does not have an SSN.

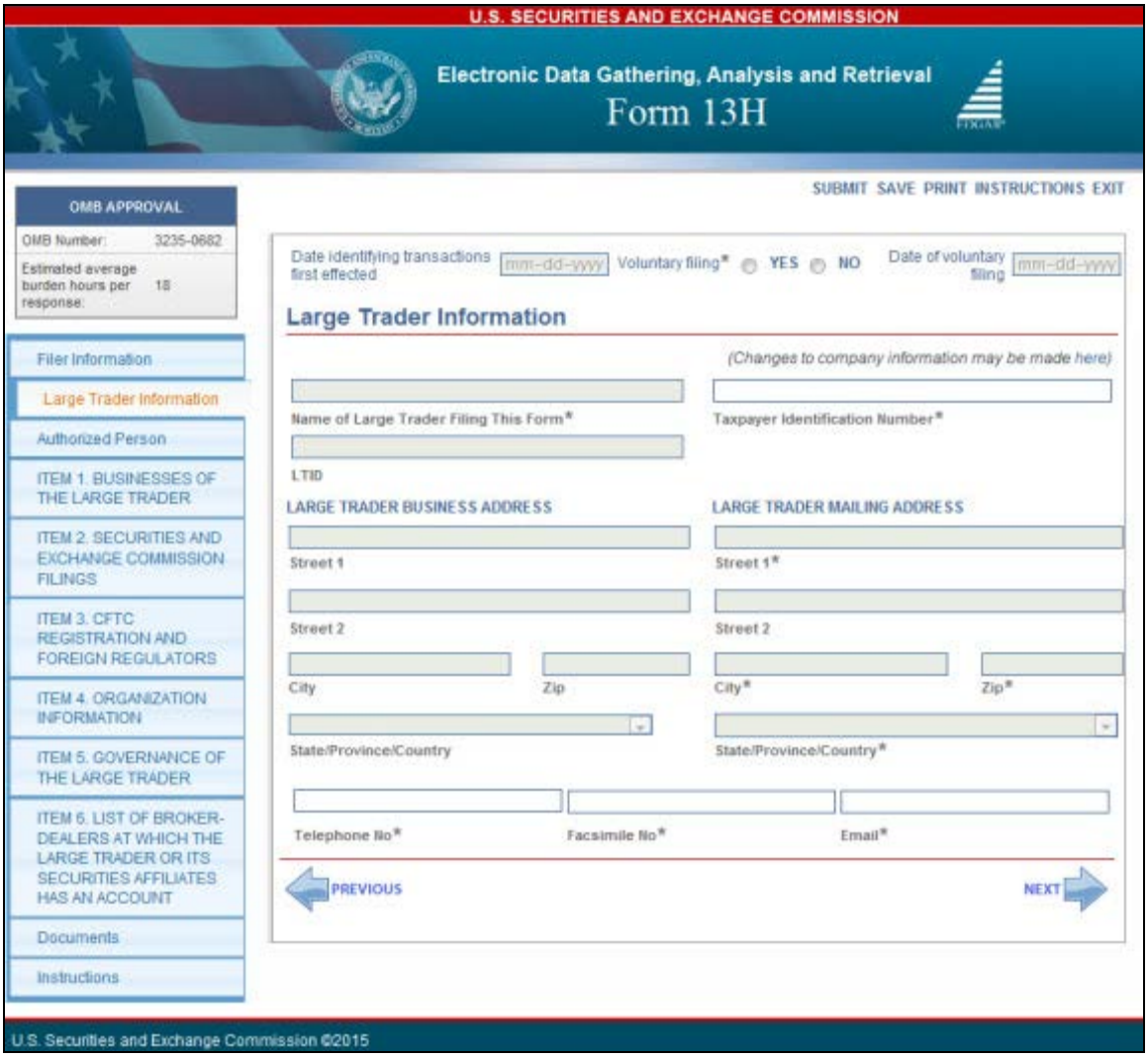



**Figure 8-108: Large Trader Information**

## Authorized Person

The Authorized Person screen is shown below (Figure 8-109). This screen allows you to enter the information of the person authorized to make the submission on behalf of the filer and sign the form.

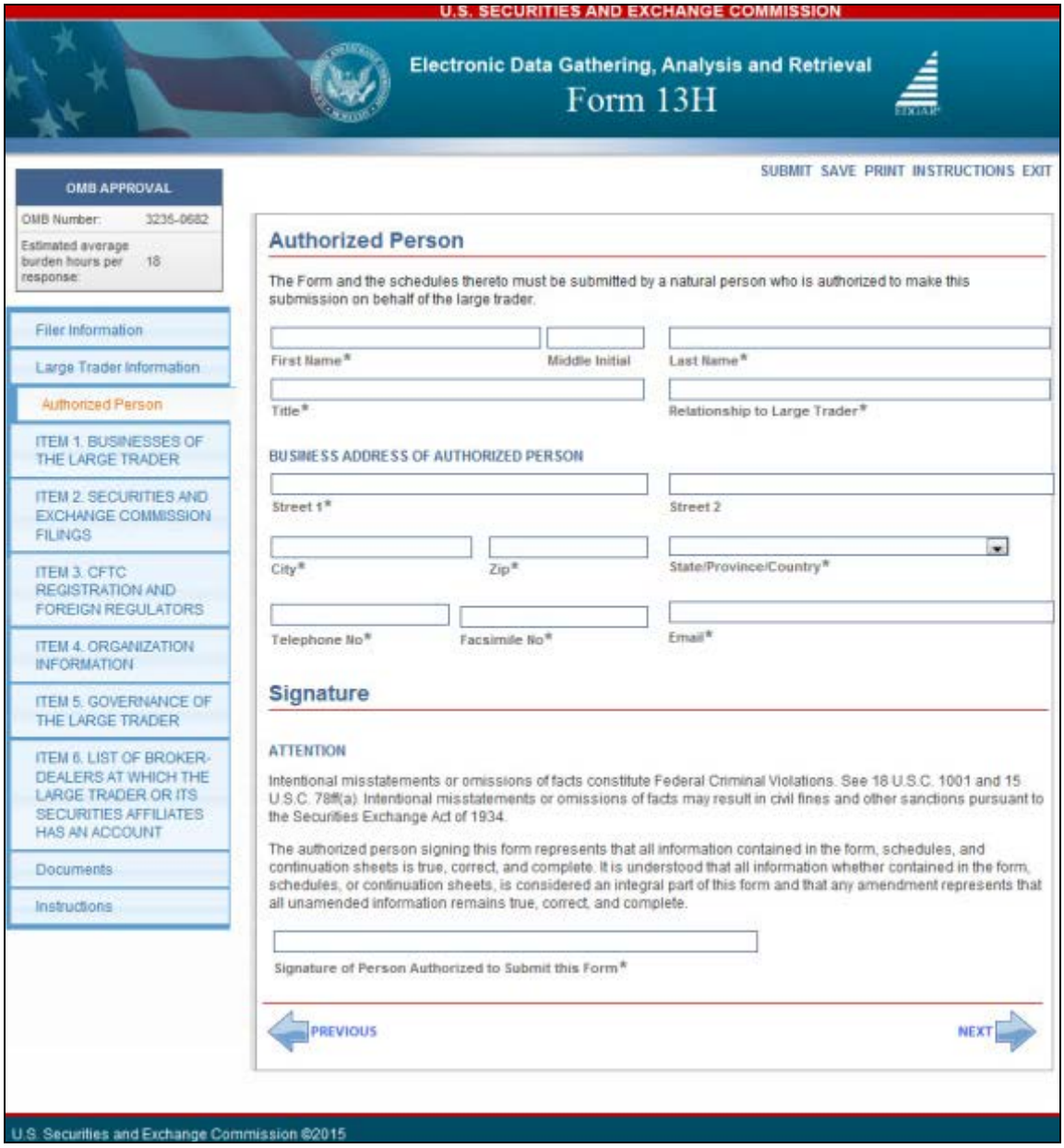



**Figure 8-109: Authorized Person**

For signature, enter the signer's name or other letters or characters adopted or authorized as the signer's signature in the Signature of Person Authorized to Submit this form field.

### Item 1: Businesses of the Large Trader

The Businesses of the Large Trader screen is shown below (Figure 8-110). This screen allows you to specify the type and nature of your business and your affiliates' business.

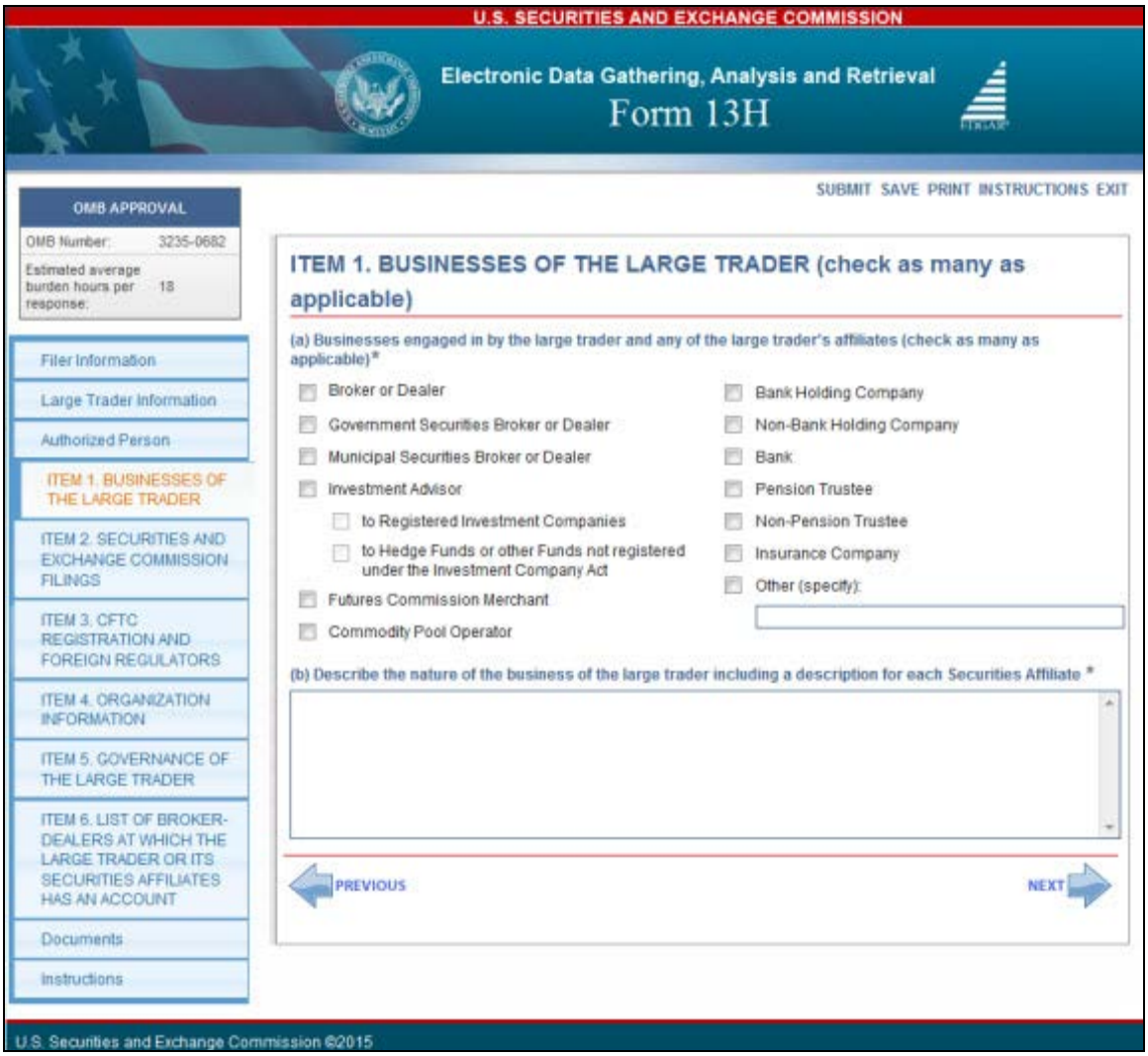



**Figure 8-110: Businesses of the Large Trader**

In Item 1(a), select as many applicable businesses engaged in by the filer and its affiliates. If the type of business is not listed, select 'Other (specify)' and provide details in the corresponding text box.

If you select 'Investment Advisor', you can optionally select one, both or neither of the following options:

- to Registered Investment Companies
- to Hedge Funds or other Funds not registered under the Investment Company Act

In Item 1(b), provide a description of the Large Trader and each of its affiliates' nature of business and trading strategies.

### Item 2: Securities and Exchange Commission Filings

The Securities and Exchange Commission Filings screen is shown below (Figure 8-111).

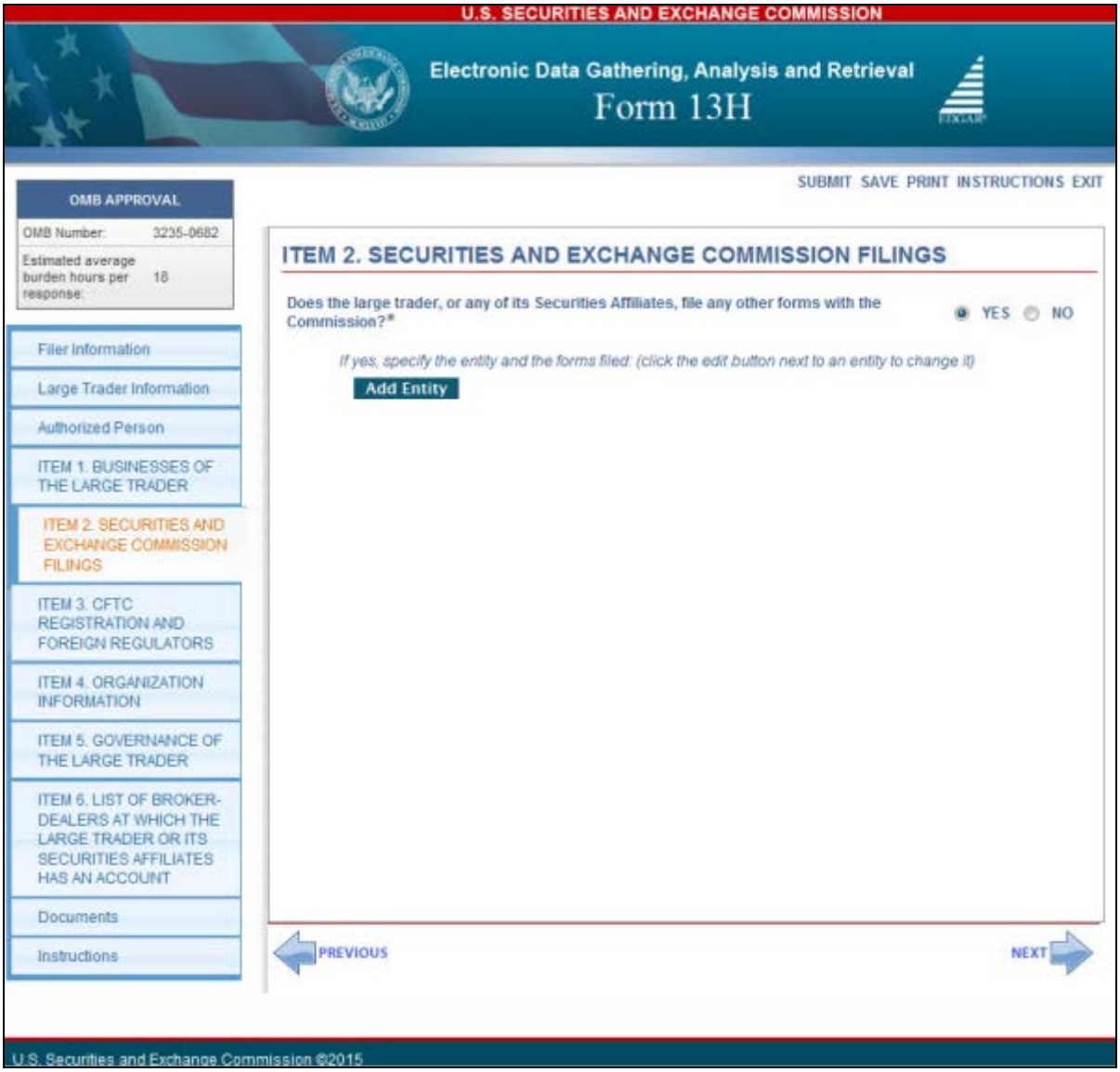



**Figure 8-111: Securities and Exchange Commission Filings**

### Adding or Deleting Entities

1. To add an entity, click the [Add Entity] button. A pop up box is displayed allowing you to enter the CIK and the Form(s) Filed.

   **Note:** EDGAR automatically populates the entity name, if you enter a valid CIK.

2. Types of form(s) filed may be entered for each entity. To add additional form types, click the [Add Row] button adjacent to the Form(s) Filed field. A new row is displayed allowing you to enter the form type.

**Figure 8-112: Add Entity and Form(s) Filed**

   To delete a form, click the [Delete Row] button adjacent to the Form(s) Filed field. A dialog box prompts you for confirmation prior to deleting the form type.

3. To delete an entity, click the [Delete] button corresponding to the entity. A dialog box prompts you for confirmation prior to deleting the entity.

### Attach Documents List

The Attach Documents List screen is shown below (Figure 8-113). This screen allows you to upload an organizational chart.

**Note:** "Individual" filers (i.e., a natural person that is a large trader) are not required to upload an organizational chart.

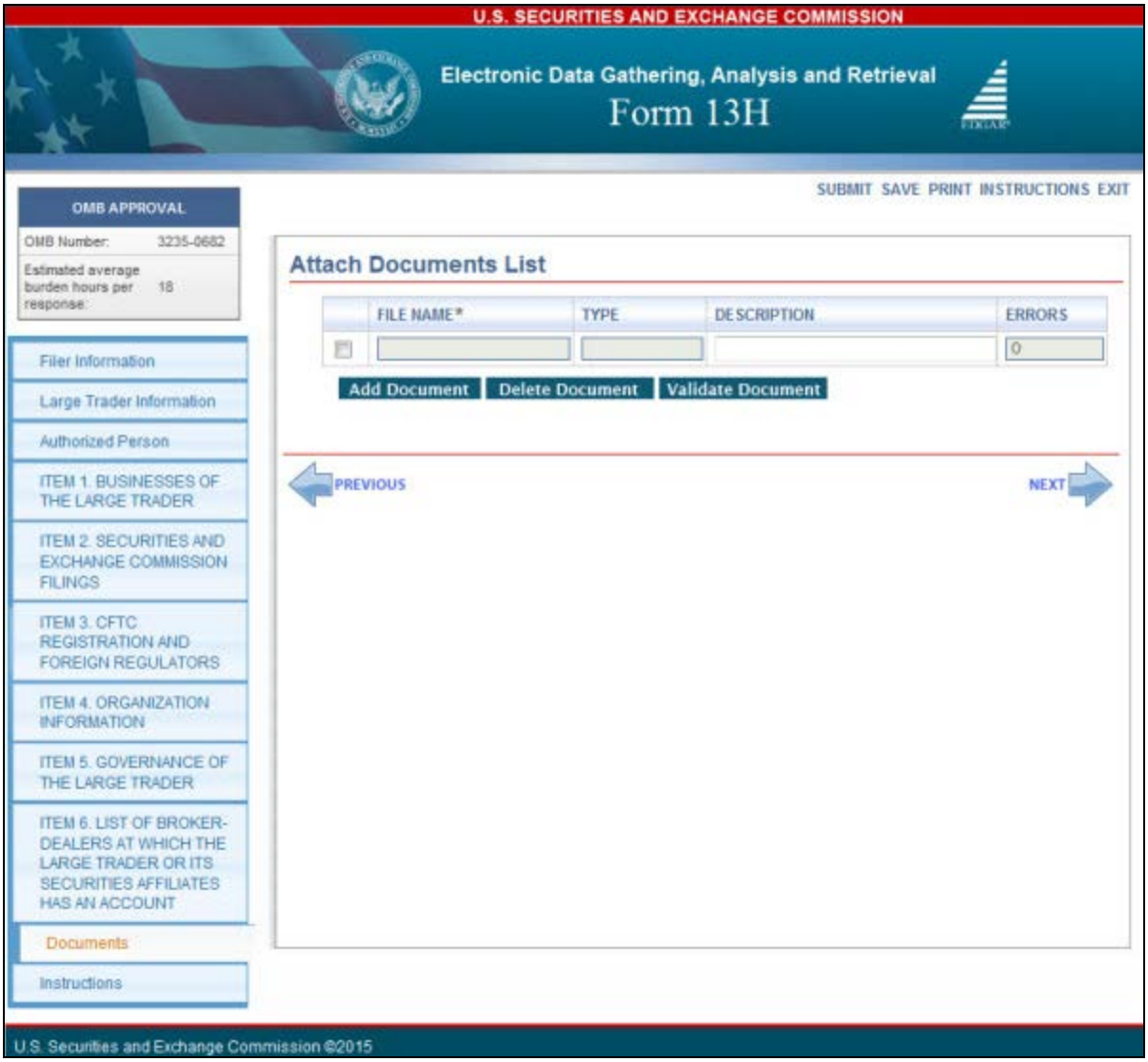



**Figure 8-113: Attach Documents List**

### Adding or Deleting Documents

The organizational chart must be uploaded as a document attachment to the EDGAR submission in PDF format. (Refer to Section 5.2.3.5, "Exception for PDF as Official Document," for details on EDGAR standards on PDF attachments.) You must upload an organizational chart, if it is required for every 13H, 13H-A, or 13H-Q filing, irrespective of whether it was uploaded in an earlier filing. Multiple documents can be attached provided that they are in PDF format and the submission size does not exceed 200 MB.

Please note that the documents attached to a submission are mimed by EDGAR before transmission, which increases the size of the documents by approximately one third of its original size.

To add or delete a document, follow the steps given below:

1. To add a document entry, click the [Add Document] button on the Attach Documents List screen.

   The Select File window is displayed.
2. Select the file you want to attach and click the [Open] button. The file you selected appears in the Attach Documents List screen.

   **Notes:**

   (1) The document file name must be in upper or lower case and no longer than 32 characters in length. The names must start with a letter (a-z) or a number (0-9) and may not contain spaces. File names may contain any number of periods (.), hyphens (-), and underscore (_) characters.

   (2) When you attach a document, the Type field is automatically populated with ORGCHART.
3. To delete a document, select the box adjacent to the document, and click the [Delete Document] button. A window prompts you to confirm that you want to delete the document. If you click the [Yes] button, then EDGAR removes the document from the submission.

**Viewing a Document**

To view the text of a document that has been added:

1. Click the name of the file, in the File Name field.

   A separate window opens and displays the attached document for viewing or printing.
2. To return to the Attached Documents List screen, close the document window.

**Validating a Document**

Before you transmit your submission, we recommend that you validate your document attachments. You can validate the document for errors by using the Doc Validation function.

1. Attach your documents to the EDGAR submission as described above.
2. Select the check box for the document you want to validate.
3. Click the [Validate Document] button.
4. If there are errors in the document, then the Errors field displays a value that corresponds to the number of errors in the document. Proceed to step 5. If there are no errors in the document, then the Errors field is empty. Proceed to step 7.
5. To view the errors, click the value in the Errors field for the document that contains errors.

A Document Validation window opens (Figure 8-114) and lists the errors in the document.

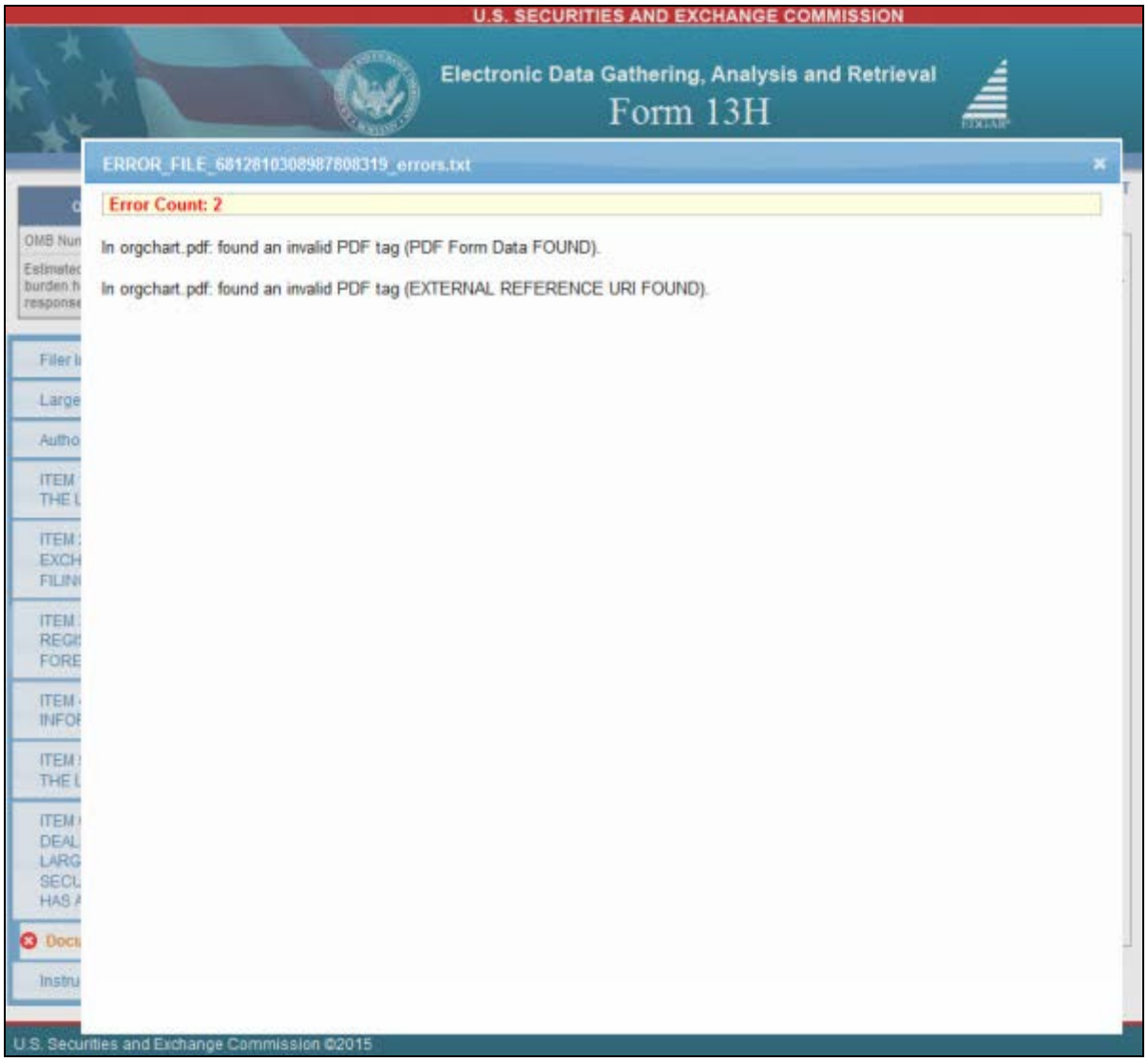



**Figure 8-114: Document Validation Window**

6. Correct any document errors using the tool that you used to create the document.
7. You can now transmit your submission, if your submission has been compiled and validated.

### Confirmation/Warning

Once you have completed the required information on Form 13H (or a variant form type), click [Submit] at the top of the screen to transmit your submission to EDGAR.

The Form 13H Confirmation screen is shown below (Figure 8-115). This screen prompts you for confirmation prior to transmitting your 13H or 13H variant submission.

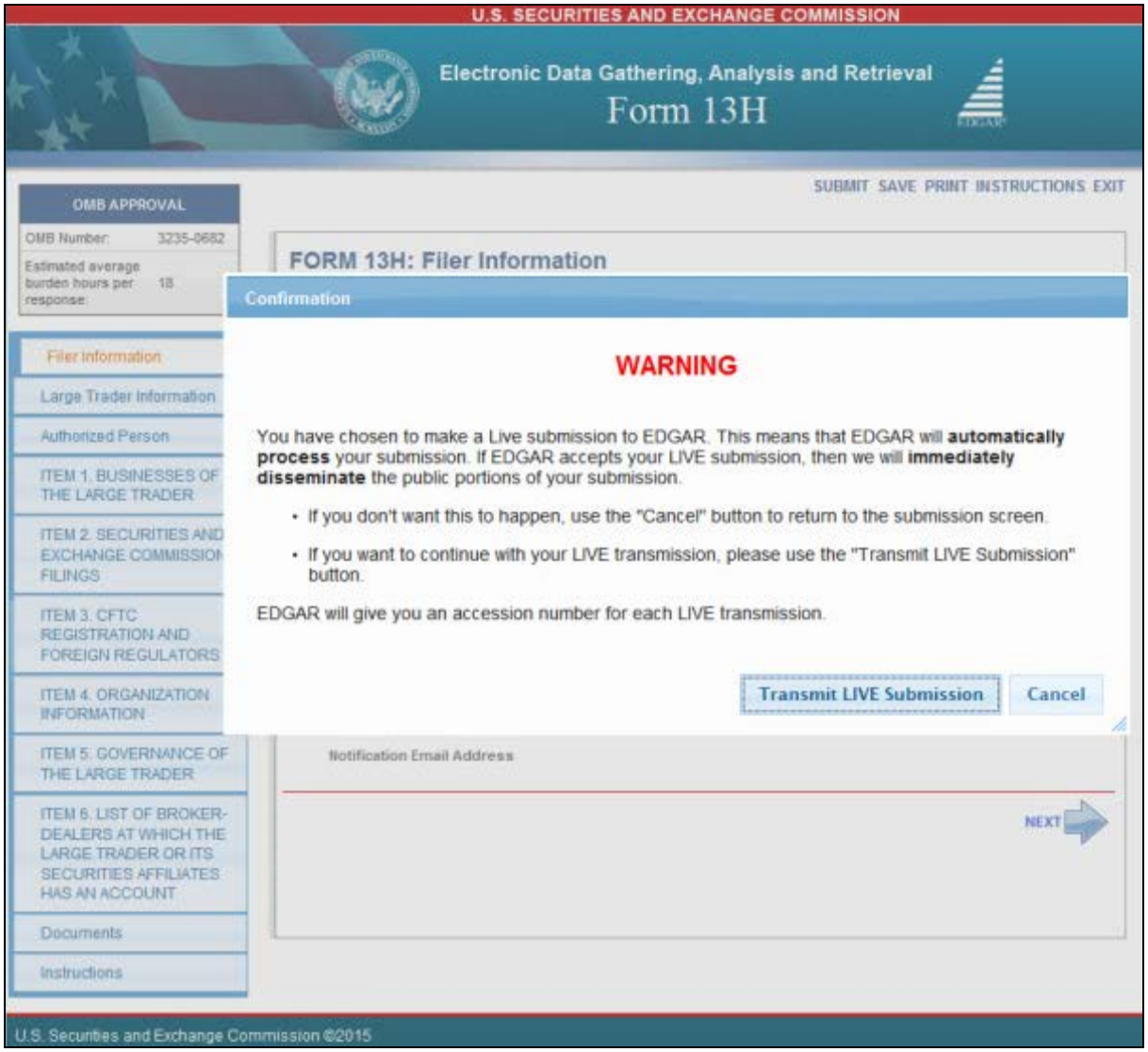



**Figure 8-115: Form 13H Confirmation**

## Submission Acknowledgment

The Transmit Submission Acknowledgment screen is shown below (Figure 8-116) and it provides acknowledgment of your Form 13H submission transmission. Write down the accession number for your records.

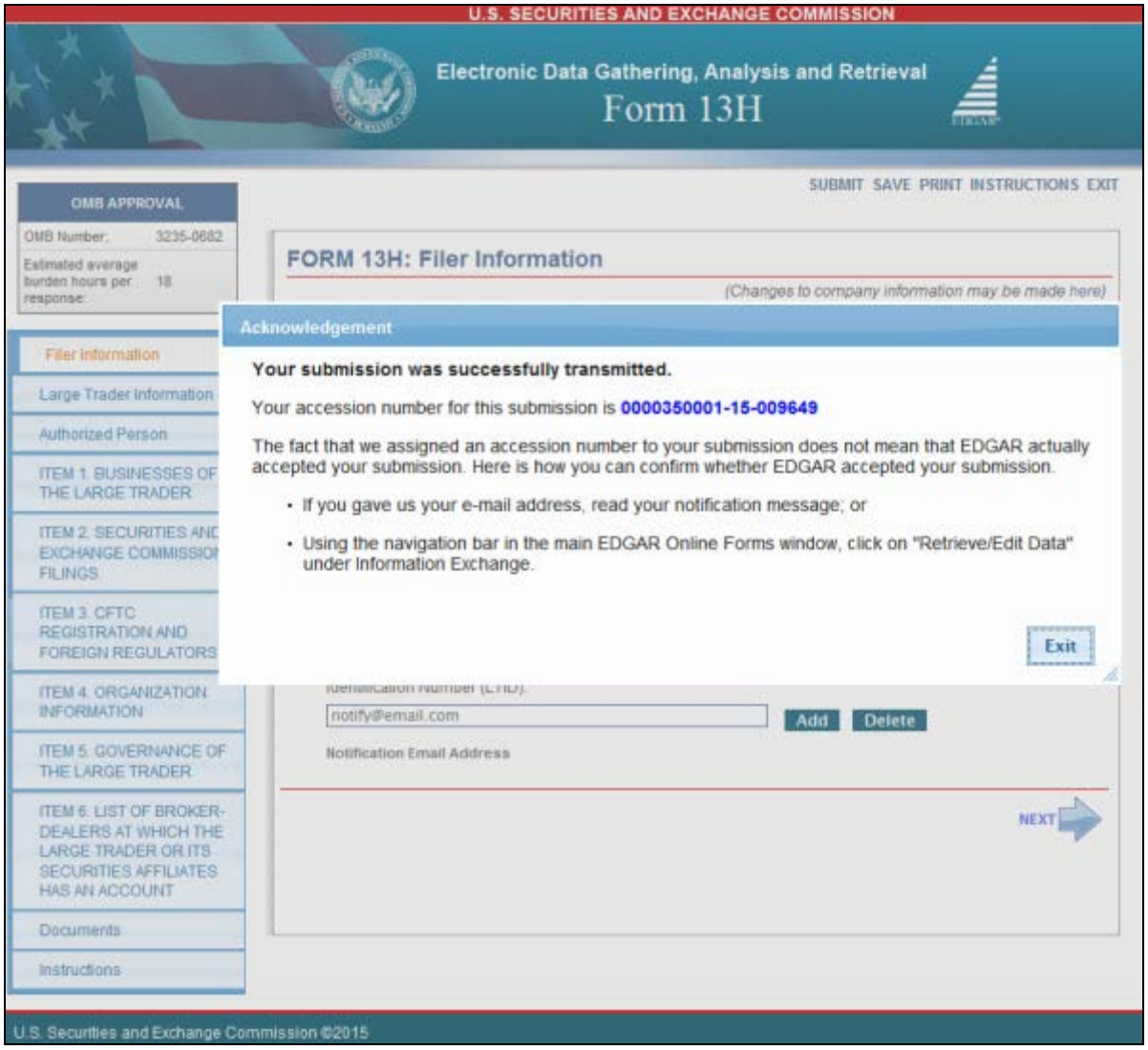



**Figure 8-116: Transmit Submission Acknowledgment**

### 8.2.11 File Form 13F

This section describes the general process for preparing and submitting variants of Form 13F (Information Required of Institutional Investment Managers Pursuant to Section 13(f) of the Securities Exchange Act of 1934 and Rules Thereunder) to EDGAR for processing.

Form 13F has the following variants (submission form types):

- 13F-HR: Initial Quarterly Form 13F Holdings Report filed by institutional investment managers ("Managers")
- 13F-HR/A: Amendment to a Quarterly Form 13F Holdings Report filed by Managers
- 13F-NT: Initial Quarterly Form 13F Notice filed by Managers
- 13F-NT/A: Amendment to a Quarterly Form 13F Notice filed by Managers

**Note:** The 13F Holdings Report and 13F Combination Report are both filed using submission form type 13F-HR. To file an amendment to either a 13F Holdings Report or a 13F Combination Report, you must use submission form type 13F-HR/A.

### 8.2.12 Completing a Form 13F Submission

To assist you in completing a Form 13F submission, the screens for submission form type 13F-HR and their descriptions are included in this section.

**Selecting Submission Form Type**

To file a Form 13F variant, click the 'File Form 13F' link on the EDGAR Menu (see Figure 8-54) of the Filing Website. The Type of Filing screen is displayed, as shown below in Figure 8-117.

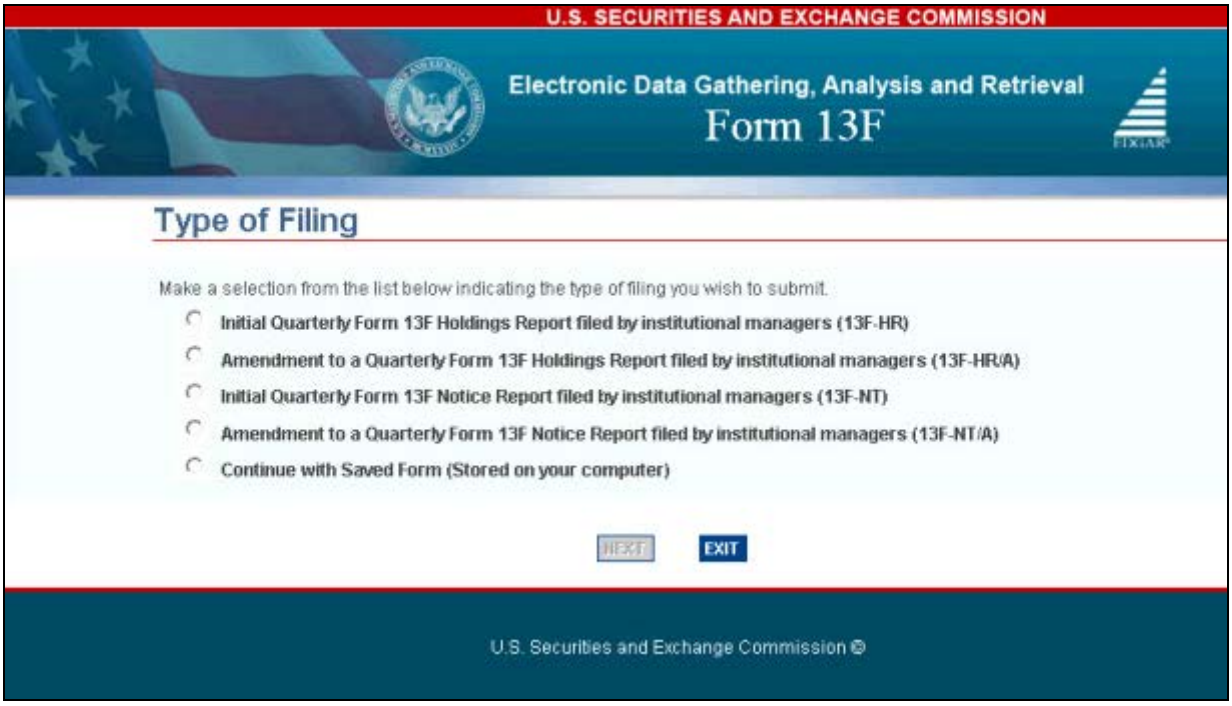



**Figure 8-117: Form 13F – Type of Filing Selection Screen**

Select the form type you want to submit from the Type of Filing screen:

- If you are reporting all of your Section 13(f) securities, then select the 'Initial Quarterly Form 13F Holdings Report filed by institutional managers (13F-HR)' option to file a 13F Holdings Report.
- If you are reporting only some of your Section 13(f) securities and the remainder is reported on another Manager's Form 13F, then select the 'Initial Quarterly Form 13F Holdings Report filed by institutional managers (13F-HR)' option to file a 13F Combination Report.
- If you are not reporting any of your Section 13(f) securities and all of your Section 13(f) securities are reported on another Manager's Form 13F, then select the 'Initial Quarterly Form 13F Notice Report filed by institutional managers (13F-NT)' option to file a 13F Notice.
- If you are amending a previously submitted Holdings Report or Combination Report, then select the 'Amendment to a Quarterly Form 13F Holdings Report filed by institutional managers (13F-HR/A)' option to file an amendment to submission form type 13F-HR.
- If you are amending a previously submitted Notice, select the 'Amendment to a Quarterly Form 13F Notice Report filed by institutional managers (13F-NT/A)' option to file an amendment to submission form type 13F-NT.
- If you want to continue working on a previously saved Form 13F variant (stored on your computer), select the 'Continue with Saved Form (Stored on your computer)' option.

Throughout the filing process, you will have the ability to view the filing instructions, view and print your form, save your form to your computer, or exit the filing process. For more information on menu buttons (Save, Print, Instructions, etc.) available on the submission form type, refer to Section 8.2.2, "General Information on Online Forms."

Once you select a submission form type on the Type of Filing screen, click [Next]. You will be directed to the Filer Information screen specific to the selected form type.

**Note:** Form 13F is composed of five tabs. Based on the filing type selected, you must complete all applicable tabs prior to submitting the filing to EDGAR for processing. The table below lists the tabs applicable for each Form 13F submission type.

**Table 8-3: Form 13F variants and its applicable tabs**

| Tabs | Submission Form Types |
|---|---|
| Filer Information | 13F-HR, 13F-HR/A, 13F-NT, and 13F-NT/A |
| Cover Page | 13F-HR, 13F-HR/A, 13F-NT, and 13F-NT/A |
| Signature | 13F-HR, 13F-HR/A, 13F-NT, and 13F-NT/A |
| Summary Page | 13F-HR and 13F-HR/A |
| Documents | 13F-HR and 13F-HR/A |

Refer to the [Instructions] menu button located on the top right corner of the selected form type for General Instructions, Instructions for Confidential Treatment Requests, and Special Instructions (for Cover Page, Summary Page, and Information Table).

## Filer Information

The Filer Information screen shown below (Figure 8-118) is specific to submission form type 13F-HR. This screen allows you to enter Form 13F filer information. Based on the type of submission selected, the screen title displays the type of Form 13F being submitted.

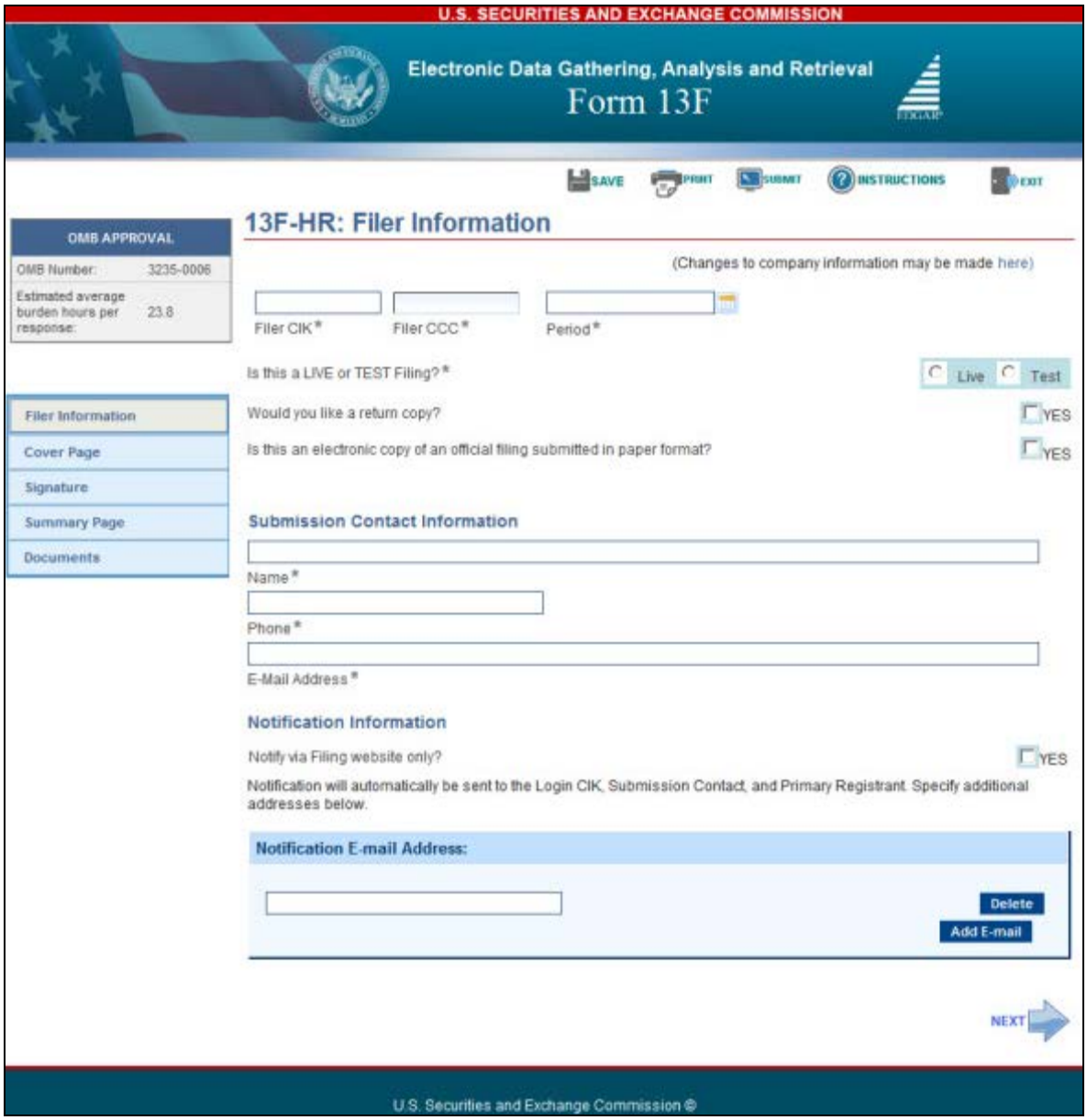



**Figure 8-118: Filer Information Screen – Submission Form Type 13F-HR**

**Note:** It is necessary to provide a valid filer CIK and CCC on the Filer Information screen before entering any other data or navigating to other screens. Based on the CIK/CCC entered, certain fields on the Cover Page screen are pre-populated with information maintained in EDGAR.

The following are the data entry conventions for the Filer Information screen:

- **Filer CIK and Filer CCC**: Enter the CIK and CCC of the filer. Once you enter a valid CIK and CCC, these fields become non-editable.
- **Period**: Enter the end date of report or period of filing which is the last day of the calendar year or quarter. Allowable date values are 03-31-YYYY, 06-30-YYYY, 09-30-YYYY, and 12-31-YYYY. A future date is not allowed.
- **Is this a LIVE or TEST submission?**: Select the radio button to mark the submission as a LIVE or TEST filing. The default selection for this button is LIVE. Select the "TEST" radio button if you want to submit a test filing and EDGAR will treat the submission as a test and it will not be disseminated.
- **Would you like a return copy?**: Select the "Yes" check box if you want a Return Copy of your submission. Copies of accepted LIVE filings and accepted or suspended TEST filings are stored on the EDGAR Filing Website. Requested return copies of the filings are not sent via e-mail. You can download them via the EDGAR Filing Website.
- **Is this an electronic copy of an official filing submitted in paper format?**: Select the "Yes" check box only if your submission is a confirming electronic copy of an official filing previously submitted on paper. Enter the standard EDGAR file number in the corresponding File Number field (displayed upon selecting "Yes").
- **Submission Contact Information**: Enter the name, phone number, and e-mail address of the person you would like the SEC to contact regarding any questions concerning the submission.
- **Notify via Filing website only?**: Select the "Yes" check box to download the filing status notification from the EDGAR Filing Website. Selecting this option restricts EDGAR from sending e-mail notifications of filing status.
- **Notification E-mail Address**: Enter the e-mail address of any additional individuals you want to notify the status of your filing (e.g., submission was accepted or suspended). You may enter up to three addresses by clicking the [Add E-mail] button.

## Cover Page

The Cover Page screen for submission form type 13F-HR/A is shown below (Figure 8-119). This screen allows you to select the report type being submitted.

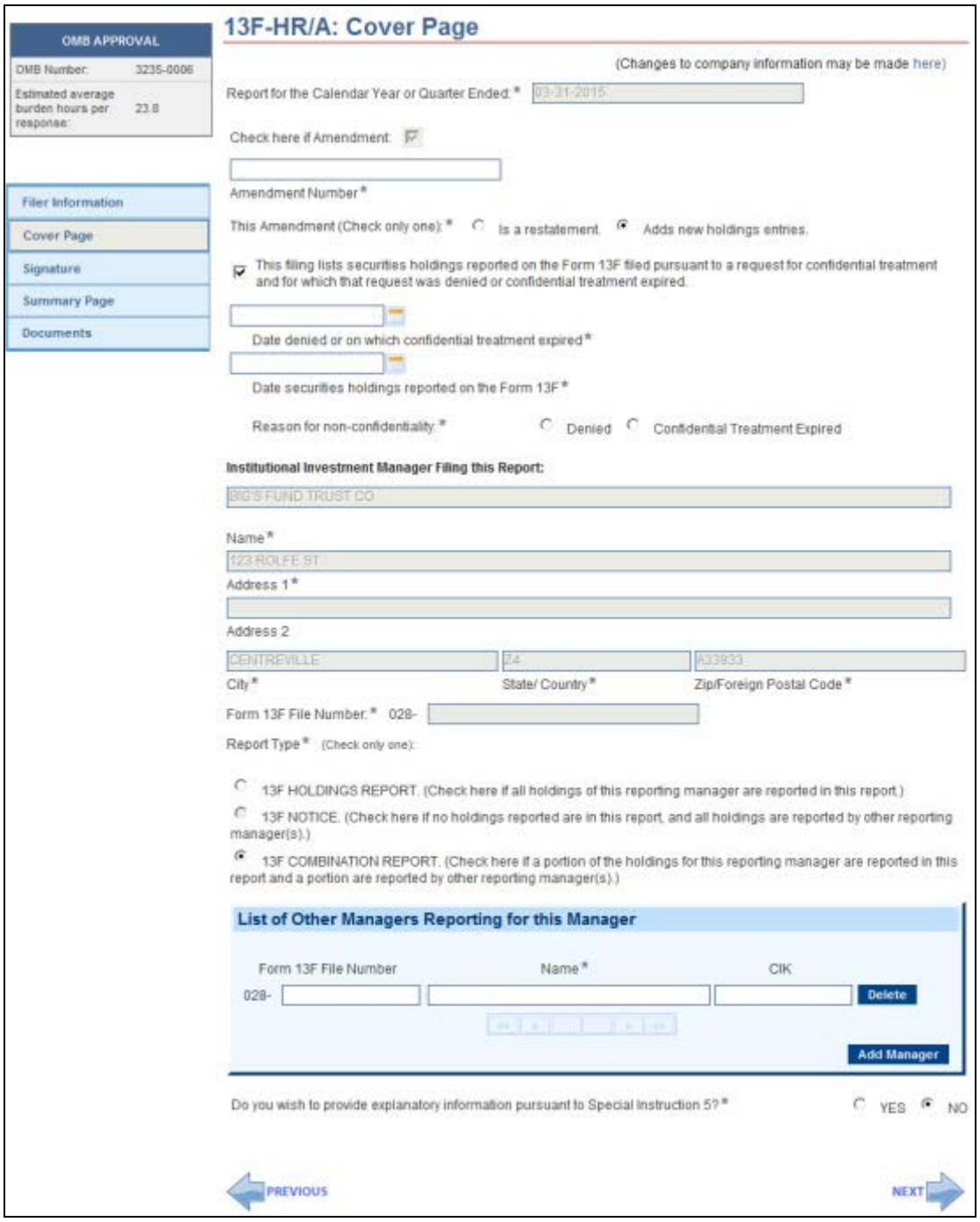



**Figure 8-119: Cover Page – Submission Form Type 13F-HR/A**

**Report for the Calendar Year or Quarter Ended**: This field is non-editable and pre-populated with the date provided for the Period field on the Filer Information screen.

Check here if Amendment: This field is non-editable and pre-populated based on your selection (13F-HR/A or 13F-NT/A) on the Type of Filing screen. When filing an amendment, you must provide an amendment number and amendment type in the corresponding fields displayed.

- Amendment Number: Enter a value between 1 and 99 in the Amendment Number text box. Multiple amendments to a filing for a quarter are permitted. The number assigned for each amendment reflects the order in which such amendments are filed in a quarter, and distinguishes the amendments from one another.
- This Amendment: Select a radio button to indicate if this amendment "Is a restatement" or "Adds new holdings entries".
  - If 'Adds new holdings entries' is selected (as shown in Figure 8-119), check the corresponding box if any of the new entries in this filing were previously reported on a confidential Form 13F filing. Provide the date the confidential Form 13F was filed and the date on which the confidential treatment expired or the request was denied.

    **Note:** Amended filings, when it is a restatement, will supersede the original filing. When new holding entries are added, the amended filing will supplement the original filing. Your public Form 13F filing for a given calendar quarter must be amended within six business days of either the notification of denial of your confidential treatment request or the expiration of confidential treatment.

Institutional Investment Manager Filing this Report: The Name and Address fields are non-editable and pre-populated based on the Filer CIK and CCC. The Form 13F File Number field is non-editable and populated upon submission of this filing.

Report Type: This field allows you to select the type of report being filed.

- If 13F-NT was selected as the submission type on the Type of Filing screen, the "13F Notice" radio button is pre-populated and the 'List of Other Managers Reporting for this Manager' section is displayed.
- If 13F-HR was selected as the submission type on the Type of Filing screen, you must select either "13F Holdings Report" or "13F Combination Report" radio button to indicate the type of report being filed.
  - If you select the "13F Combination Report" radio button, then the 'List of Other Managers Reporting for this Manager' section is displayed.

List of Other Managers Reporting for this Manager: This section allows you to provide the Other Manager's CIK and Form 13F file number unless the Other Manager is a first-time filer, and in this case:

1. Enter the full legal name of the Other Manager in the Name field. (The Name field is pre-populated and non-editable if a valid CIK was entered in the CIK field.)
2. Enter the file number for the Other Manager reporting your securities holdings in the Form 13F File Number field, unless this is a first-time filer.
3. Click the [Add Manager] button to list additional Managers.
4. Click the [Delete] button displayed next to an entry to delete a Manager.

Do you wish to provide explanatory information pursuant to Special Instruction 5?: The default response is “No”. Select the “Yes” radio button if you wish to provide additional information. Then, enter the additional information for this filing in the Additional Information field displayed.

**Making changes to Company Information**: If you need to make changes to the company information maintained in EDGAR (e.g., name, address, contact information), click the hyperlinked word “here” within ‘Changes to company information may be made here’. You will be directed to the Retrieve/Edit Data screen on a new browser window where you may modify this information maintained in EDGAR. However, the modified information will only be displayed if you exit the current session and restart the filing process.

### Signature

The Signature screen is shown below (Figure 8-120). This screen identifies the person signing this report on behalf of the Reporting Manager and provides a signature to certify that the information provided in this submission is true and accurate.

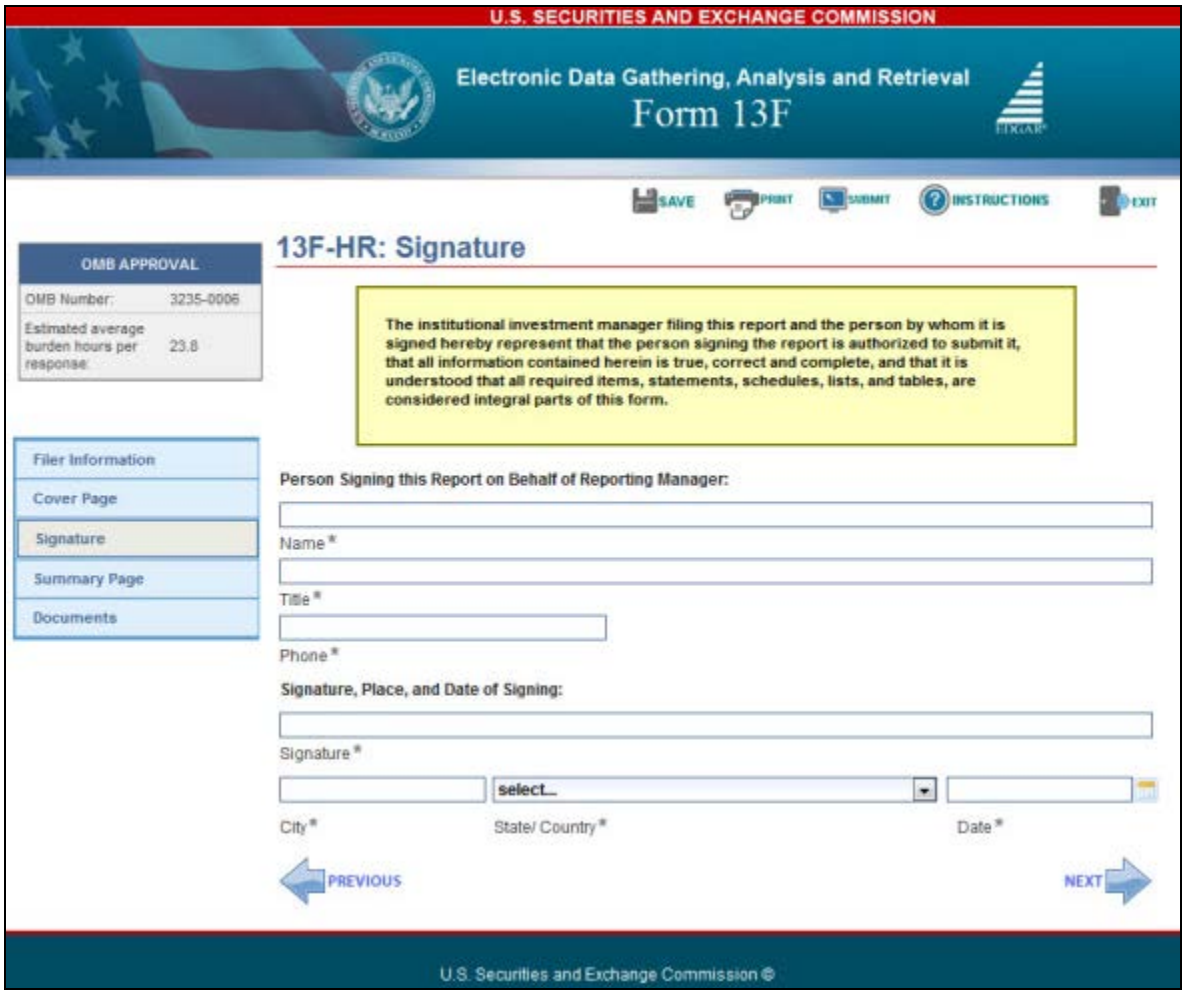



**Figure 8-120: Signature Screen – Submission Form Type 13F-HR**

## Summary Page

The Summary Page screen is shown below (Figure 8-121). This screen allows you to provide a summary of the report including the number of Other Included Managers.

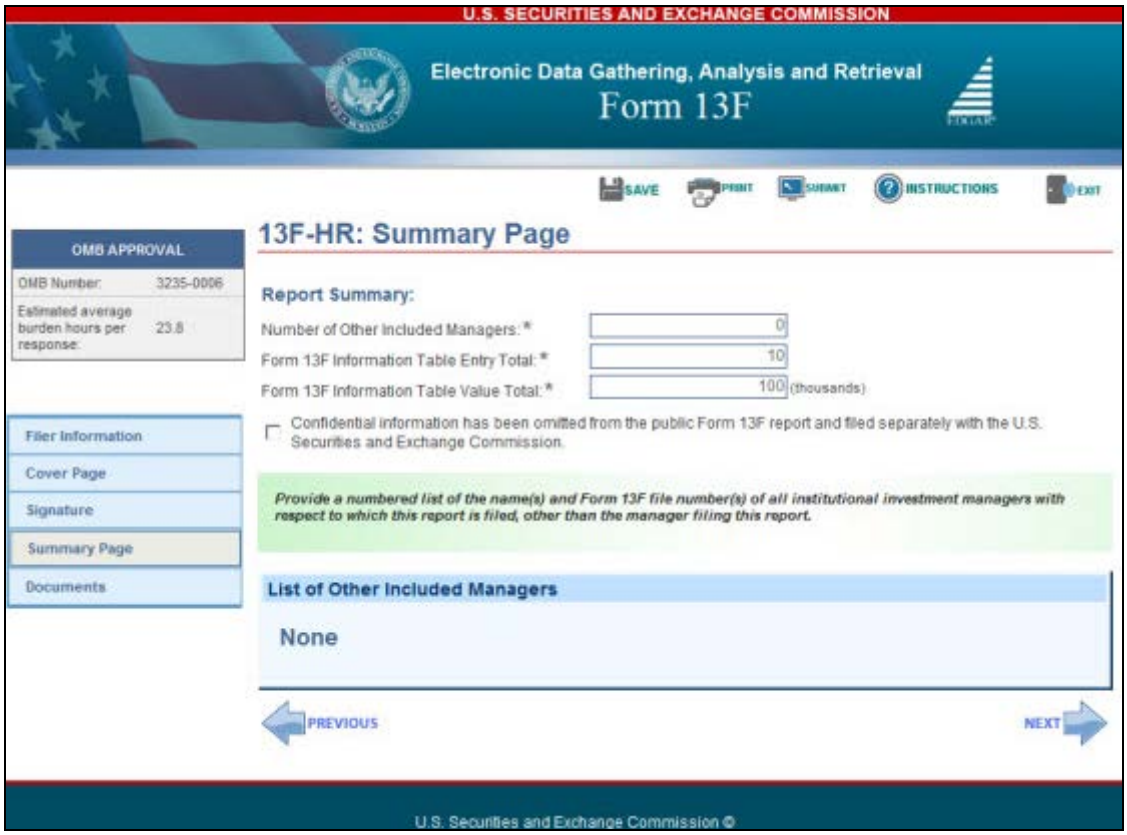



**Figure 8-121: Summary Page Screen – Submission Form Type 13F-HR**

The Summary Page screen must be completed if you are filing submission form type 13F-HR or its amendment.

Number of Other Included Managers: The value entered in this field must match the number of Managers you will list under the 'List of Other Included Managers' section. (If the value entered is zero for this field, then the 'List of Other Included Managers' section will state "None".)

Form 13F Information Table Entry Total: Enter the total number of line entries providing holdings information included in the Information Table.

Form 13F Information Table Value Total: Enter the aggregate fair market value of all holdings reported in this report. The value entered for this field is the total for Column 4 of all line entries in the Information Table and must be rounded to the nearest one thousand dollars (with "000" omitted).

**Note:** Select the "Confidential information has been omitted from the public Form 13F report and filed separately with the U.S. Securities and Exchange Commission" check box to indicate if any confidential information has been left out from this public 13F-HR filing and is filed separately with the Commission.

List of Other Included Managers: If this submission reports holdings of one or more Managers, other than the Manager filing this report, then identify each such Manager in this section.

1. Enter the number assigned to the Other Included Manager in the No. field. The number assigned must be entered in sequential order and need not be consecutive.
2. Enter the full legal name of the Other Included Manager in the Name field. (The Name field is pre-populated and non-editable if a valid CIK was entered in the CIK field.)
3. Enter the file number for the Other Included Manager in this report, unless this is a first-time filer.
4. Click the [Add Manager] button to list additional Managers.
5. Click the [Delete] button displayed next to an entry to delete a Manager.

**Documents**

The Attached Documents List screen is shown below (Figure 8-122). This screen allows you to attach only the Information Table in XML format on submission form types 13F-HR and 13F-HR/A.

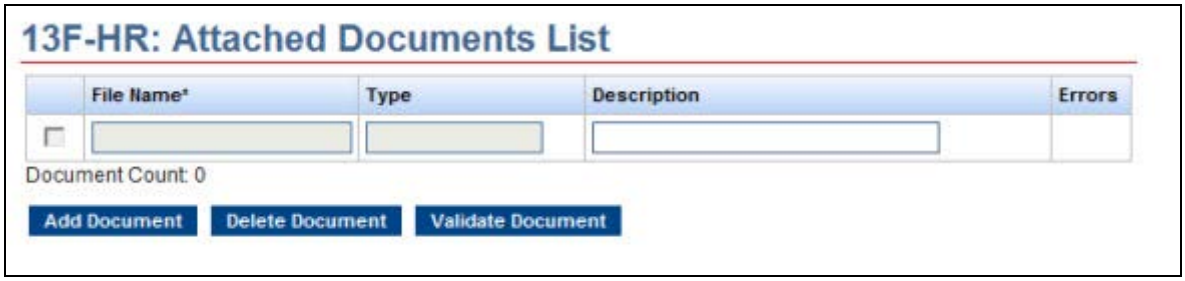



**Figure 8-122: Attached Documents List Screen – Submission Form Type 13F-HR**

Prepare the Information Table in XML format using the table title, column headings, and format provided in the "EDGAR Form 13F XML Technical Specification" document. For an explanation of the column headings and table title, refer to Special Instruction 12 on the General Instructions screen accessible by clicking the [Instructions] button on the top right menu. Note that an Information Table must be attached on all 13F-HR and 13F-HR/A submissions. For those filings on which there are no Issuers, the filer should provide a value of "0" for each XML tag representing a column with the exception of Column 7 and the third column of Column 5, which are optional and may be left blank.

Attach the completed Information Table using the [Add Document] button. For details on how to add, delete or validate a document, refer to "Attach Documents List" in Section 8.2.4. Only one document can be attached to your 13F-HR or 13F-HR/A submission.

**Note:** Once you have completed the form online, use the [Print] button to view and/or print the attached Information Table prior to submission. You may also print a blank form or the current form to review or keep for your records.

### Form 13F Submission

Once you have completed the required information on a selected Form 13F, click [Submit] at the top of the screen to transmit your submission to EDGAR. The Confirmation screen is displayed.

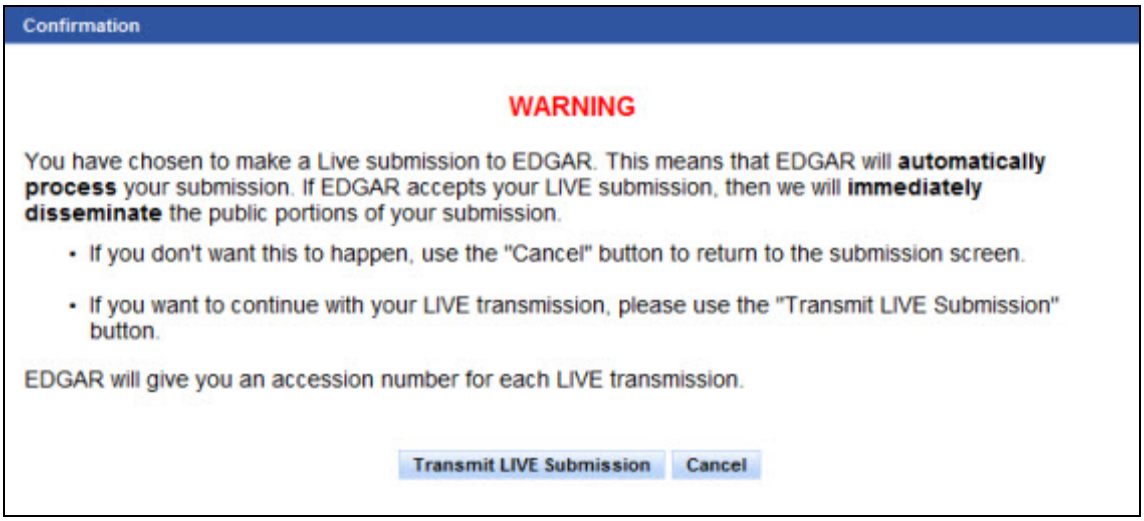



**Figure 8-123: Confirmation Screen**

- If you do not want to transmit the live submission, click [Cancel] on the Confirmation screen; this returns you to the Filer Information screen.
- To submit your filing to EDGAR for processing, click [Transmit LIVE Submission] on the Confirmation screen. An Acknowledgment screen is displayed.

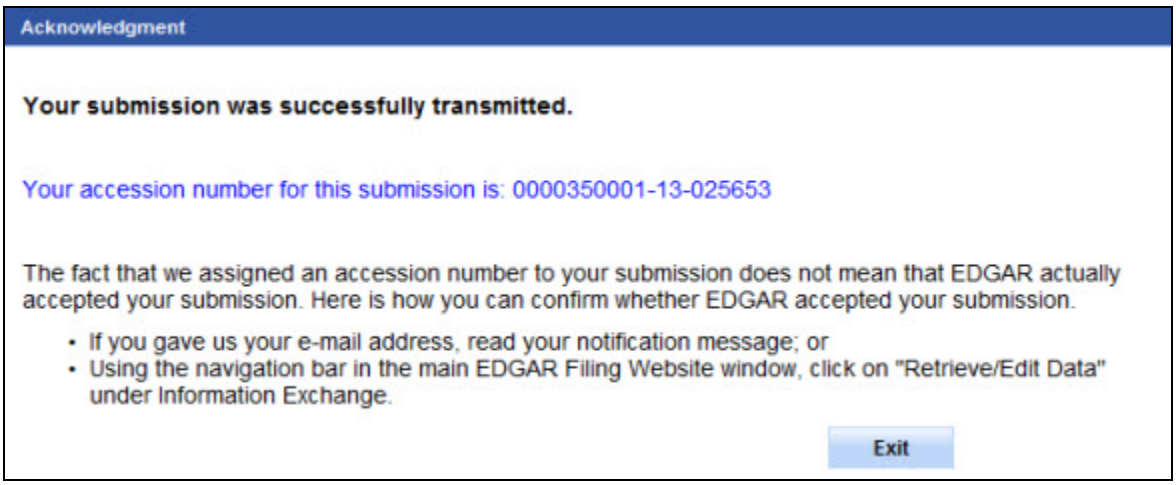



**Figure 8-124: Acknowledgment Screen**

The Acknowledgment screen provides acknowledgment of your Form 13F submission. Write down the accession number of the filing for your records.

### 8.2.13 File Municipal Advisor Forms

This section describes the general process for preparing and submitting Municipal Advisor forms and its variants (Municipal Advisor Registration Required Pursuant to Section 15B(a)(2) of the Securities Exchange Act of 1934 and the Rules Thereunder) to EDGAR for processing.

Municipal Advisor forms have the following variants (submission form types):

- MA: Application for Municipal Advisor Registration
- MA-A: Annual Update of Municipal Advisor Registration
- MA/A: Amendment of a Prior Application for Registration
- MA-I: Information Regarding Natural Persons Who Engage in Municipal Advisory Activities
- MA-I/A: Amendment of a previously submitted Form MA-I
- MA-NR: Designation of U.S. Agent for Service of Process for Non-Residents
- MA-W: Notice of Withdrawal from Registration as a Municipal Advisor

Each Municipal Advisor form contains several tabs on the left navigation pane. The tabs contain a number of questions that are organized into Items, Schedules, and Disclosure Reporting Pages (DRPs) for the selected submission form type. You must complete the entire Municipal Advisor form online, including all applicable schedules and any required Disclosure Reporting Pages (DRPs), attach all required documents, and electronically execute the form.

**Note:** Form MA-NR, which must be printed out, signed, and notarized before being filed, is submitted as a PDF attachment to Form MA or Form MA-I, as applicable. You can obtain Form MA-NR from the SEC's Public Website (http://www.sec.gov/forms).

When filing a Municipal Advisor form, you may view the filing instructions, print a blank or a partially completed form, save the form to your computer, or exit the form using the menu buttons available on the form type. For more information on the menu buttons, refer to Section 9.2.2, "General Information on Online Forms."

**Important:** You should save the form data frequently to avoid losing any submission data. Certain information must be provided on the modal windows displayed on the form. You must provide a valid response to each question on the modal window before any of your information can be saved. Invalid or incomplete responses will prevent you from closing the modal window and saving your information.

Before you begin the filing process, gather all the information you would need to complete a Municipal Advisor form. We recommend that you print the blank submission form type to help you gather all necessary information to file a Municipal Advisor form.

### 8.2.14 Completing a Municipal Advisor Form Submission

To assist you in completing a Municipal Advisor submission, the screens for submission form types MA, MA-I, and MA-W and their descriptions are included in the following sub-sections.

Refer to #14 on the "Instructions for the Form MA Series" document (displayed upon clicking the Instructions tab on the navigation pane) for instructions on how to complete Form MA-NR.

### Selecting Submission Form Type

To file a Municipal Advisor form, click the 'File Municipal Advisor Forms' link on the EDGAR Menu of the Filing Website (see Figure 8-54). The File Municipal Advisor Forms screen is displayed (Figure 8-125), allowing you to select the type of filing you want to submit.

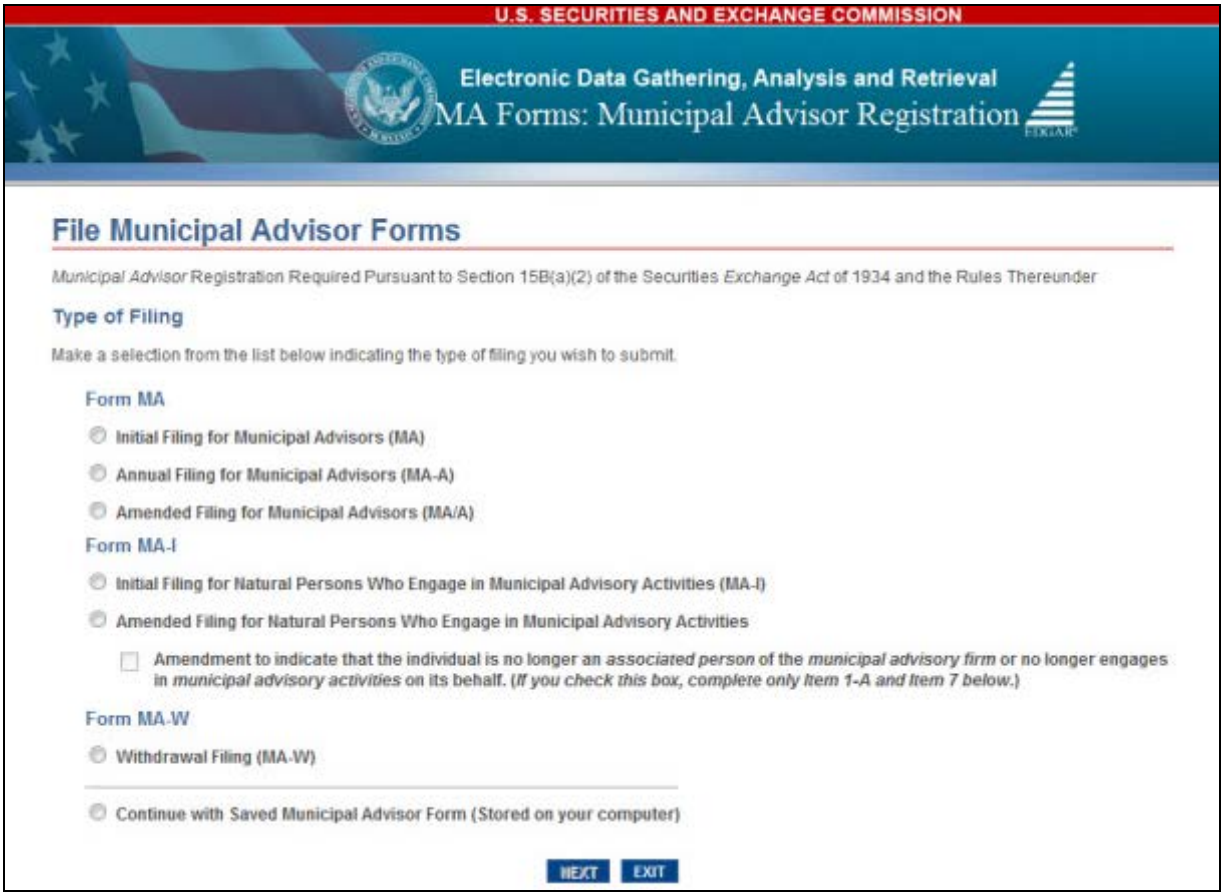



**Figure 8-125: File Municipal Advisor Forms**

If you are a **Business Entity (Firm)** filing an:

- Application for municipal advisor registration, select the 'Initial Filing for Municipal Advisors (MA)' option.
  - Select the 'Initial Filing for Natural Persons Who Engage in Municipal Advisory Activities (MA-I)' option to provide information on each associated person of the firm who engages in municipal advisory activities on the firm's behalf.
- Annual Update of your municipal advisor registration, select the 'Annual Filing for Municipal Advisors (MA-A)' option.
- Amendment (other than an Annual Update, to the most recent Form MA submission), select the 'Amended Filing for Municipal Advisors (MA/A)' option.
  - Select the 'Amended Filing for Natural Persons Who Engage in Municipal Advisory Activities (MA-I/A)' option and provide the Accession Number of a previously submitted Form MA-I to update information on an associated person of the firm.

If you are a **Sole Proprietor (Natural Person)** filing an:

- Application for municipal advisor registration, complete and file the 'Initial Filing for Municipal Advisors (MA)' option, and, separately, the 'Initial Filing for Natural Persons Who Engage in Municipal Advisory Activities (MA-I)' option. You may begin by selecting either of these two forms, completing and submitting it, and then continue by selecting the other form.
- Amendment, complete and file the 'Amended Filing for Municipal Advisors (MA/A)' option, and, separately, the 'Amended Filing for Natural Persons Who Engage in Municipal Advisory Activities (MA-I/A)' option. You may begin by selecting either of these two forms, completing and submitting it, and then continue by selecting the other form.

**Note:** A business entity or a sole proprietor, who is a non-resident of the United States applying for municipal advisor registration, must also file Form MA-NR as an attachment to Form MA or Form MA-I, as applicable. Refer to "General Instructions for Form MA-NR" on the Form MA Instructions screen (displayed upon clicking the Instructions tab on the navigation pane). Section 8.2.8.4, Municipal Advisor Documents, provides details on the attachments specific to Municipal Advisor Forms.

**Other Selections:**

- **Withdrawal**: If you are a business entity or a sole proprietor terminating your status as a Municipal Advisor, and would like to withdraw your registration, select the 'Withdrawal Filing (MA-W)' option.
- **Remove an associated person**: If you are a business entity or a sole proprietor and would like to remove an individual, who is no longer associated with the firm or who no longer engages in municipal advisory activities on the firm's behalf, select the 'Amended Filing for Natural Persons Who Engage in Municipal Advisory Activities (MA-I/A)' option, provide the Accession Number of a previously submitted Form MA-I, and select the "Amendment to indicate that the individual is no longer an associated person of the municipal advisory firm or no longer engages in municipal advisory activities on its behalf. (If you check this box, complete only Item 1-A and Item 7 below.)" check box.
- **Saved Forms**: If you want to continue working on a previously saved (stored on your computer) Form MA, MA-I, MA-W, or their variants, select the 'Continue with Saved Municipal Advisor Form (Stored on your computer)' option.

**Note:** No filer-constructed XML submissions will be accepted for Municipal Advisor forms.

Once you select a submission form type on the File Municipal Advisor Forms screen, click the [Next] button. You will be directed to the Filer Information screen specific to the selected submission form type.

**Filer Information**

The Filer Information screen allows you to enter Municipal Advisor filer information. Based on the type of submission selected, the screen header displays the type of Municipal Advisor form being submitted. The Form MA: Filer Information screen, shown in Figure 8-126, is specific to Form MA.

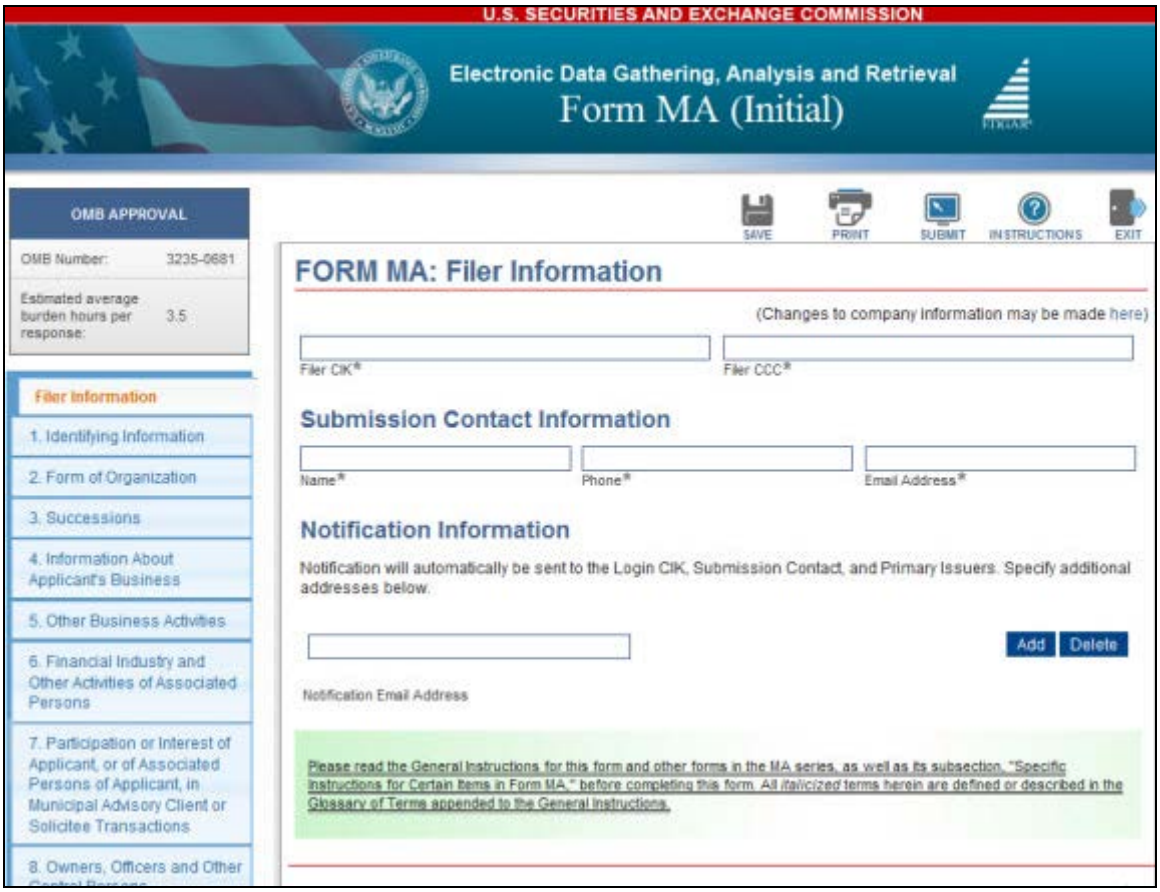



**Figure 8-126: Form MA: Filer Information**

The following are the data entry conventions for the Filer Information screen:

- Filer CIK and Filer CCC: Enter the CIK and CCC of the filer.

  **Note:** Based on the CIK and CCC entered, certain fields within an Item are pre-populated with information maintained in EDGAR.

- Submission Contact Information: Enter the name, phone number, and e-mail address of the person you would like the SEC to contact regarding any questions concerning the submission.

- Notification Information: Enter the e-mail addresses of any additional individuals you want to notify regarding the status of your filing (e.g., submission was accepted or suspended). After you submit the filing, EDGAR will automatically send notification messages to the e-mail address(es) associated with the Login CIK, Submission Contact, and Primary Registrant.

**Making Changes to Company Information**: If you need to make changes to the company information maintained in EDGAR (e.g., name, address, contact information), click the hyperlinked word "here" within 'Changes to company information may be made here'. You will be directed to the Retrieve/Edit Data screen on a new browser window where you may modify this information maintained in EDGAR. However, the modified information will only be displayed if you exit the current session and restart the filing process.

**Note:** Annual or Amended filings will be pre-populated with data from the most recently accepted Municipal Advisor form submission and company information maintained in EDGAR, for the CIK and CCC entered. However, Item 3 and Execution page of Form MA, Item 7 of Form MA-I, and any document attachments on Form MA or MA-I are not pre-populated. You will need to re-attach the documents and re-enter the required information, as applicable.

### 8.2.14.1 Form MA: Application for Municipal Advisor Registration

Form MA contains ten Items, four Schedules, and three Disclosure Reporting Pages. You must complete all ten Items; all applicable Schedules and Disclosure Reporting Pages (DRPs); and attach any required documents when submitting Form MA or its variants.

The following sections: Form MA Items, Form MA Schedules, and Form MA Disclosure Reporting Pages provide the primary screens of Form MA and their descriptions.

**Form MA Items**

Item 1: Identifying Information: Provides basic information about the applicant, which includes the legal name of the firm, business and mailing address, and registration information.

Item 2: Form of Organization: Identifies the applicant's form of organization (e.g., Corporation, Partnership, Limited Liability Company (LLC), etc.), the month of the applicant's annual fiscal year-end, the state or jurisdiction under which the applicant is organized, and date of organization.

Item 3: Successions: Specifies if the applicant is succeeding to the business of a registered municipal advisory firm at the time of this filing.

Item 4: Information about Applicant's Business: Discloses information about the applicant's business, including information regarding employees (total, number engaged in municipal advisory activities, and number who are registered representatives of a broker-dealer or are representatives of an investment adviser), clients (total number and types of clients), compensation arrangements, and types of municipal advisory activities.

Item 5: Other Business Activities: Identifies business activities other than municipal advisory activities, in which the applicant is actively engaged to provide services. Additionally, this Item discloses whether the applicant has a primary business other than a municipal advisory firm, and the nature of the other primary business.

Item 6: Financial Industry and Other Activities of Associated Persons: Provides information about the applicant's associated persons (i.e., any person engaged in municipal advisory activities on behalf of the firm), including the total number of such associated persons and the type of activities engaged in by those associated persons.

Item 7: Participation or Interest of Applicant, or of Associated Persons of Applicant, in Municipal Advisory Client or Solicitee Transactions: Discloses information about the applicant's (or the associated persons') participation in the transactions of its municipal advisory clients or solicitees. You must respond to each question within this Item.

Item 8: Owners, Officers and Other Control Persons: Identifies every person that, directly or indirectly, controls the applicant, or that the applicant directly or indirectly controls and provides details of each such person in applicable schedules. You must also identify any control persons that are Public Reporting Companies and provide details of each such person in applicable schedules.

Item 9: Disclosure Information: Discloses selected portions of the criminal, regulatory, and civil judicial history of the applicant and/or each associated person of the municipal advisory firm.

Based on any affirmative responses to the Item 9 questions, the applicant will be required to provide details and/or supporting documents on the corresponding DRP (displayed as one of the following tabs on the left navigation pane: Criminal Action DRP, Regulatory Action DRP, or Civil Judicial Action DRP). Refer to "Form MA Disclosure Reporting Pages" further in this section for more details on how to report disciplinary information on Form MA.

Item 10: Small Businesses: Discloses whether the applicant had annual receipts less than (or is affiliated with any business or organization that had annual receipts equal to or greater than) $7 million during its most recent fiscal year (or the time it has been in business if it has not completed its first fiscal year).

**Note:** Items 4, 5, 6, and 10 are not required when filing an amendment to Form MA. When filing an annual update to Form MA, if you select "No" as a response to the question: "Are there any changes in this annual update to information provided in the municipal advisor's most recent Form MA, other than the updated Execution Page?" on Item 1 of submission type MA-A, then all fields on the form will be disabled with the exception of "Execution" and "Filer Information" tabs and the "Fiscal Year End Information" field on Item 1. Alternatively, if you select "Yes," you can update applicable items on submission type MA-A.

The following Form MA Items are explained further below: Item 1: Identifying Information, Item 2: Form of Organization, Item 3: Successions, Item 4: Information About Applicant's Business, and Item 6: Financial Industry and Other Activities of Associated Persons.

**Item 1: Identifying Information**

The Identifying Information screen has 11 sections (A to K), which allow you to enter identifying details of the applicant.

A. **Full Legal Name of the Firm**: The Firm Name field is pre-populated with information maintained in EDGAR for the filer CIK and is non-editable.

   Indicate whether you are a Sole Proprietor and whether you have had a name change. If you are a Sole Proprietor, certain fields in Item 2 will be pre-populated and non-editable.

**Doing-Business-As (DBA) Name**: Identify any other names under which municipal advisor-related business is conducted and their jurisdictions.

**IRS Employer Identification Number**: Provide the employer identification number or the social security number (if there is no employer identification number) of the applicant.

**Note:** If you do not have a social security number, enter 000-00-0000. The social

security number is needed for regulatory purposes, however, it will not be included in submission available for public viewing.

Registrations: Disclose whether the applicant is registered as any regulated entity or with any regulators and provide details in the corresponding fields, as applicable.

Principal Office and Place of Business: The address fields for the principal office are pre-populated with information maintained in EDGAR for the filer CIK. The Sate/Country field determines whether you are a domestic municipal advisor or a non-resident municipal advisor.

**Note:** If you are a non-resident municipal advisor, you must attach a notarized Form MA-NR and an Opinion of Counsel, as exhibits, using the Documents tab. Refer to Section 8.2.8.4, "Municipal Advisor Documents," for details on the attachments specific to Form MA and its variants.

Provide addresses for the five largest additional offices where municipal advisor-related business is conducted and the mailing address for the applicant (if different from principal office address).

Website: Provide the principal website address and any additional websites of the municipal advisory firm.

If the applicant has a Chief Compliance Officer, provide his or her name and contact information: Provide the name and contact information of the Chief Compliance Officer. You must provide the name and contact information for the Chief Compliance Officer and/or a Contact Person in Item 1(H).

Contact Person: Provide the name and contact information of a person other than the Chief Compliance Officer who is authorized to receive information and respond to questions about your filing/submission.

Location of Books and Records: Provide the location of any required books and records maintained by the municipal advisory firm.

Foreign Financial Regulatory Authorities: Disclose any registrations with a foreign financial regulatory authority.

Business Affiliates of the Applicant: Disclose any affiliations with a domestic or foreign business entity.

**Note:** Complete all required fields including those that are conditionally required (fields that become required based on your response to a question).

Based on your affirmative response to a question in each section of the Identifying Information screen, additional applicable fields or required sections of Schedule D are displayed. For example, Item 1D(2) – Other Registrations (Figure 8-127) shows how additional required fields are displayed upon selecting 'Investment Adviser' and 'Registered in US State or Other US Jurisdiction' options. If the applicant is a State Registered Investment Adviser, you must select each U.S. jurisdiction under which the applicant is registered.

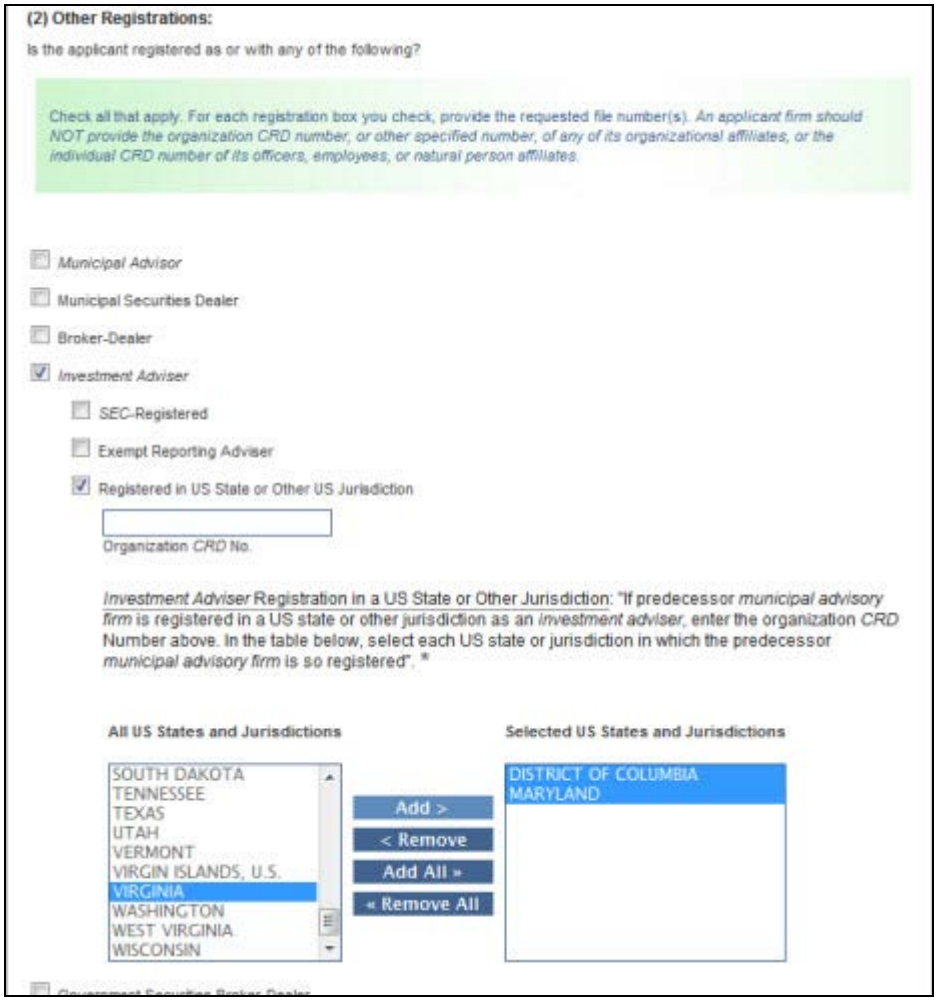



**Figure 8-127: Item 1D(2) – Other Registrations**

### Adding or Removing a Jurisdiction

1. To add a U.S. jurisdiction, select an option from the All US States and Jurisdictions list box.
   a. Click the [Add] button. To add all the states, click the [Add All] button.
2. To remove a jurisdiction, select an option from the Selected US States and Jurisdictions list box.
   a. Click the [Remove] button. To remove all selected states, click the [Remove All] button.

**Note:** To select more than one option at a time in the list box, click on the first option, hold the [Ctrl] key on your keyboard, and click on additional options.

### Item 2: Form of Organization

The Form of Organization screen has five sections (A to E) that allow you to enter details of the type of organization.

A. **Applicant's Form of Organization**: Select the applicant's form of organization. (If the "Corporation" radio button is disabled, you have identified yourself as a Sole Proprietor in Item 1A(2).)

**Month of Applicant's Annual Fiscal Year End**: Specify the month of applicant's fiscal year-end. For Sole Proprietors (selected "Yes" in Item 1A(2)), only "December" may be selected.

**State, Other US Jurisdiction, or Foreign Jurisdiction Under Which Applicant is Organized**: Select the state or jurisdiction under which the applicant is organized. The state or jurisdiction you select is dependent on the selection made in Item 2A (applicant's form of organization).

**Date of Organization**: Specify the date on which the applicant was formed.

**Public Reporting Company**: Disclose whether the applicant is a public reporting company. If "Yes" is selected, Item 2E(2) fields are pre-populated (with the applicant's Filer CIK and the Company Name maintained in EDGAR) and non-editable. For Sole Proprietors (selected "Yes" in Item 1A(2)), "Yes" option is disabled.

**Item 3: Successions**

The Successions screen has one section (A) that allows you to indicate whether the applicant is succeeding to the business of a registered municipal advisory firm. Based on an affirmative response to Item 3A, an additional section (B) is displayed.

**Note:** For amendments and annual filings, Item 3 is not pre-populated. If a succession entry was reported in an earlier filing, then you do not need to report it again.

A. Is the applicant, at the time of this filing, succeeding to the business of a registered municipal advisor?: Disclose whether the applicant is acquiring a registered municipal advisory firm. If "Yes" is selected, provide a date (cannot be a future date) in the Date of Succession field; and complete Item 3B.

Complete Section 3 of Schedule D: Provide details of the acquired registered municipal advisory firm such as the name and registration information.

- Click the [New Succession Entry] button in Section B. The "Successions" modal window is displayed, where you must enter the name and registration information of the acquired municipal advisory firm.
- Click the [Close] button to save and close the modal window, and continue filing.

**Note:** Once the successor (the applicant) is registered as a municipal advisory firm, a Form MA-W must be filed to withdraw registration of the acquired municipal advisory firm. For specific details on "Succession by Application" or "Succession by Amendment", refer to "Specific Instructions for Certain Items in Form MA" on the Form MA Instructions screen (displayed upon clicking the Instructions tab on the navigation pane).

**Item 4: Information About Applicant's Business**

The Information About Applicant's Business screen has 12 sections (A-L) that allow you to disclose information related to the applicant's business, such as the number of employees, types of clients, types of compensation arrangements, etc. A response is required for each section in Item 4 on Form MA.

The 12 sections are divided into four categories, as listed below:

- Employees (A-E): Provide the total number of employees, except clerical workers. Disclose the number of those employees engaged in municipal advisory activities, those registered as representatives of a broker-dealer, and those who are investment adviser representatives. Identify firms and other persons who solicit clients on behalf of the applicant and employees that do business independently on the applicant's behalf as affiliates of the applicant.
- Clients (F-H): Provide the number and types of clients the applicant served in the most-recently completed fiscal year. In addition, disclose the number of municipal entities and obligated persons that were solicited by the applicant on behalf of a third-party in the most-recently completed fiscal year and identify the types of persons the applicant solicited.
- Compensation Arrangements (I-K): Identify the ways in which the applicant is compensated for its advice to or on behalf of municipal entities or obligated persons, and for its solicitation activities. Additionally, disclose whether the applicant receives compensation from anyone other than clients for municipal advisory activities.
- Applicant's Business Relating to Municipal Securities (L): Identify the activities the applicant is engaged in, such as providing advice concerning the issuance of municipal securities, the investment of the proceeds of municipal securities, the use of municipal derivatives, or solicitation of business from a municipal entity or obligated person on behalf of an unaffiliated person or firm.

Notes:

(1) If you are a newly-formed municipal advisor, responses to Items 4-I, J, and K shall be based on the types of compensation expected, and for Item 4L, on the types of municipal advisory activities you expect to engage in during the next year. For details, refer to "Specific Instructions for Certain Items in Form MA" on the Form MA Instructions screen (displayed upon clicking the Instructions tab on the navigation pane).

(2) For fields where you must list a number (for example: Number of Employees), enter a value greater than one, or if none, enter zero.

(3) Each field accepts up to a certain value. For example, a value up to 1000 can be entered for Item 4D.

(4) The value for the Total field in Item 4G(3) is automatically calculated based on the values entered for Items 4G(1) and 4G(2).

(5) Your response to a section (or question) in Item 4 may limit the options available for another section in Item 4. For example, if you select Item 4I(6) to indicate that the applicant engages only in solicitation and does not serve clients, you will not be able to select Item 4J(6) to indicate that the applicant only serves clients.

### Item 6: Financial Industry and Other Activities of Associated Persons

The Financial Industry and Other Activities of Associated Persons screen has two sections (A and B) that allow you to select other activities of each associated person of the municipal advisory firm and identify such associated persons.

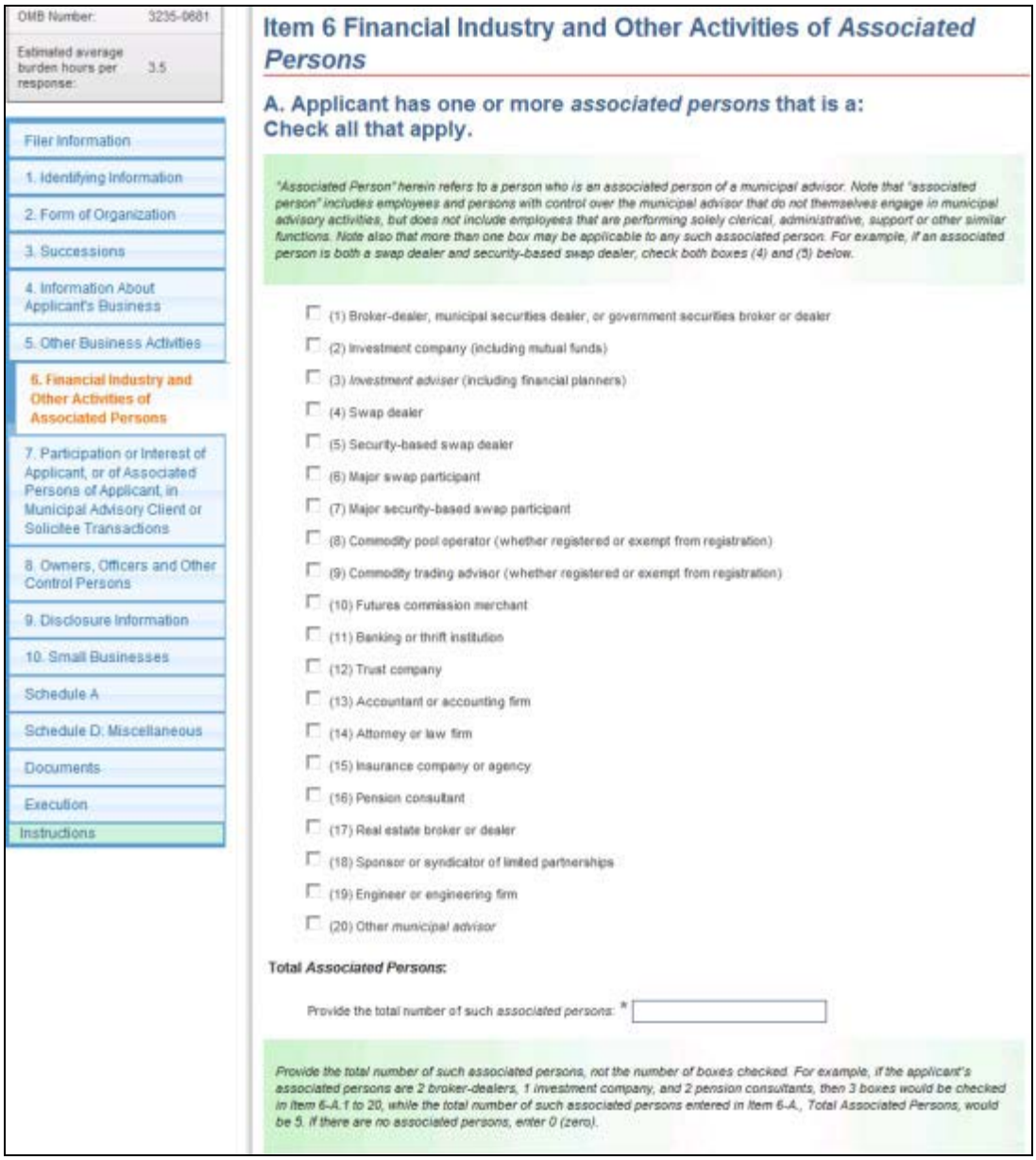



**Figure 8-128: Item 6 Financial Industry and Other Activities of Associated Persons**

A. **Applicant has one or more associated persons that is a:**

Identify the financial industry affiliations and activities of associated persons using the check boxes 1 to 20. The selection of these check boxes is optional.

Disclose the total number of applicant's associated persons in the Total Associated Persons field.

When the value entered in the Total Associated Persons field is:

- Zero: Section B is not displayed (Section 6 of Schedule D is not applicable).
- One: Section B is displayed, however Section 6 of Schedule D is optional to identify one associated person.
- Two or more: Section B is displayed and a separate Section 6 of Schedule D must be completed to identify each associated person.

**Note:** The municipal advisory firm must file Form MA-I for each associated person who engages in municipal advisory activities.

**Applicant must list all such associated persons, including foreign associated persons, on Section 6 of Schedule D:**

Identify each of the applicant's associated person, separately, using the [Add Associated Person] button.

The value entered in the Total Associated Persons field must match the total number of associated persons identified on Schedule D entries, as shown in Figure 8-129.

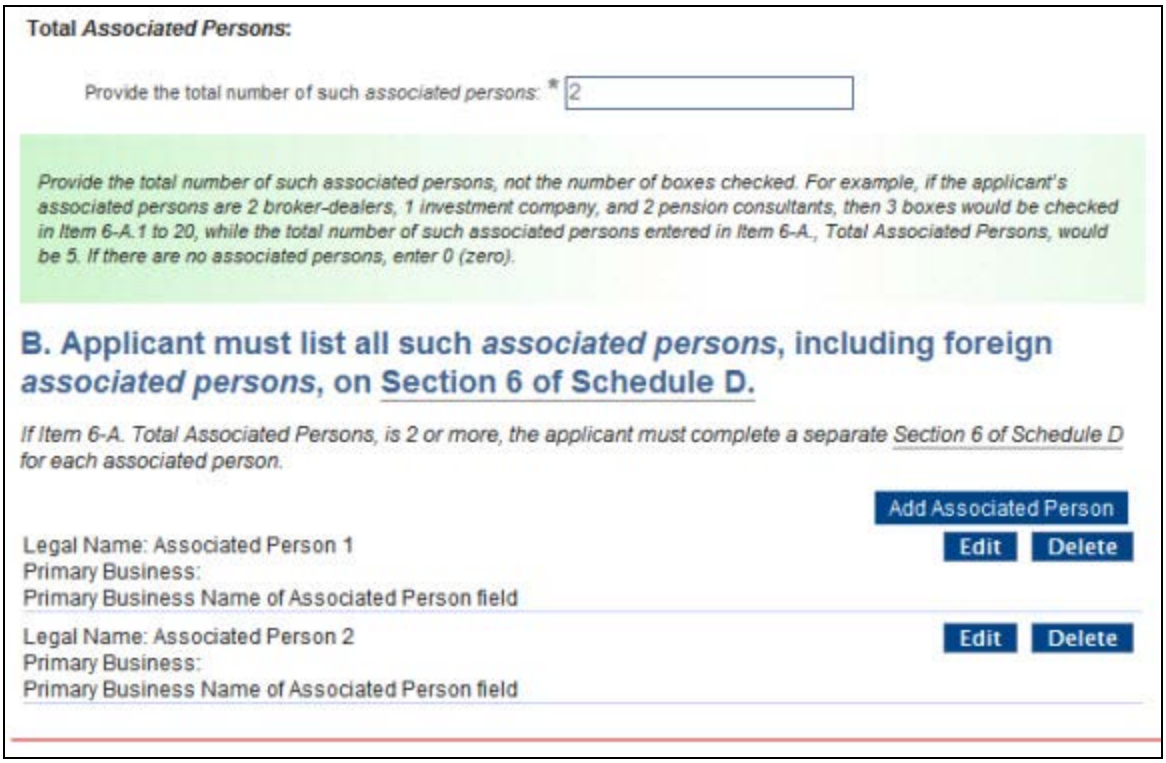



**Figure 8-129: Item 6B - Associated Persons identified on Section 6 of Schedule D**

**Adding an Associated Person**

1. Click the [Add Associated Person] button in Item 6B. The "Financial Industry and Other Activities of Associated Persons" modal window is displayed.
2. Enter the legal name and the primary business name of the associated person in the corresponding fields.
3. In Part A (Associated person is a), select all applicable financial industry affiliations and other activities of the associated person.
4. In Part B (Control Relationships and Foreign Relations), specify the control relationship of the applicant and the associated person and indicate whether the associated person is registered with a foreign regulatory authority.

   If you selected 'Yes' to indicate that the associated person is affiliated with a foreign regulatory authority, click the [Add Regulatory Authority] button. The "Foreign Registration" modal window is displayed where you must enter the name of the foreign regulatory authority and select the name of the country.

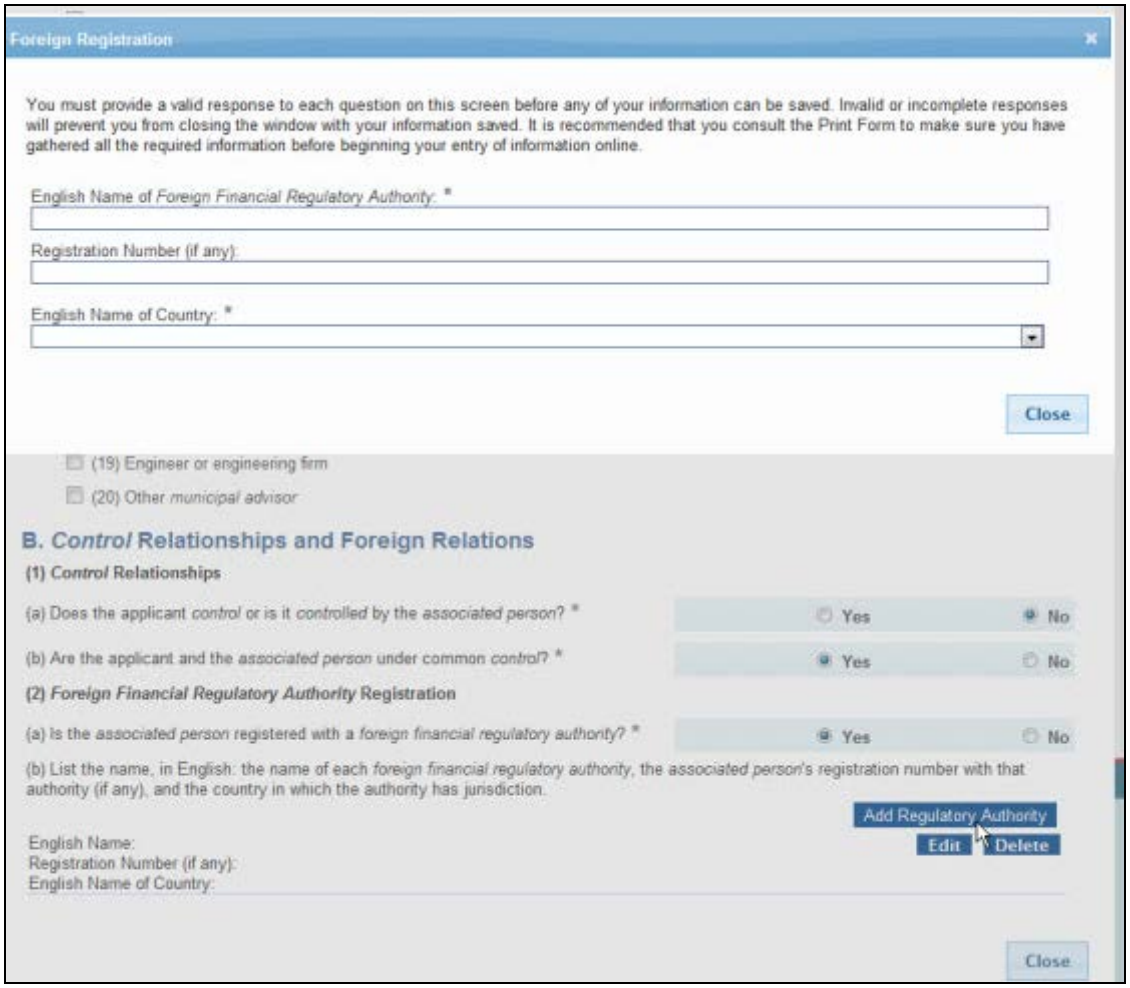



**Figure 8-130: Item 6 - Section 6 of Schedule D, Part B - Foreign Registration**

5. Click the [Close] button to save the information and close the modal window(s).

## Form MA Schedules

Form MA contains supplemental Schedules A, B, C, and D. Schedules A, B, and C, are displayed on the left navigation pane, and Schedule D is displayed in a modal window within an Item.

All applicants filing an initial application must complete Schedule A, and if applicable, Schedule B. Complete Schedule C only when filing an annual or amended filing, as needed to amend Schedules A and/or B submitted in previous submissions. Complete the corresponding sections of Schedule D based on affirmative responses to questions in an Item.

**Note:** For an annual or amended filing, Schedules A and B are displayed on the left navigation pane, where you may view information submitted on a previous Form MA submission.

A comprehensive description and the location of each schedule is available in Table 8-4.

**Table 8-4: Form MA Schedules and Description**

| Schedule | Description | Location |
|---|---|---|
| Schedule A | When submitting an initial application for Form MA, you are required to complete Schedule A. Use Schedule A to provide information on the direct owners and executive officers who are business entities or natural persons of the applicant. | Tab on left navigation pane |
| Schedule A | **Schedule A-1: Direct Owners of Applicant – Business Entities**<br>You must click the [Add Direct Owner – Business Entities] button on the Schedule A: Direct Owners and Executive Officers of the Applicant screen to add details of the direct owners that are business entities. | Schedule A1(a) |
| Schedule A | **Schedule A-2: Direct Owners and Executive Officers of Applicant – Natural Persons**<br>You must click the [Add Direct Owner or Executive Officer - Natural Person] button on the Schedule A: Direct Owners and Executive Officers of the Applicant screen to add details of the direct owners and executive officers who are natural persons. | Schedule A1(b) |
| Schedule B | When submitting an initial application, use Schedule B to provide information on the indirect owners who are business entities or natural persons of the applicant.<br>You must select 'Yes' for "Does applicant have any indirect owners to be reported on Schedule B?" on Schedule A to provide information on the indirect owners of the applicant in Schedule B. | Tab on left navigation pane |
| Schedule B | **Schedule B-1: Indirect Owners of Applicant – Business Entities**<br>You must click the [Add Indirect Owner - Business Entities] button on the Schedule B: Indirect Owners screen to add details of the indirect owners that are business entities. | Schedule B1(a) |
| Schedule B | **Schedule B-2: Indirect Owners of Applicant – Natural Persons**<br>You must click the [Add Indirect Owner - Natural Person] button on the Schedule B: Indirect Owners screen to add details of the indirect owners who are natural persons. | Schedule B1(b) |

| Schedule | Description | Location |
|---|---|---|
| Schedule C | Use Schedule C, only when submitting an amended or annual filing, to amend information that was provided on Schedules A and/or B on a previous submission.<br>Schedules A-1, A-2, B-1, and B-2 are available on the Schedule C: Amendments to Schedules A and B screen. Click the appropriate button for the Schedule you want to update. | Tab on left navigation pane |
| Schedule D - Miscellaneous | Use the text box on the Schedule D: Miscellaneous screen to provide additional information to an Item, Schedule, or DRP or to explain a response to any of the Items. There are different sections of Schedule D that become available based on affirmative responses to certain questions, and they are described below: | Tab on left navigation pane |
| Schedule D - Miscellaneous | **Section 1-B: Other Names under which Municipal Advisor-Related Business is Conducted**<br>You must select 'Yes' for Additional Names in Item 1B(3)(a) on the Identifying Information screen to add additional names in Section 1-B. | Item 1B(3)(b) |
| Schedule D - Miscellaneous | **Section 1-D: Additional Registrations of the Applicant**<br>You must select 'Yes' for Additional Registrations in Item 1D(3)(a) on the Identifying Information screen to add additional registrations in Section 1-D. | Item 1D(3)(b) |
| Schedule D - Miscellaneous | **Section 1-E: Additional Offices at which the Applicant's Municipal Advisor-Related Business is Conducted**<br>You must select 'Yes' for Additional Offices in Item 1E(2)(a) on the Identifying Information screen to add additional offices in Section 1-E. | Item 1E(2)(b) |
| Schedule D - Miscellaneous | **Section 1-F: Additional Website Addresses**<br>You must select 'Yes' for Does the applicant have any additional websites? in Item 1F(2) and specify the total number of additional websites in Item 1F(3) on the Identifying Information screen to add additional websites in Section 1-F.<br>Note: The value entered in Item 1F(3) should match the total number of websites identified in Item 1F(4). | Item 1F(4) |
| Schedule D - Miscellaneous | **Section 1-I: Location of Books and Records**<br>You must select 'Yes' in Item 1I(1) on the Identifying Information screen to add the location of books and records maintained in Section 1-I. | Item 1I(2) |
| Schedule D - Miscellaneous | **Section 1-J: Registration with Foreign Financial Regulatory Authorities**<br>You must select 'Yes' in Item 1J(1) on the Identifying Information screen to add the foreign registration information of the applicant in Section 1-J. | Item 1J(2) |
| Schedule D - Miscellaneous | **Section 1-K: Business Affiliates of the Applicant**<br>You must select 'Yes' in Item 1K(1) on the Identifying Information screen to add the name and registration information of the domestic or foreign business affiliate in Section 1-K. | Item 1K(2) |

| Schedule | Description | Location |
|---|---|---|
| Schedule D - Miscellaneous | **Section 3: Successions**<br>You must select 'Yes' in Item 3A on the Successions screen to add details of the acquired municipal advisory firm in Section 3. | Item 3B |
| Schedule D - Miscellaneous | **Section 4-D: Firms and Other Persons that Solicit Municipal Advisor Clients on the Applicant's Behalf**<br>You must add a value greater than zero in Item 4D on the Information About Applicant's Business screen to add details of the firms or other persons that solicit municipal advisor clients in Section 4-D. | Item 4D |
| Schedule D - Miscellaneous | **Section 4-E: Employees That Also Do Business Independently on the Applicant's Behalf as Affiliates of the Applicant**<br>You must select 'Yes' for Item 4E(1) and specify the number of employees acting as affiliates of the applicant in Item 4E(2) on the Information About Applicant's Business screen to add details of such employees in Section 4-E. | Item 4E(3) |
| Schedule D - Miscellaneous | **Section 5-B: Description of Primary Business (for businesses not listed in Part A of Item 5)**<br>You must select 'Yes' in Item 5B(1) and Item 5B(2) on the Other Business Activities screen to provide details of other business(es) of the applicant in Section 5-B. | Item 5B(3) |
| Schedule D - Miscellaneous | **Section 6: Financial Industry and Other Activities of Associated Persons**<br>You must provide a value greater than one for Total Associated Persons in Item 6A to provide details of the associated persons of the municipal advisory firm in Section 6. | Item 6B |
| Schedule D - Miscellaneous | **Section 8-A: Control Persons**<br>You must select 'Yes' in Item 8A(2) and click either the [Add Firm or Organization] or [Add Natural Person] button in Item 8A(3) on the Owners, Officers and Other Control Persons screen. Provide the details of the control person in<br>Section 8-A(1) Control Persons - Firm or Section 8-A(2) Control Persons - Natural Person, as applicable. | Item 8A(3) |
| Schedule D - Miscellaneous | **Section 8-B: Public Reporting Company**<br>You must select 'Yes' in Item 8B(1) on the Owners, Officers and Other Control Persons screen to identify the public reporting companies reported on Form MA or its variants in Section 8-B. | Item 8B(2) |

The following Form MA Schedules with their primary screens are explained further.

- Section 1-B of Schedule D: Other Names under which Municipal Advisor-Related Business is Conducted
- Schedule A-2: Direct Owners and Executive Officers of Applicant - Natural Persons
- Schedule C: Amendments to Schedules A and B

***Section 1-B of Schedule D*** of Form MA, shown in Figure 8-131, enables you to provide additional names of the municipal advisor-related business.

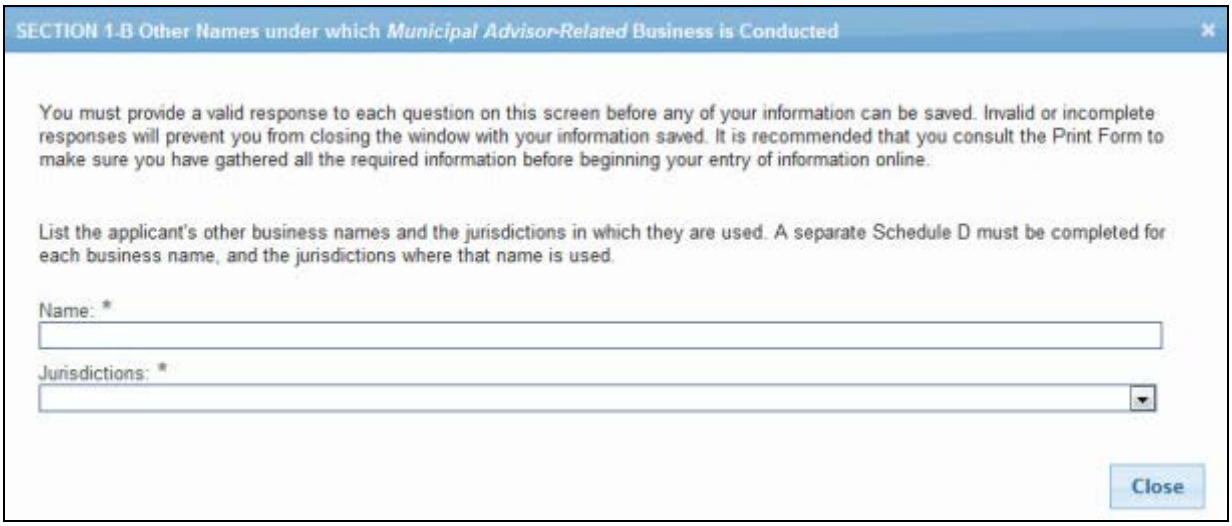



**Figure 8-131: Other Names under which Municipal Advisor-Related Business is Conducted**

### Adding, Deleting, or Amending Additional Names

1. To add a new name, click the [Add Name] button, located under Item 1B(3)(b).
   a. In the corresponding modal window, enter the other name of the municipal advisor-related business in the Name field. Select the jurisdiction under which the business is registered from the drop-down list.
   b. Click the [Close] button to save and close the modal window. The name you added is displayed in Item 1B(3)(b), List of any additional names.
2. To update an existing entry, click the [Edit] button adjacent to the entry. In the corresponding modal window, make the correction and click the [Close] button to save and finish.
3. To delete an existing entry, click the [Delete] button adjacent to the entry. Click the [Yes] button when prompted for confirmation.

   **Note:** Clicking the [Delete] button only deletes the newly added entries (since the last submission).

***Schedule A-2*** of Form MA, shown in Figure 8-132, enables you to provide information on the Direct Owners and Executive Officers who are natural persons.

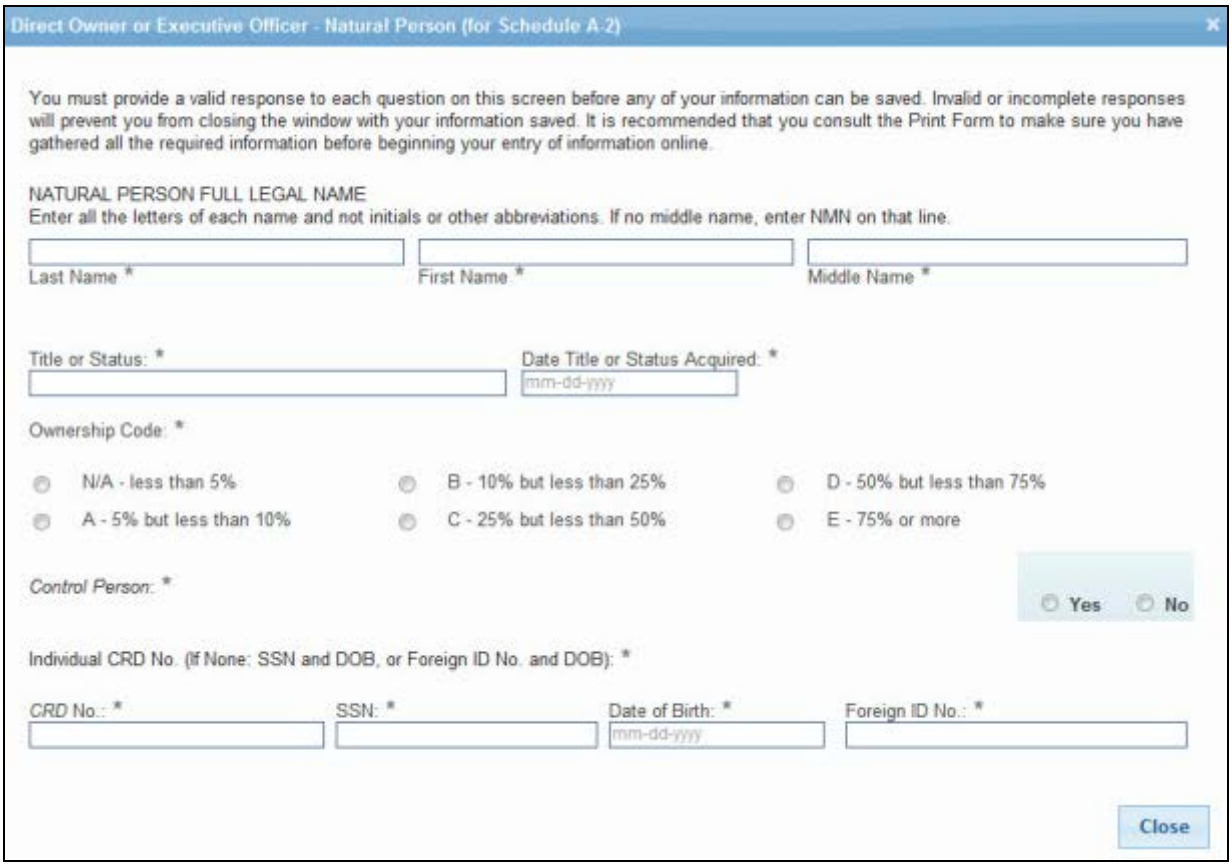



**Figure 8-132: Direct Owner or Executive Officer – Natural Person**

## Adding or Deleting a Direct Owner who is a Natural Person

1. Click the [Add Direct Owner or Executive Officer - Natural Person] button to identify a direct owner or an executive officer who is a natural person. The "Direct Owner or Executive Officer - Natural Person (for Schedule A-2)" modal window is displayed.
   a. Enter the name, title or status, date when title or status was acquired, and other relevant information of the direct owner in the fields displayed.
   b. Select an appropriate Ownership Code for the direct owner and indicate whether the identified direct owner is a control person.
   c. Click the [Close] button to save and close the modal window. The entry added is displayed in Section 1 of Schedule A.
2. Click the [Delete] button, adjacent to an entry, to delete an entry prior to submission. Click the [Yes] button when prompted for confirmation.

**Note:** For annual or amended filings, Schedules A and B are read-only. To update an existing entry, use Schedule C on an annual or amended filing.

***Schedule C*** of an amended filing (Figure 8-133) or an annual filing enables you to add a new direct or indirect owner, and amend information provided on Schedule A (Direct Owners) and/or Schedule B (Indirect Owners) on a previous Form MA submission.

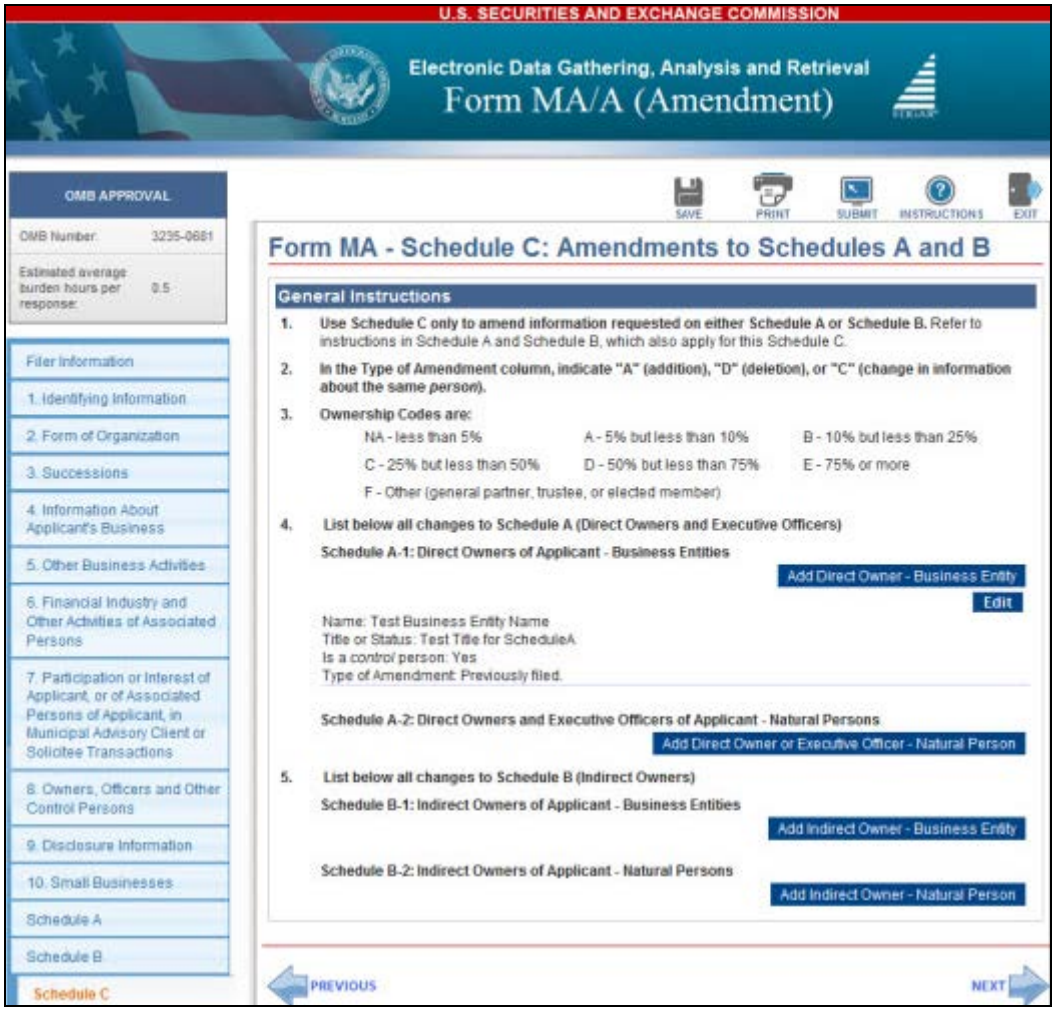



**Figure 8-133: Schedule C: Amendments to Schedules A and B**

Schedules A and B with any entries added on a previous Form MA submission are listed on the Schedule C: Amendments to Schedules A and B screen.

- Click the [Edit] button, adjacent to an entry, to update an existing entry.
- Click the [Add Direct Owner - Business Entity] button to add a direct owner that is a business entity.
- Click the [Add Direct Owner or Executive Officer - Natural Person] button to add a direct owner or executive officer who is a natural person.
- Click the [Add Indirect Owner - Business Entity] button to add an indirect owner that is a business entity.
- Click the [Add Indirect Owner - Natural Person] button to add an indirect owner who is a natural person.

## Form MA Disclosure Reporting Pages

Form MA and its variants include three types of Disclosure Reporting Pages (DRPs). The DRPs can either be an initial or amended response (to report a change to any of the information provided on a previously reported disclosure event).

**Note:** Any supporting documents must be provided using the Documents tab on the left navigation pane. For details on how to attach a document, refer to Section 8.2.14.4, "Municipal Advisor Documents."

Affirmative responses to any of the questions in Item 9 will add the corresponding disclosure tab on the left navigation pane. Figure 8-134: Item 9 Disclosure Information shows how your response to question C(1) in Item 9 adds the Regulatory Action DRP tab on the left navigation pane.

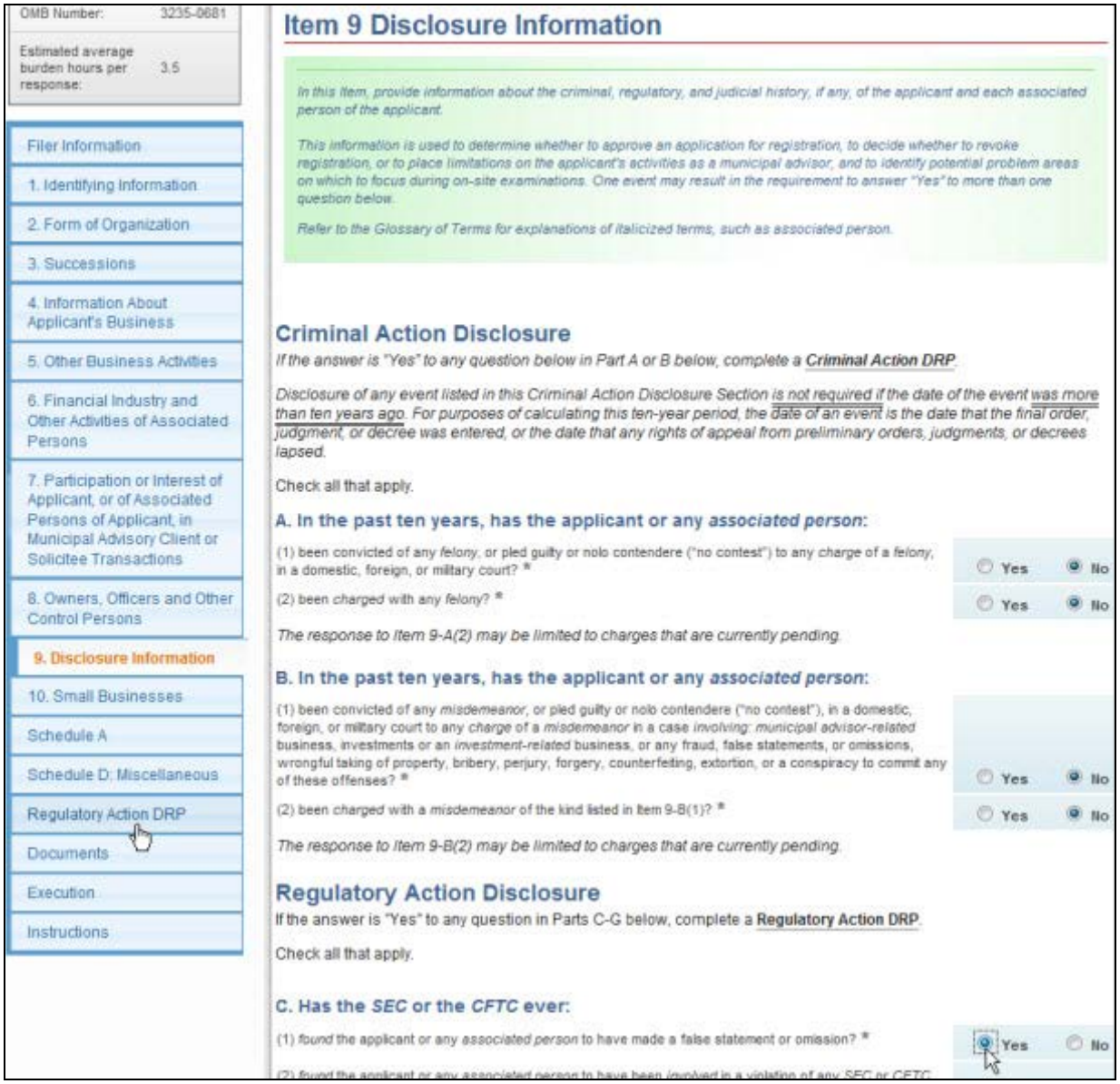



**Figure 8-134: Item 9 Disclosure Information**

The three types of DRPs on Form MA and its variants are listed below:

- **Criminal Action DRP**: Use this DRP to report details for affirmative responses to questions in Items 9A and 9B of Form MA or its variants.
- **Regulatory Action DRP**: Use this DRP to report details for affirmative responses to questions in Items 9C, 9D, 9E, 9F, and 9G of Form MA or its variants.
- **Civil Judicial Action DRP**: Use this DRP to report details for affirmative responses to questions in Item 9H of Form MA or its variants.

**Completing Disclosure Reporting Pages (DRPs) on Form MA**

To report an event, click the appropriate disclosure tab on the left navigation pane. The corresponding disclosure reporting page is displayed. For example, clicking the Regulatory Action DRP tab displays the Regulatory Action Disclosure Reporting Page (MA) screen as shown in Figure 8-135. This screen enables you to add a regulatory action on the "Regulatory Action DRP" modal window (Figure 8-136) by clicking the [Add Regulatory DRP] button.

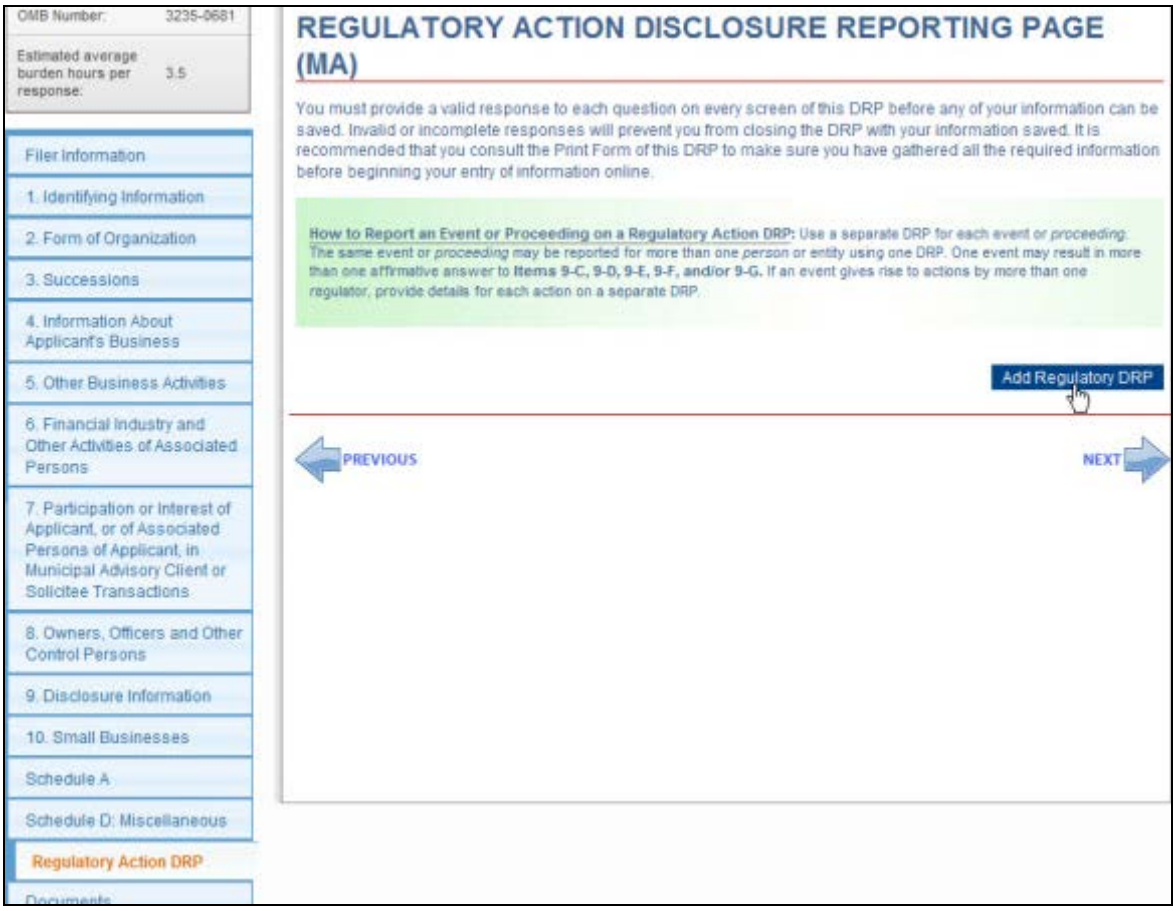



**Figure 8-135: Form MA Regulatory Action Disclosure Reporting Page**

**Note:** When filing an amended or annual filing, a new entry must be added to the DRP to report a new event/proceeding or a new case arising out of an existing event/proceeding that was reported earlier on Form MA. (Do not add the new case to an existing entry.)

The "Regulatory Action DRP" modal window is shown in Figure 8-136 and explained further.

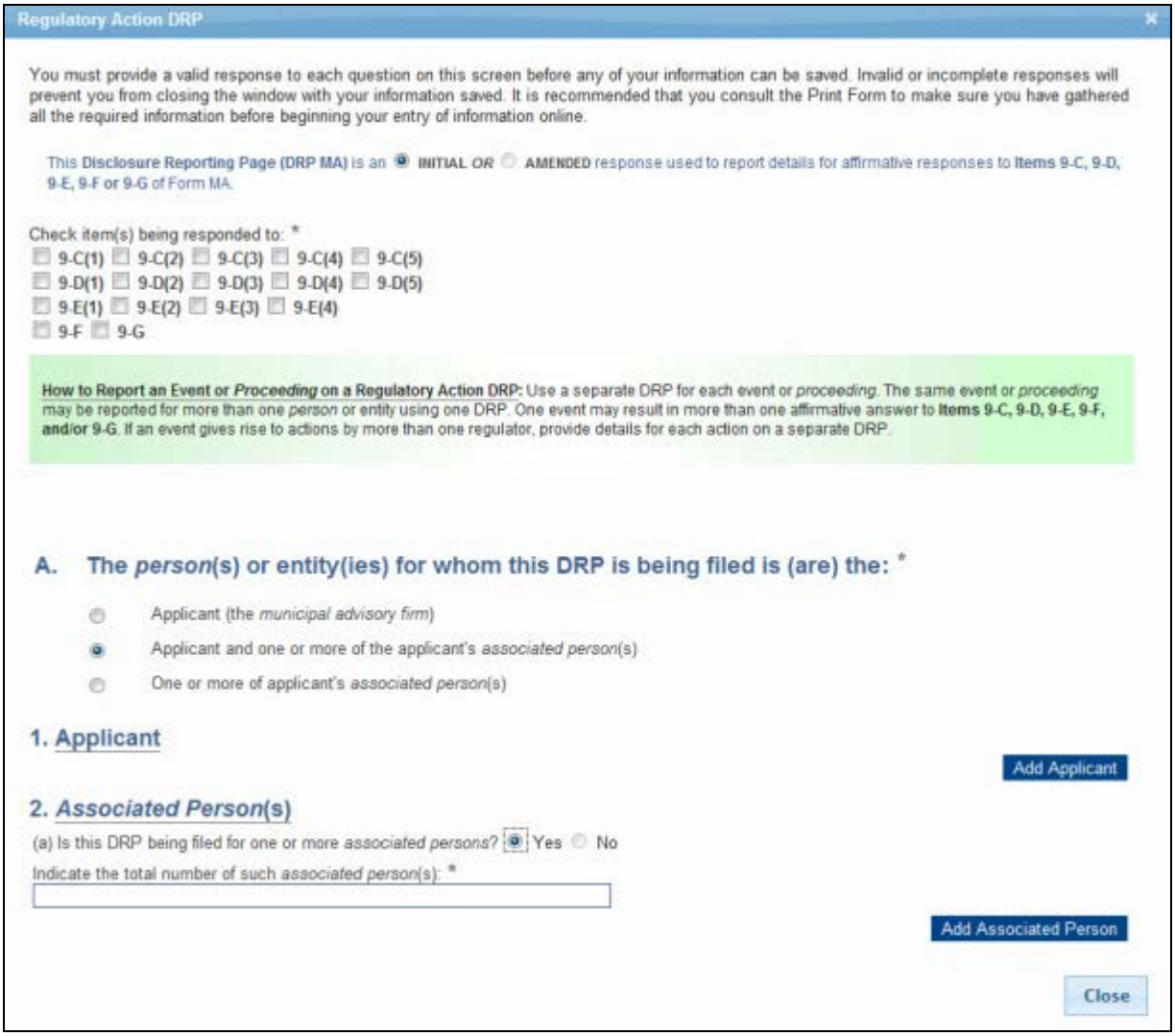



**Figure 8-136: Form MA – Regulatory Action DRP modal window**

This Disclosure Reporting Page (DRP MA) is an: "Initial" radio button is pre-populated, if a new event is being added to the DRP. Alternatively, the "Amended" radio button will be pre-populated if an event reported earlier (on Form MA or its variants) is being updated.

Check item(s) being responded to: Select the applicable check boxes to match the questions with affirmative responses in Item 9.

There are two parts to each DRP on Form MA, and they are to be completed as applicable. In Part 1 of the DRP, specify whom the DRP is being filed for and if applicable, provide the total number of associated persons, the type and identifying information of each associated person. Proceed further by specifying whether a DRP is on file elsewhere for the event being reported and if needed, complete Part 2 of the DRP.

A. **The person(s) or entity(ies) for whom this DRP is being filed is (are) the**: Based on the selection, a section for Applicant and/or Associated Person(s) is displayed.

1. **Applicant**: Follow the steps below to provide information about the applicant's disciplinary event on the "Applicant" modal window.
   a. Click the [Add Applicant] button on the "Regulatory Action DRP" modal window to report the event being filed for the applicant. The "Applicant" modal window is displayed (Figure 8-137) where you must complete Part 2, if applicable.

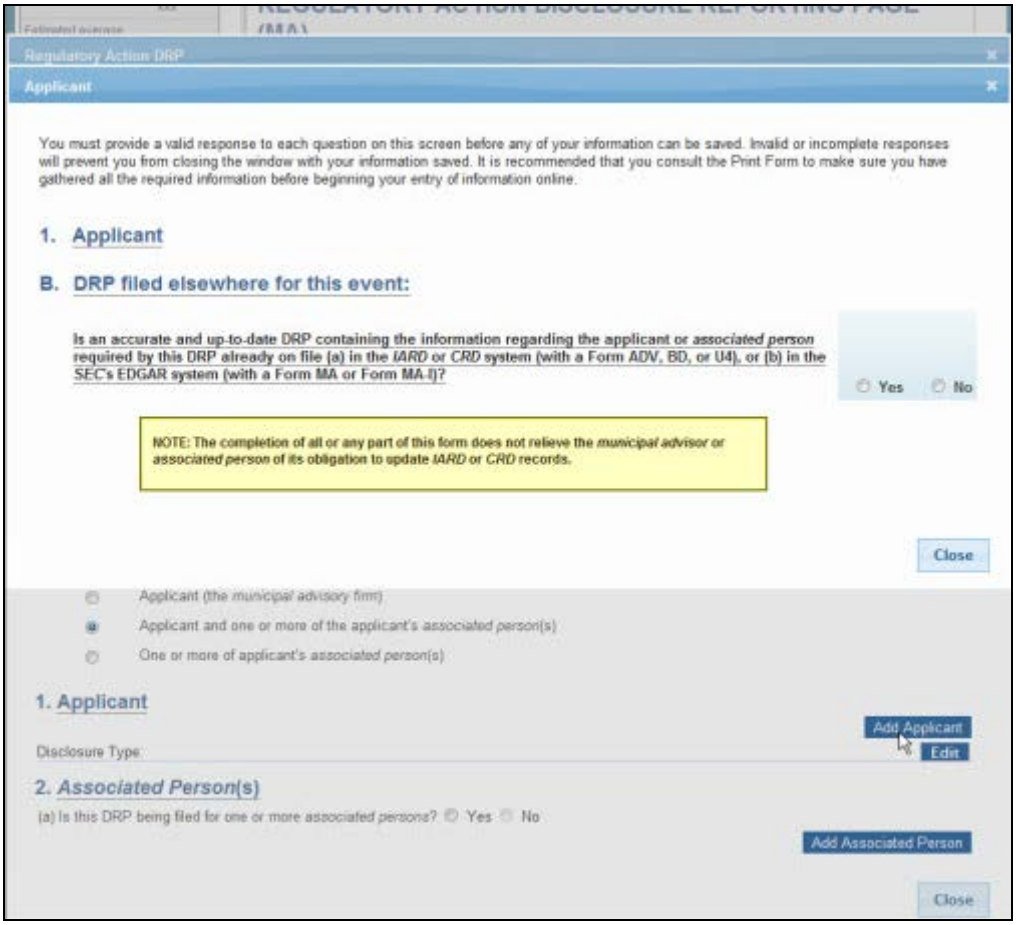



**Figure 8-137: Form MA – Regulatory Action DRP – Applicant modal window**

**DRP or Other Disclosure Filed Elsewhere for this Event:** Based on the selection, provide the details of a previously submitted filing or the details of the event in Part 2 of the DRP.

a. Click the "Yes" radio button if the event being reported has already been filed elsewhere on a form such as Form ADV, BD, or U4, Form MA, or Form MA-I. Subsequently, provide details of that filing, such as the name on registration.
b. Click the "No" radio button if the event being reported has not been filed elsewhere on another form. Regulatory Action DRP Part 2 is displayed where you must provide the details of the event or proceeding being reported.
c. Click the [Close] button on the "Applicant" modal window to save the information and proceed further. The event added for the applicant is displayed under the Applicant section on the "Regulatory Action DRP" modal window.

d. Click the [Close] button on the "Regulatory Action DRP" modal window if all required information has been provided for the reported event. The DRP added is displayed on the Regulatory Action Disclosure Reporting Page (MA) screen.

2. **Associated Person(s)**: Follow the steps below to provide information about the associated person's disciplinary event on the "Associated Person" modal window.
   a. Click the "Yes" radio button for (a) Is this DRP being filed for one or more associated persons field and enter the total number of associated persons involved with the event being reported in the Indicate the total number of such associated person(s) field.
   b. Click the [Add Associated Person] button on the "Regulatory Action DRP" modal window to identify the associated person involved in the event being reported and their details. If there is more than one associated person involved with the same event, identify each associated person separately. In the corresponding "Associated Person" modal window, provide identifying information and registration information of the associated person, and if applicable, complete Regulatory Action DRP Part 2.

Figure 8-138: Form MA/A - Regulatory Action DRP - Applicant modal window shows a Regulatory Action DRP being amended.

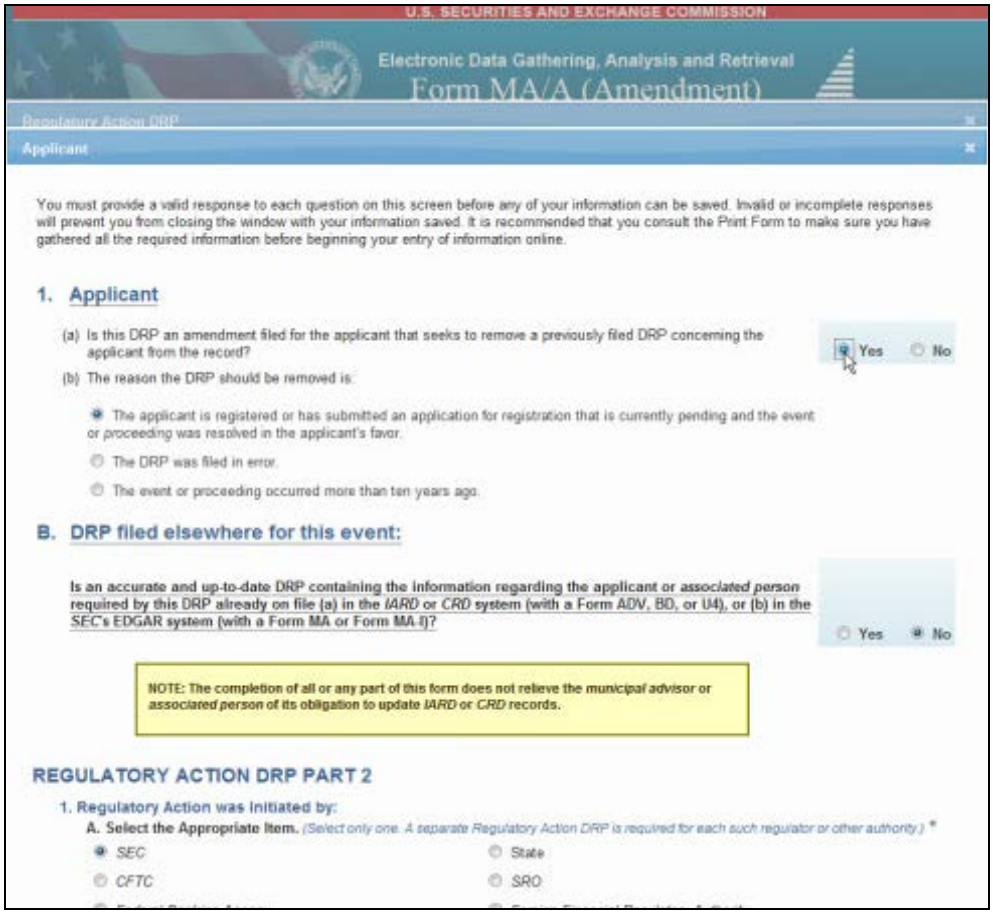



**Figure 8-138: Form MA/A – Regulatory Action DRP – Applicant modal window**

### 8.2.14.2 Form MA-I: Information Regarding Natural Persons Who Engage in Municipal Advisory Activities

Form MA-I must be filed by the municipal advisory firm for each associated person of the firm who engages in municipal advisory activities. A sole-proprietor must file both Form MA and MA-I when applying for registration to become a municipal advisor. The form contains seven Items and seven Disclosure Reporting Pages. You must complete all applicable Items, all applicable Disclosure Reporting Pages (DRPs), and attach any required documents when submitting Form MA-I or its variants. These Items and DRPs are explained further in this section

**Form MA-I Items**

Item 1: Identifying Information: Provides information about the associated person of the firm who engages in municipal advisory activities or the sole proprietor. This item is explained further below.

Item 2: Other Names: Discloses any other names (besides the full legal name provided in Item 1) the individual uses or has ever used since the age of 18, including nicknames, aliases, and names used before or after marriage.

Item 3: Residential History: Provides, in reverse chronological order, all the addresses at which the individual has resided for the past five years, without leaving a gap greater than three months between addresses.

Item 4: Employment History: Provides, in reverse chronological order, the complete employment history and status of the individual, such as full-time and part-time employment, self-employment, military service, homemaking, unemployed, full-time education, extended travel, or other similar statuses, for the past 10 years, without leaving a gap greater than three months between entries.

Item 5: Other Business: Provides details about any other business the individual is currently engaged in as a proprietor, partner, officer, director, employee, trustee, agent, or otherwise.

Item 6: Disclosure Information: Discloses selected portions of the disciplinary history and financial history of the individual. Based on affirmative responses to certain Item 6 questions, a corresponding DRP (displayed as one of the following tabs on the left navigation pane: Criminal Action DRP, Regulatory Action DRP, Investigation DRP, Civil Judicial Action DRP, Customer Complaint/Arbitration/Civil Litigation DRP, Termination DRP, or Judgment/Lien DRP) must be completed.

Item 7: Signature: Certifies that any information and statements made in the Form MA-I, including exhibits and any other information submitted, are true and correct for the municipal advisory firm and its signatory and for the sole proprietor.

**Item 1: Identifying Information**

The Identifying Information screen has two sections (A and B), which allow you to enter identifying details of the individual (applicant as a sole proprietor or the associated person of the municipal advisory firm); the number of municipal advisory firms with which the individual is employed and registration information of such firms; and the individual's office locations. Form MA-I, Item 1 Identifying Information is shown in Figure 8-139.

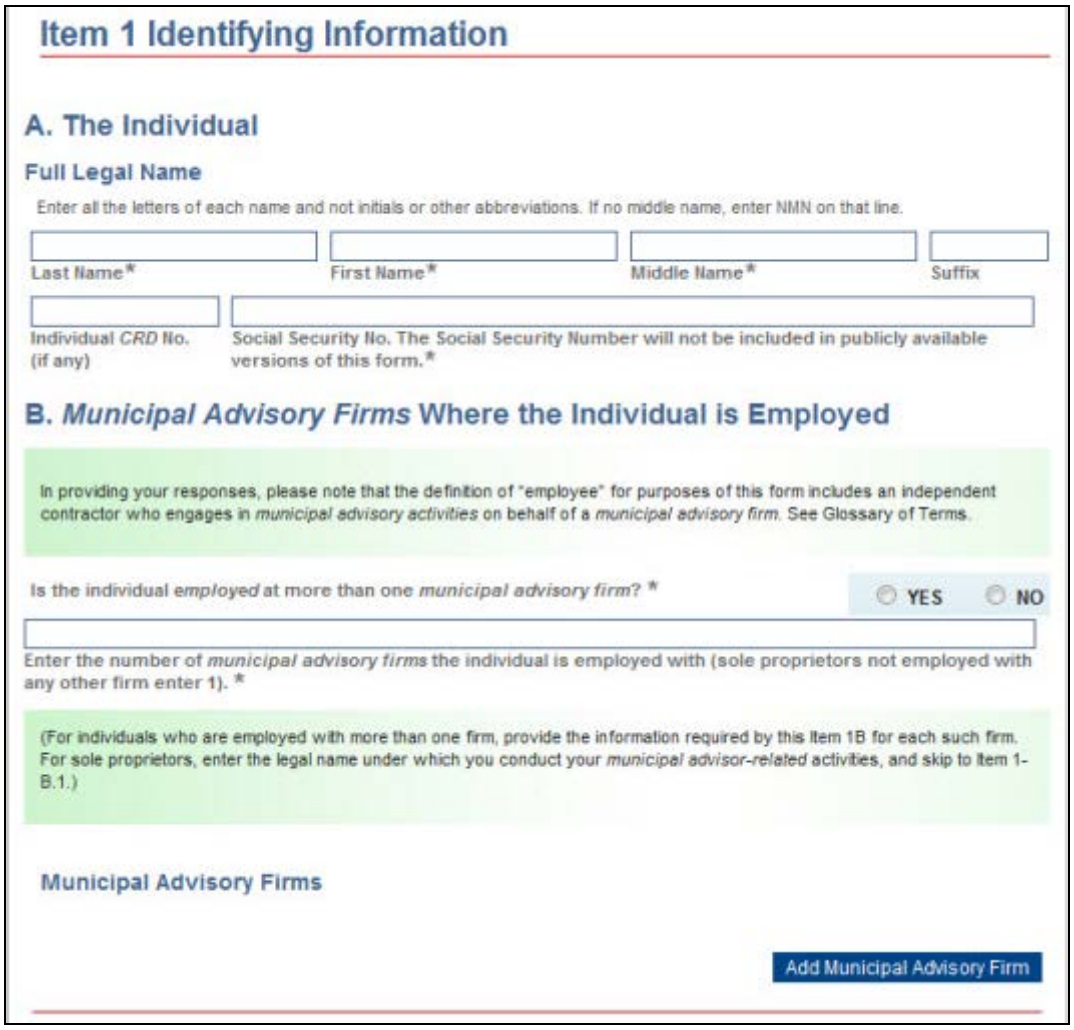



**Figure 8-139: Item 1: Identifying Information**

A. **The Individual**: Enter the full legal name and the social security number of the individual in the corresponding fields.

   **Note:** If the individual does not have a social security number, enter 000-00-0000. The social security number is needed for regulatory purposes, however, it will not be included in submission available for public viewing.

B. **Municipal Advisory Firms Where the Individual is Employed**: Provide the number of municipal advisory firms with which the individual is employed and subsequently, provide details of each such firm using the [Add Municipal Advisory Firm] button on the "Advisory Firm" modal window.

## Adding Municipal Advisory Firm Information

1. Click the [Add Municipal Advisory Firm] button in Item 1B to add information about the individual's municipal advisory firm. The "Advisory Firm" modal window is displayed.

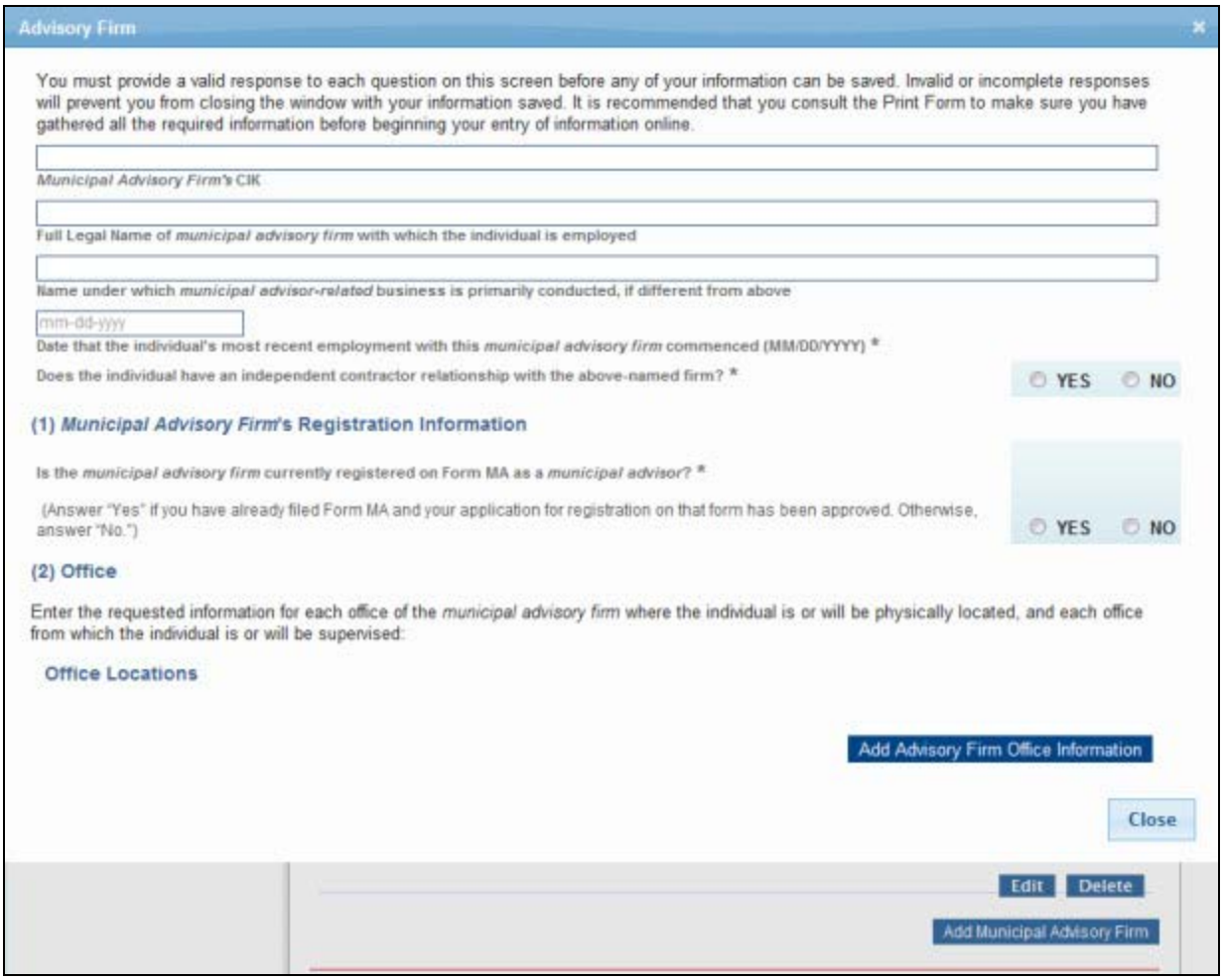



**Figure 8-140: Item 1B: Advisory Firm modal window**

2. Enter the name of the firm in the Full Legal Name of municipal advisory firm with which the individual is employed field. If the CIK of the firm is provided in the Municipal Advisory Firm's CIK field, then the name field is pre-populated with company information maintained in EDGAR for the firm's CIK, and the name field becomes non-editable.
3. Enter the individual's start date at this firm in the Date that the individual's most recent employment with this municipal advisory firm commenced (MM/DD/YYYY) field. (A future date is not allowed for this field.)
4. Specify whether the individual has an independent contractor relationship with this firm.
5. In Item 1B(1), indicate whether this firm is registered as a municipal advisor on Form MA.
   a. If the firm is registered (selected the "Yes" radio button), then provide the SEC file number for the approved Form MA in the corresponding field.

b. If the firm has filed a Form MA application that is pending approval (selected the "No" radio button), then provide the Form MA filing date in the corresponding field. (The EDGAR CIK No. field is pre-populated with the CIK entered in the Municipal Advisory Firm's CIK field.)

c. If the firm has not yet filed a Form MA application (selected the "No" radio button), then provide an explanation in the corresponding text field.

**Adding Office Locations**

1. Click the [Add Advisory Firm Office Information] button on the "Advisory Firm" modal window in Item 1B(2). The "Office Address" modal window is displayed. This screen allows you to add the office location(s) where the individual is physically located at and supervised from.

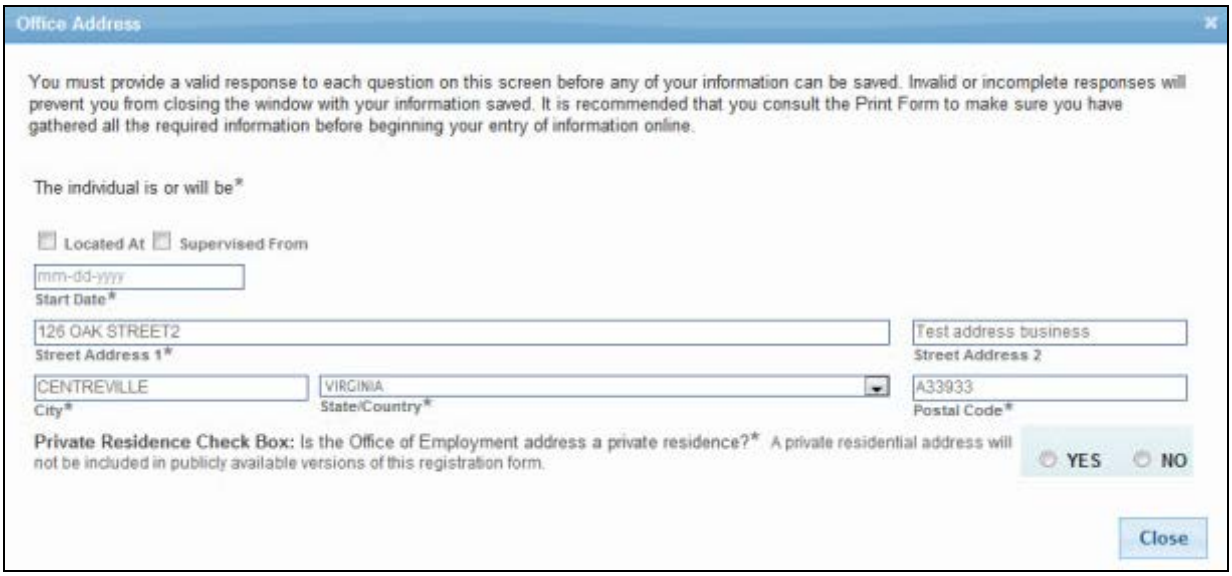



**Figure 8-141: Form MA-I – Advisory Firm – Office Address modal window**

2. Specify whether the address is where the firm is located and/or where the individual is supervised from. If the CIK of the firm is provided in the Municipal Advisory Firm's CIK field on the "Advisory Firm" modal window, then the address fields are pre-populated with information maintained in EDGAR for the CIK entered. However, you may update the address fields for this filing, as needed.

   a. Enter the Start Date for the address. A date prior to the start date provided in Item 1B for Date that the individual's most recent employment with this municipal advisory firm commenced (MM/DD/YYYY) field or a future date is not allowed.

   b. Click the [Close] button to save and finish adding the location.

3. Click the [Close] button on the "Advisory Firm" modal window to save and finish adding information for the municipal advisory firm. The name of the added municipal advisory firm is displayed in Item 1B.

### Form MA-I Disclosure Reporting Pages

Form MA-I and its variants include seven types of Disclosure Reporting Pages (DRPs). The DRPs can either be an initial response or an amendment to report a change in status to a previously reported disclosure event. Affirmative responses to any of the questions in Items 6A through 6J, and 6M will add a corresponding disclosure tab on the left navigation pane.

The seven types of DRPs on Form MA-I are listed below:

- Criminal Action DRP: Use this DRP to report details for affirmative responses to questions in Items 6A and 6B of Form MA-I or its variants.
- Regulatory Action DRP: Use this DRP to report details for affirmative responses to question(s) in Items 6C, 6D, 6E, 6F, and 6G(1) of Form MA-I or its variants.
- Investigation DRP: Use this DRP to report details for an affirmative response to Item 6G(2) of Form MA-I or its variants.
- Civil Judicial Action DRP: Use this DRP to report details for affirmative responses to questions in Item 6H of Form MA-I or its variants.
- Customer Complaint/Arbitration/ Civil Litigation DRP: Use this DRP to report details for affirmative responses to questions in Item 6I of Form MA-I or its variants.
- Termination DRP: Use this DRP to report details for affirmative responses to questions in Item 6J of Form MA-I or its variants.
- Judgment/Lien DRP: Use this DRP to report details for an affirmative response to Item 6M of Form MA-I or its variants.

**Note:** A separate DRP needs to be filed for each event or proceeding, and for separate cases arising out of the same event. You must report each event separately for the applicant as a sole proprietor and/or each associated person, as applicable.

### Completing Disclosure Reporting Pages (DRPs) on Form MA-I

There are two parts to each DRP on Form MA-I or its variants, and they are to be completed as applicable. The Criminal Action Disclosure Reporting Page (MA-I) screen (Figure 8-142) allows you to report an event or proceeding on a Criminal Action.

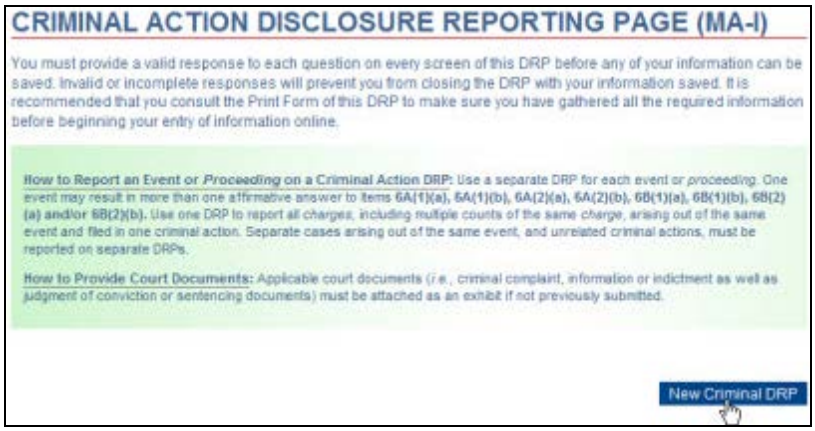



**Figure 8-142: Criminal Action Disclosure Reporting Page (MA-I) Screen**

For each DRP, complete the preliminary steps given below for a Criminal Action DRP.

1. Click the [New Criminal DRP] button on the Criminal Action Disclosure Reporting Page (MA-I) screen. The "Criminal DRP" modal window is displayed.
2. Select the appropriate check box(es) that corresponds to the question(s) you responded to in Item 6.

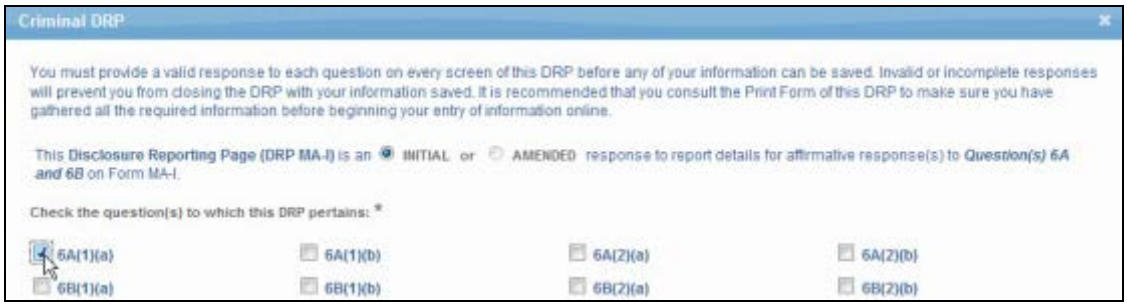



**Figure 8-143: Criminal DRP modal window – Part 1**

3. Specify whether a DRP for this event has been previously submitted to the SEC on any other forms.
   a. If yes, select the form where this DRP was reported, and provide details of the existing filing in the corresponding fields.
   b. Click the [Close] button to save the information and close the modal window.

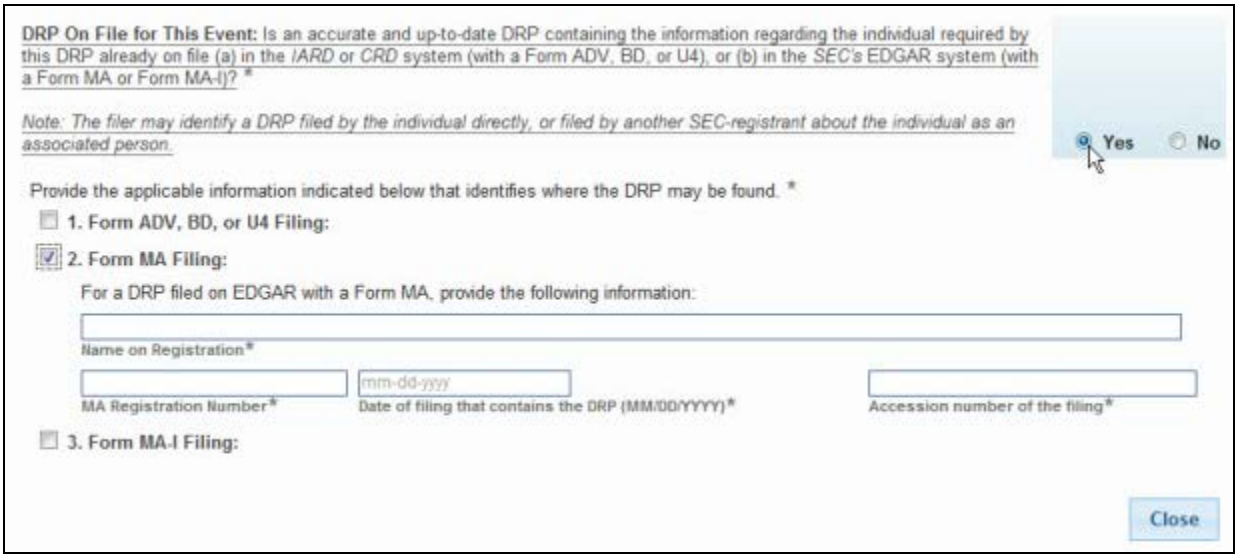



**Figure 8-144: Criminal DRP modal window – DRP on File for This Event**

   c. If no, proceed further on the page to provide details of the event being reported, in Part 2 of the DRP (Figure 8-145).

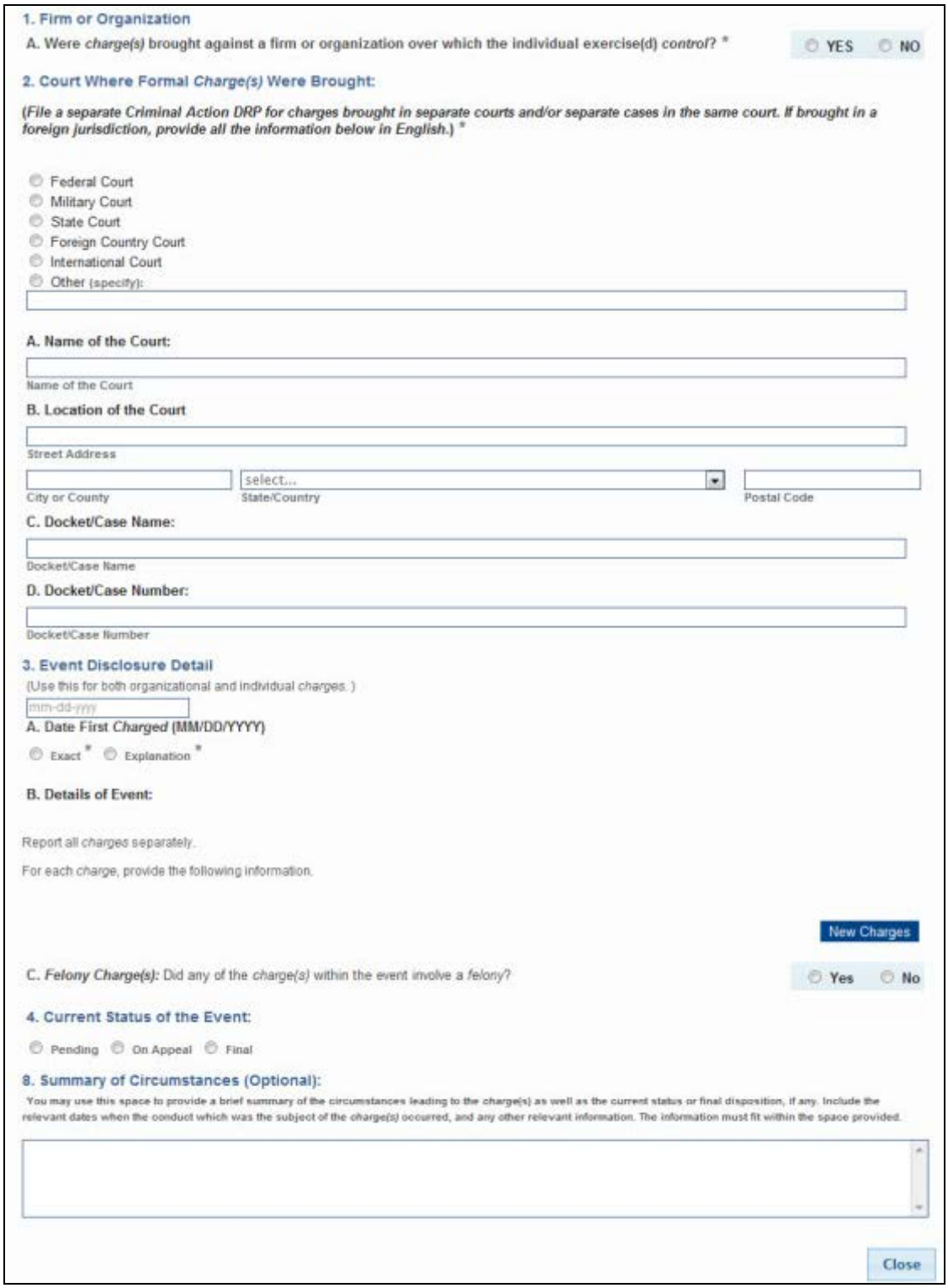



**Figure 8-145: Criminal DRP modal window – Part 2**

1. **Firm or Organization**: Indicate whether the charges were brought against a firm. If 'Yes', provide details of the firm in the fields displayed.

2. **Court Where Formal Charge(s) Were Brought**: Specify the jurisdiction where formal charges were brought and provide the name and location of the court along with the formal name and number of the case.
3. **Event Disclosure Detail**: Provide the date of the first charge and disclose the details of the event in "Charge Details" modal window (Figure 8-146), displayed upon clicking the [New Charges] button in section 3B.

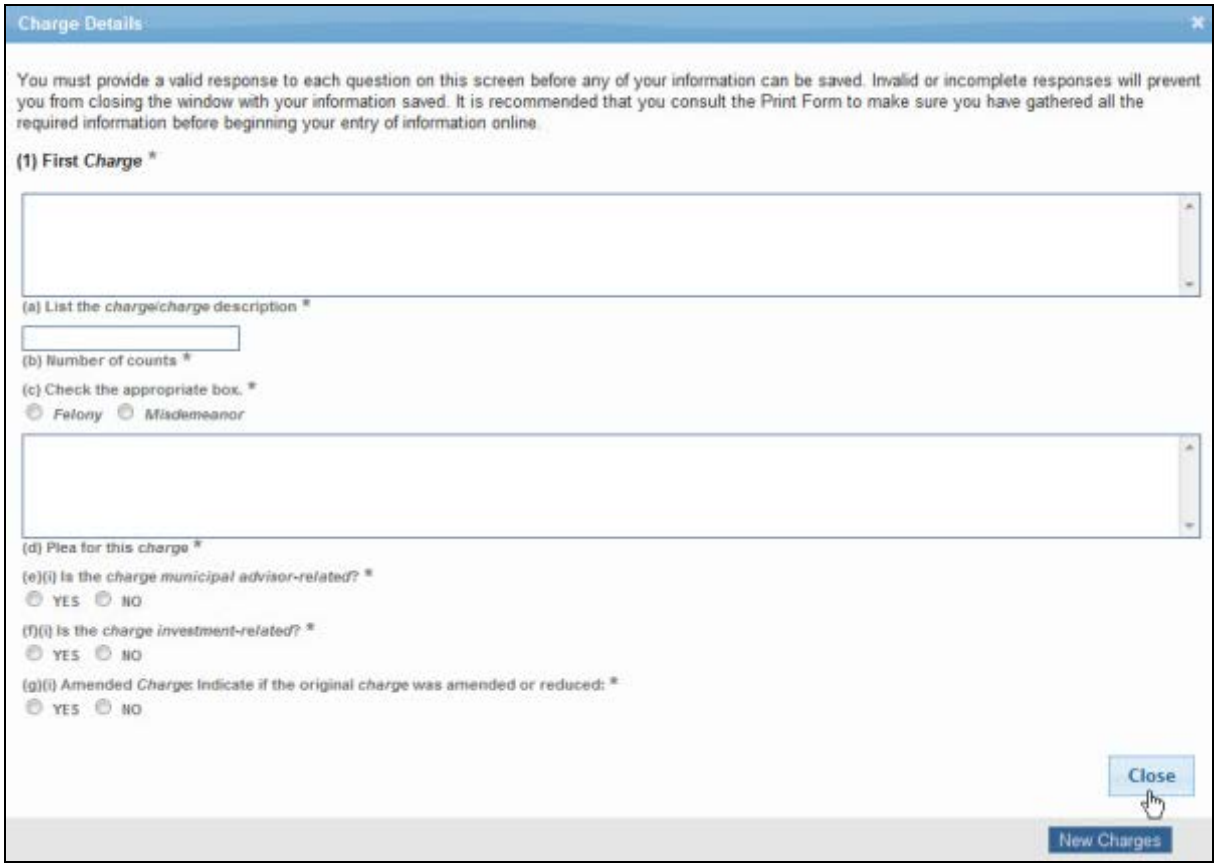



**Figure 8-146: Criminal Action DRP – Charge Details**

Based on your responses on the "Charge Details" modal window, you may be required to provide additional details, such as the product type or the date on which the original charge was amended or reduced in the corresponding fields provided.

a. Click the [Close] button to save and finish adding the charge details. The Charge added is displayed on the "Criminal DRP" modal window.
b. Specify whether any of the charges within the event involved a felony.

4. **Current Status of the Event:**
   a. Specify whether the current status of the event is pending, on appeal, or final. Based on the selection, applicable sections (5 to 8) on the "Criminal DRP" modal window are displayed. Figure 8-147: Criminal Action Disclosure - Current Status - Pending shows how selecting the status of the event displays the applicable section on the DRP.

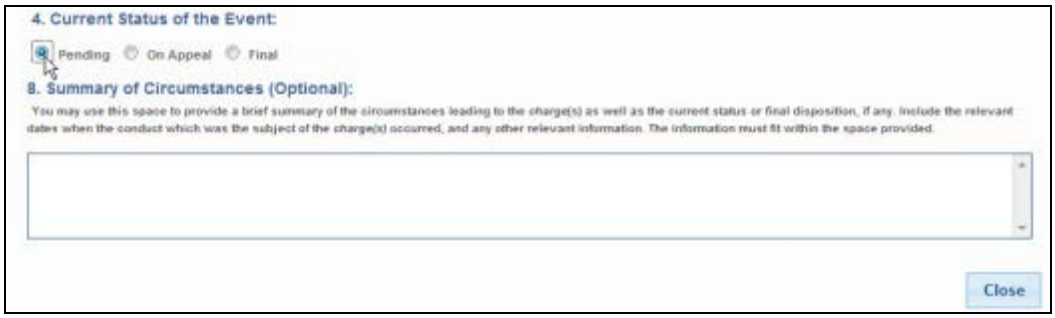



**Figure 8-147: Criminal Action DRP – Current Status - Pending**

Section 8, Summary of Circumstances is displayed when the "Pending" radio button is selected. A summary of the circumstances leading to the charges may be provided in this section.

b. If the current status of an event is 'On Appeal,' select the "On Appeal" radio button. Sections 5-8 are displayed. Provide details of the appeal, such as the date the event status changed and the jurisdiction in which the case is on appeal. In addition, provide disposition disclosure details for each charge on the "Disposition Charge Details" modal window (Figure 8-148, displayed upon clicking the [New Disposition Charges] button in section 7(a) on the "Criminal DRP" modal window.

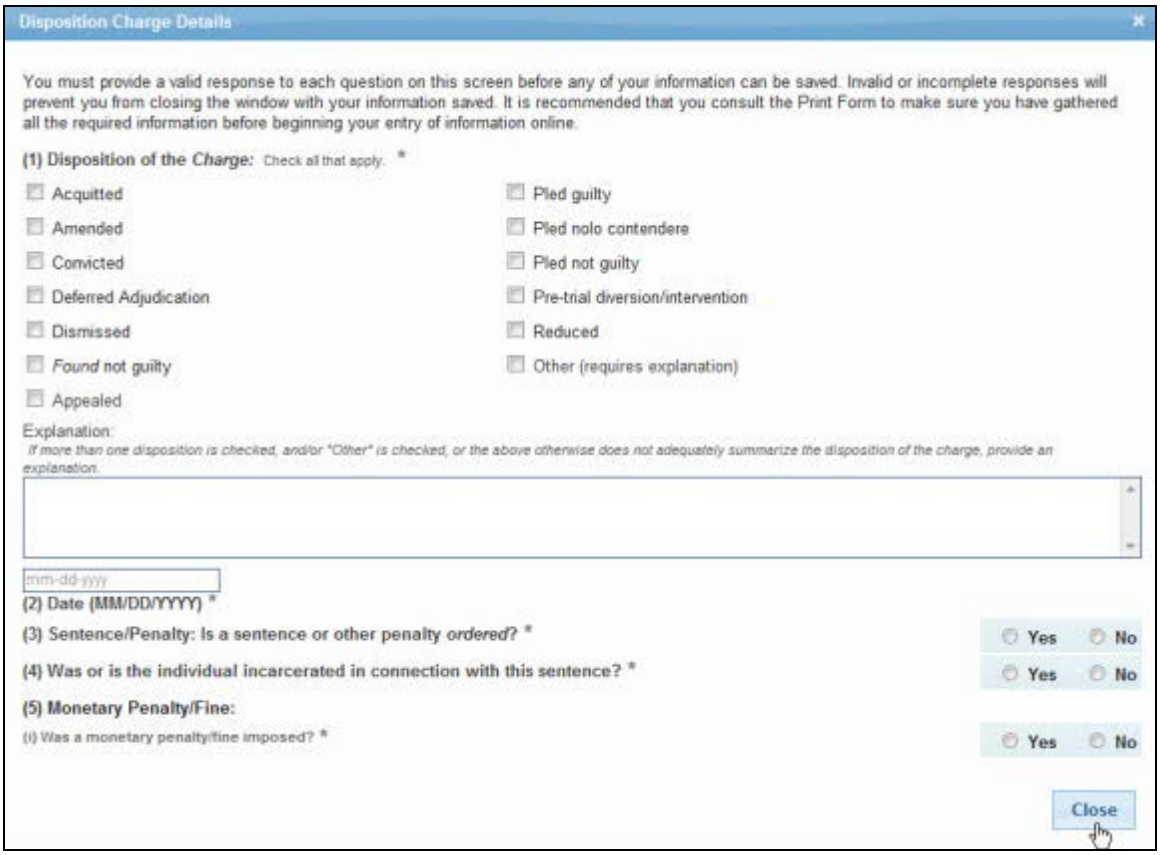



**Figure 8-148: Criminal Action DRP – Disposition Charge Details**

c. If the current status of an event is 'Final,' select the "Final" radio button. Sections 5, 7, and 8 are displayed. Provide additional details in the sections displayed, such as the date the event status changed and the disposition disclosure details for each charge.

d. Click the [Close] button on the "Criminal DRP" modal window to save and finish adding details of the event. The Selected Questions, Name of the Court, and the Docket case Name for the event added appear on the Criminal Action Disclosure Reporting Page (MA-I) screen as shown in Figure 8-149.

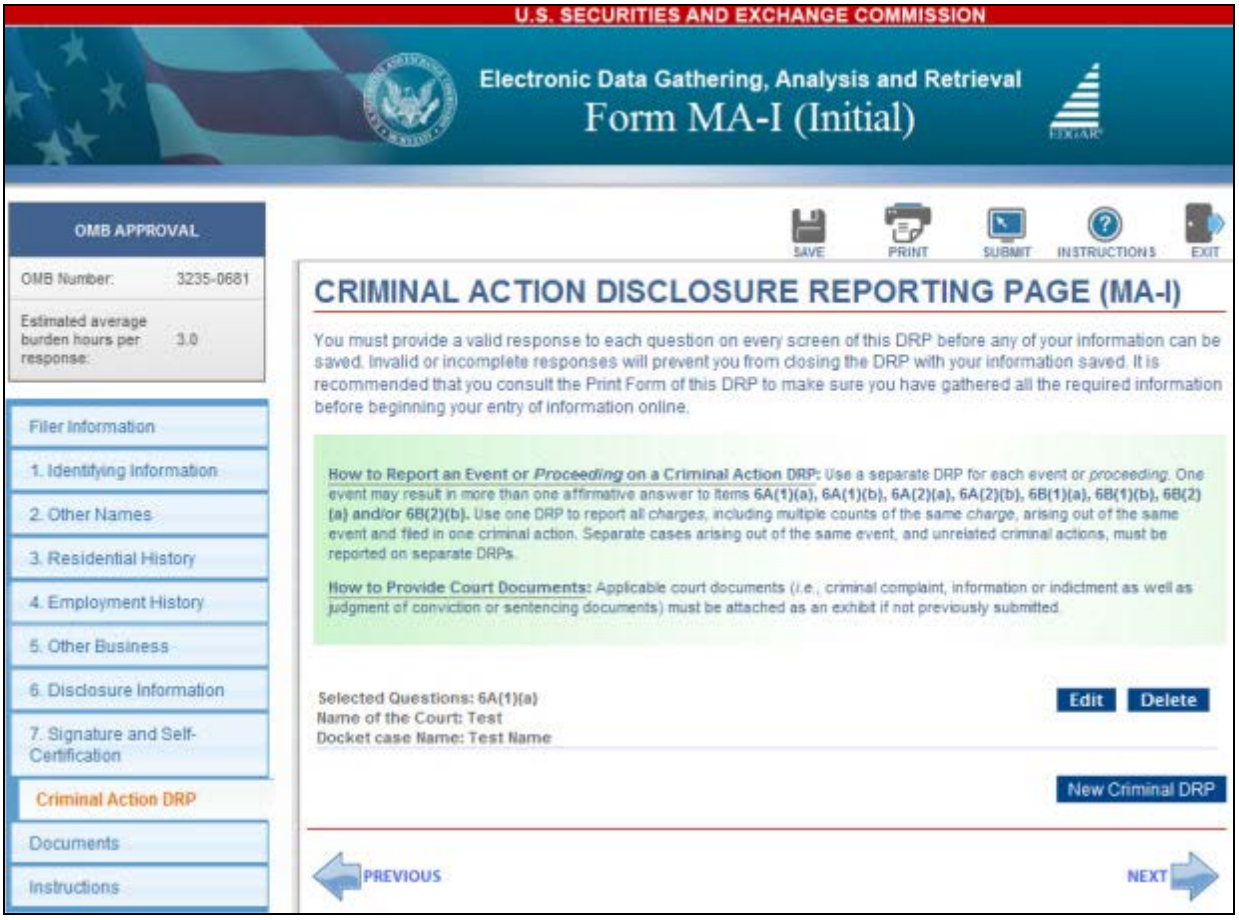



**Figure 8-149: Criminal Action Disclosure Reporting Page (MA-I), Event added**

**Note:** A previously submitted DRP will remain on a filing until it is marked to be removed on an amended Form MA or MA-I filing.

When filing an amendment to remove the DRP from a previously submitted Form MA-I filing, select the "Yes" option to indicate that the amendment to the DRP is to remove a previously filed DRP from the record for the individual.

When filing an amendment to remove the DRP from a previously submitted Form MA filing, select the "Yes" option (on the applicable modal window for the applicant or the associated person) to indicate that the amendment to the DRP is to remove a previously filed DRP from the record.

### 8.2.14.3 Form MA-W: Notice of Withdrawal from Registration as a Municipal Advisor

Form MA-W must be filed for a registered municipal advisory firm (has a Form MA on file) that is no longer required to be registered as a municipal advisor. The form contains seven Items and two supplemental Schedules. Complete all seven Items and the required Schedules when submitting Form MA-W. The Items and Schedules are explained further in this section.

**Form MA-W Items**

Item 1: Identifying Information: The Full Legal Name and Registrant's SEC File Number fields are pre-populated based on the filer CIK, filer CCC, and file number (of a previously submitted Form MA or its variants) provided on the Filer Information screen, and are non-editable.

Item 2: Contact Person: Provides the name, title, and contact information about the municipal advisory firm's principal or an employee who is authorized to receive correspondence and respond to questions concerning the Form MA-W filing.

Item 3: Money Owed to Clients: Discloses any pre-paid fees the registrant has received for municipal advisory activities, including subscription fees for publications that have not been delivered, and any amount borrowed from clients that has not been repaid.

Item 4: Contract Assignments: Indicates whether the registrant has assigned any municipal advisory contracts to another person that engages in municipal advisory activities and provides the name and business address for each such person on the corresponding schedule.

Item 5: Judgments and Liens: Declares whether the registrant has any unresolved judgments or liens against the firm itself.

Item 6: Books and Records: Provides, on the corresponding schedule, details of the Custodian(s) and the location(s) at which the registrant's books and records are or will be kept.

Item 7: Statement of Financial Condition: If an affirmative response was provided in Item 3 or Item 5, then discloses the nature and amount of the registrant's assets, liabilities, and net worth (as of the last day of the month prior to filing Form MA-W).

**Form MA-W Schedules**

Form MA-W contains Schedules W1 and W2. A comprehensive description of each Schedule is available in Table 8-5.

**Table 8-5: MA-W Schedules and Description**

| Schedule | Description | Location |
|---|---|---|
| Schedule W1 | Use Schedule W1 to identify the person to whom the registrant has assigned a municipal advisory contract and the custodian of the registrant's books and records. There are two sections to Schedule W1. | |

| Schedule | Description | Location |
|---|---|---|
| Schedule W1 | **Section 4: Advisory Contract Assignments**<br>Select the "Yes" radio button on the Item 4 Advisory Contract Assignments screen to identify each person to whom a municipal advisory contract was assigned. | Item 4 |
| Schedule W1 | **Section 6: Books and Records**<br>Click the [New Custodian] button the Item 6 Books and Records screen to identify the custodian and the location at which the registrant's books and records will be kept. | Item 6 |
| Schedule W2 | Use Schedule W2 to disclose the registrant's statement of financial condition, as of the last day of the month prior to the filing of this form MA-W.<br>Select the "Yes" radio button on Items 3A, 3B, or 5 to provide the statement of financial condition. | Item 7 |

The following Form MA-W Schedules with their primary screens are explained further.

- Section 4 of Schedule W1: Advisory Contract Assignments
- Section 7 of Schedule W2: Statement of Financial Condition

***Section 4 of Schedule W1*** of Form MA-W, shown in Figure 8-150, enables you to provide details of the person to whom the registrant has assigned a municipal advisory contract.

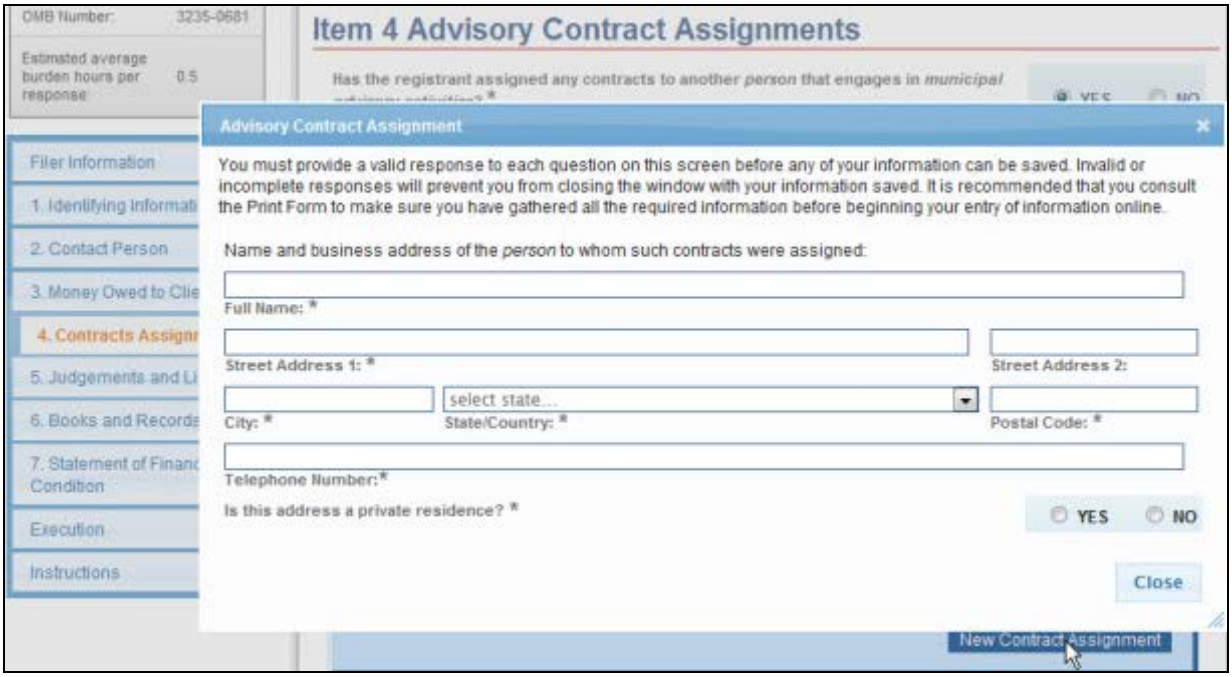
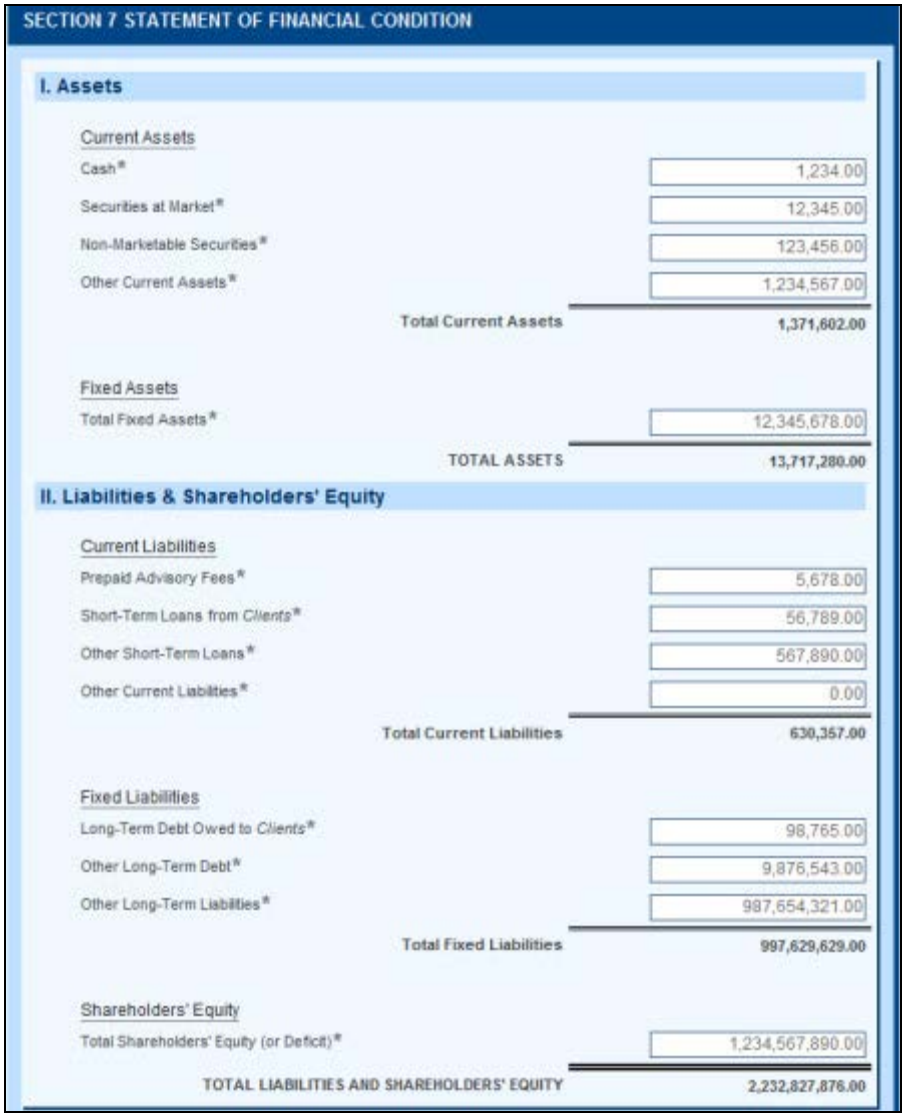



**Figure 8-150: Schedule W1: Section 4 – Advisory Contract Assignment**

### Adding Advisory Contract Assignments

1. To add a new advisory contract assignment, click the [New Contract Assignment] button on the Item 4 Advisory Contract Assignments screen. The "Advisory Contract Assignment" modal window is displayed.
2. Enter the full name, business address, and phone number of the person that engages in municipal advisory activities and to whom the registrant has assigned a municipal advisory contract in the appropriate fields.
3. Specify whether the business address provided is a private residence.
4. Click the [Close] button to save and finish.

***Section 7 of Schedule W2*** of Form MA-W, shown in Figure 8-151, enables you to disclose the nature and amount of the registrant's assets, liabilities, and shareholders' equity.



SECTION 7 STATEMENT OF FINANCIAL CONDITION

**I. Assets**

| | |
|---|---|
| Current Assets | |
| Cash* | 1,234.00 |
| Securities at Market* | 12,345.00 |
| Non-Marketable Securities* | 123,456.00 |
| Other Current Assets* | 1,234,567.00 |
| Total Current Assets | 1,371,602.00 |
| Fixed Assets | |
| Total Fixed Assets* | 12,345,678.00 |
| TOTAL ASSETS | 13,717,280.00 |

**II. Liabilities & Shareholders' Equity**

| | |
|---|---|
| Current Liabilities | |
| Prepaid Advisory Fees* | 5,678.00 |
| Short-Term Loans from *Clients** | 56,789.00 |
| Other Short-Term Loans* | 567,890.00 |
| Other Current Liabilities* | 0.00 |
| Total Current Liabilities | 630,357.00 |
| Fixed Liabilities | |
| Long-Term Debt Owed to *Clients** | 98,765.00 |
| Other Long-Term Debt* | 9,876,543.00 |
| Other Long-Term Liabilities* | 987,654,321.00 |
| Total Fixed Liabilities | 997,629,629.00 |
| Shareholders' Equity | |
| Total Shareholders' Equity (or Deficit)* | 1,234,567,890.00 |
| TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY | 2,232,827,876.00 |

**Figure 8-151: Schedule W2 – Section 7 Statement of Financial Condition**

**Providing Statement of Financial Condition**

1. Enter the dollar amount for each field in section I (Assets) and section II (Liabilities and Shareholders' Equity).
2. The application automatically calculates the total amount for the following fields: Total Current Assets, Total Assets, Total Current Liabilities, Total Fixed Liabilities, and Total Liabilities and Shareholders' Equity.

### 8.2.14.4 Municipal Advisor Documents

The Attach Documents List screen is used to upload documents necessary for Forms MA, MA-I, and their variants. This includes Form MA-NR or any supporting documents for DRPs. All document attachments must be in valid PDF. (Refer to Section 5.2.3, "Unofficial PDF" for EDGAR standards on PDF attachments.)

The following two attachments are required when the applicant or an associated person is a non-resident of the U.S.:

- Attach Form MA-NR as EX.99-31 MA-NR when a non-US State is selected for the following Items on Forms MA, MA-I, or their variants:
  - Item 1E(1): Principal Office and Place of Business – Address, on Form MA and its variants.
  - Item 3: Current Address, on Form MA-I and its variants.
- Attach an Opinion of Counsel as EX-99.34 OPIN COUNSL if the municipal advisory firm is a non-resident (selected a non-US State for Item 1E(1) on Form MA).

The following two attachments are optional if there is a Criminal or Regulatory DRP on the form:

- Attach applicable court documents as EX-99.32 APP CRT DOC for Criminal Action DRP and Regulatory Action DRP on Forms MA, MA-I, or their variants.
- Attach applicable regulatory documents as EX-99.33 APP REG DOC for Regulatory Action DRP on Forms MA, MA-I, or their variants.

The Attach Documents List screen is shown in Figure 8-152. For details on how to add, delete or validate a document, refer to "Attach Documents List" in Section 8.2.4.

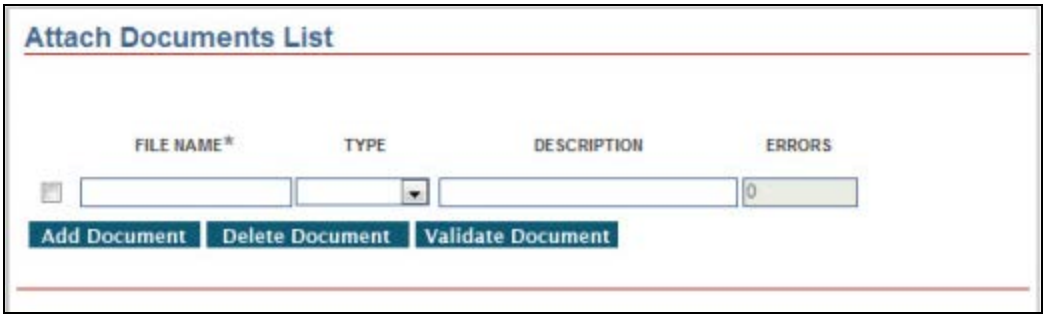



**Figure 8-152: Attach Documents List Screen**

### 8.2.14.5 Execution/Signature

The Execution or Signature screen allows you to provide a signature by typing your name in the Signature field and thereby certifying that all information provided on the Municipal Advisor form submission is true and correct.

The municipal advisory firm must complete and sign Form MA-I for each associated person of the firm. Refer to "General Instructions" on the Form MA Instructions screen (displayed upon clicking the Instructions tab on the navigation pane) for more information about signatures on Form MA, MA-I, or MA-W.

Complete the appropriate section of the Execution page on Form MA:

- "Domestic Municipal Advisor Execution" section, if the municipal advisory firm is a resident of the United States.
- "Non-Resident Municipal Advisor Execution" section, displayed when a non-US state is selected for Item 1E(1), if the municipal advisory firm is not a resident of the United States.

The Execution screen for Form MA-W is shown in Figure 8-153 as an example. Select the type of applicant withdrawing the registration, prior to providing the signature.

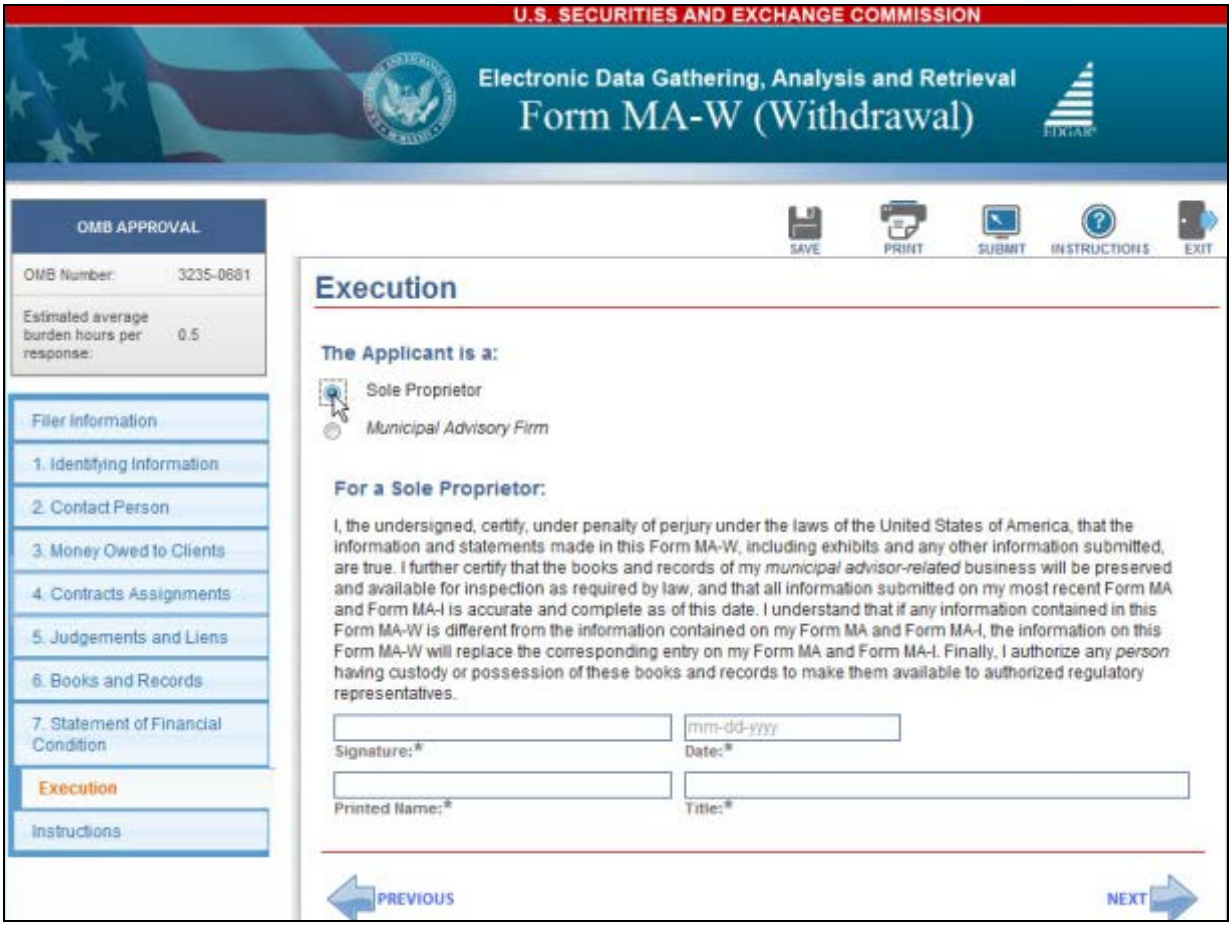



**Figure 8-153: Form MA-W Execution Screen**

### 8.2.14.6 Municipal Advisor Form Submission

Once you have completed the required information on a selected Municipal Advisor form, click the [SUBMIT] button at the top of the screen to transmit your submission to EDGAR.

The system validates the form to ensure that you have completed all Items and any required Schedules or DRPs. A red "x" icon is displayed on the tabs that contain incomplete or invalid data. You must complete any missing information and correct any errors before re-attempting to submit the form to EDGAR. A warning message is displayed on the Confirmation screen to indicate that a LIVE submission is being made to EDGAR, in contrast to a TEST submission.

**Confirmation**

The Confirmation screen, shown in Figure 8-154, prompts you to 'Transmit' or 'Cancel' your submission.

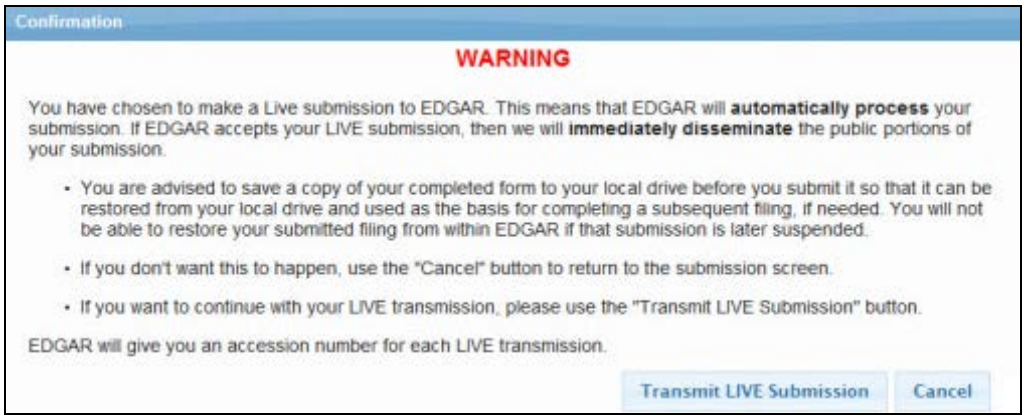



**Figure 8-154: Confirmation Screen**

If you do not want to transmit the live submission, click the [Cancel] button on the Confirmation screen. Otherwise, click the [Transmit LIVE Submission] button to submit your filing to EDGAR for processing. If the submission transmits successfully, an Acknowledgment screen is displayed.

**Municipal Advisor Form Submission Acknowledgment**

The Acknowledgment screen, shown in Figure 8-155, provides acknowledgment of your Municipal Advisor form submission. Retain the accession number of the submission for your records.

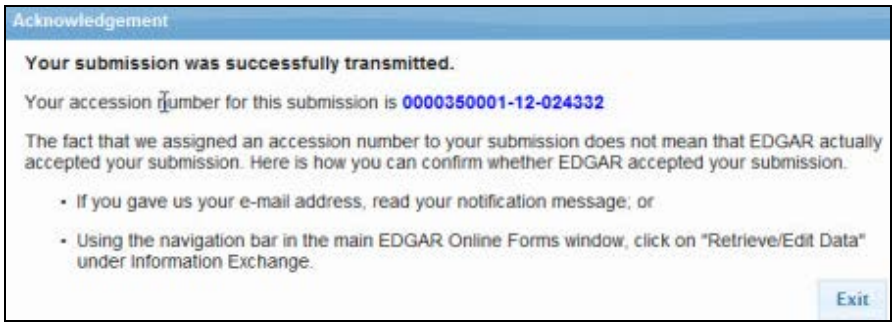



**Figure 8-155: Submission Acknowledgment Screen**

### 8.2.15 File Form SDR

This section describes the general process for preparing and submitting Form SDR (Application or Amendment to Application for Registration or Withdrawal from Registration as Security-Based Swap Data Repository) to EDGAR pursuant to Section 13(n) of the Securities Exchange Act of 1934 and Rules 13n-1 and 13n-3 thereunder.

Form SDR has the following variants (submission form types):

- SDR: Application for Registration
- SDR/A: Interim Amendment
- SDR-A: Annual Amendment
- SDR-W: Application for Withdrawal from Registration

SDR Compliance and Financial Reports are filed using the following submission form types:

- SDR-CCO: Annual Compliance Report and Financial Report
- SDR-CCO/A: Amendment to Compliance Report and Financial Report

#### 8.2.15.1 General Instructions for Preparing and Filing Form SDR

The following section provides general instructions to consider when filing Form SDR:

- Applicants must select the 'File SDR' link on the EDGAR Filing Website to file submission form types SDR, SDR/A, SDR-A, and SDR-W. For instructions on how to prepare and file submission form types SDR, SDR/A, SDR-A, and SDR-W, refer to Section 8.2.16 in this volume.
- Applicants must select the 'SDR-CCO' and 'SDR-CCO/A' links on the EDGARLink Online Submission Type Selection screen to file submission form types SDR-CCO and SDR-CCO/A respectively. These submission form types are prepared using the EDGARLink Online application. For instructions on how to prepare and file EDGARLink Online forms, refer to Section 7.3, "Preparing Your EDGARLink Online Submission" in this volume.
- Applicants can submit filer-constructed XML submissions for submission form types SDR, SDR/A, SDR-A, SDR-W, SDR-CCO, and SDR-CCO/A via the 'Transmit' link on the EDGAR Filing Website.
    - Applicants can construct XML submissions for submission types SDR, SDR/A, SDR-A, and SDR-W by following the "EDGAR SDR XML Technical Specification" document available on the SEC's Public Website (*http://www.sec.gov/info/edgar.shtml*).
    - Applicants can construct XML submissions for submission types SDR-CCO and SDR-CCO/A by following the "EDGARLink Online XML Technical Specification" document available on the SEC's Public Website (*http://www.sec.gov/info/edgar.shtml*).
- It is necessary to provide a valid filer CIK and CCC on the Filer Information screen before entering any other data or navigating to other screens. Based on the CIK/CCC entered, certain fields on the Application Information and General Information screens of

submission form types SDR, SDR/A, SDR-A, and SDR-W are pre-populated with information maintained in EDGAR.

- If the applicant enters a valid CIK and CCC combination on the Filer Information screen of submission form types SDR/A (interim amendment), SDR-A (annual amendment), and SDR-W (withdrawal), form data will be pre-populated from the most recently accepted SDR, SDR/A, SDR-A, or SDR-W filing, eliminating the need to re-enter this information. The applicant will have the ability to amend any form data that has become inaccurate or outdated.
- The "Request Confidentiality" check box on submission form types SDR, SDR/A, SDR-A, and SDR-W allows applicants to select which information and attached exhibits to request confidential treatment. By default, the "Request Confidentiality" check box will not be selected and confidential treatment is waived.

  **Note:** The "Request Confidentiality" check box on EDGARLink Online submission form types SDR-CCO and SDR-CCO/A allows applicants to request confidential treatment for each attached document. For information on how to request confidential treatment for attached documents for submission form types SDR-CCO and SDR-CCO/A, refer to Section 7.3.4.6 of Chapter 7 in this volume.

- After Form SDR is submitted, SEC staff will review the submission and make a determination of whether the information for which confidential treatment is requested should be made public. EDGAR will disseminate only the content and attached exhibits of the submission that SEC staff has determined to be public.
- As part of processing the SDR filings, SEC staff can generate three new Commission notices that will be disseminated through EDGAR:
  - Notice of Registration Granted (REG): This form type is generated by SEC staff to indicate that the Commission has granted the filer's application for registration as a security-based swap data repository.
  - Notice of Registration Denied (DEN): This form type is generated by SEC staff to indicate that the Commission has denied the filer's application for registration as a security-based swap data repository.
  - Notice of Effective Withdrawal from Registration (WDL): This form type is generated by SEC staff to indicate that the filer's application for withdrawal from registration as a security-based swap data repository is effective.
- Applicants filing an interim amendment (SDR/A) must verify that all information, including unamended information, provided in items 1 through 17, 26, and 48 on SDR/A is true, current, and complete. Applicants must amend the items as needed and attach applicable exhibits as listed in Section E.4.13 of Appendix E in this volume.
- Applicants filing an annual amendment (SDR-A) must file a complete Form SDR, provide answers to all items, and include all the applicable exhibits as listed in Section E.4.10 of Appendix E in this volume. Applicants must indicate which items have been amended since the last annual amendment, or, if the applicants have not yet filed an annual amendment, since their application for registration as a security-based swap data repository.

- Applicants filing an application of withdrawal from registration (SDR-W) need to update any items or exhibits that are being amended since the security-based swap data repository's last filing of Form SDR.
- Throughout the filing process, applicants will have the ability to view the filing instructions, view and print Form SDR, save the form to their computer, and exit the process via the menu buttons displayed on the upper right corner of the screen. (For more information on menu buttons, refer to Section 8.2.2, "General Information on Online Forms" in this volume.)

### 8.2.16 Completing a Form SDR Submission

Applicants filing Form SDR must click the 'File SDR' link on the EDGAR menu (Figure 8-54) of the Filing Website. The File SDR Forms screen will be displayed (Figure 8-156) where applicants can select the type of filing (SDR, SDR/A, SDR-A, and SDR-W) to submit. Applicants filing submission form types SDR, SDR/A, SDR-A, and SDR-W must provide answers to all items and include, as exhibits, all the necessary documents.

To assist applicants in filing Form SDR, a comprehensive description of each screen is given below. Information relevant to filing submission form types SDR/A, SDR-A, and SDR-W is also provided.

#### 8.2.16.1 Selecting Submission Form Type

The File SDR Forms screen is displayed below (Figure 8-156), allowing applicants to select the type of filing to submit.

**Figure 8-156: File SDR Forms – Type of Filing Selection Screen**

Select a submission form type from the File SDR Forms screen:

- Select the "Application for Registration (SDR)" option to file an application for registration as Security-based Swap Data Repository.
- Select the "Interim Amendment (SDR/A)" option to file an interim amendment to the application for registration as Security-based Swap Data Repository.
- Select the "Annual Amendment (SDR-A)" option to file an annual amendment to the application for registration as Security-based Swap Data Repository.
- Select the "Application for Withdrawal from Registration (SDR-W)" option to file an application for withdrawal from registration as Security-based Swap Data Repository.
- Select the "Continue with any saved SDR Form (Stored on your computer)" option to continue working on a previously saved Form SDR (stored on your computer).

Click the [Next] button. The Filer Information screen specific to the selected form type is displayed.

### 8.2.16.2 Filer Information

The Filer Information screen allows an applicant to enter information pertaining to its filing. The screen header displays the form that corresponds to the type of submission selected on the File SDR Forms screen. The Filer Information screen for Form SDR-A is shown as an example below (Figure 8-157). In addition to the screen header, the screen displays fields that are specific to the SDR submission form type being submitted.

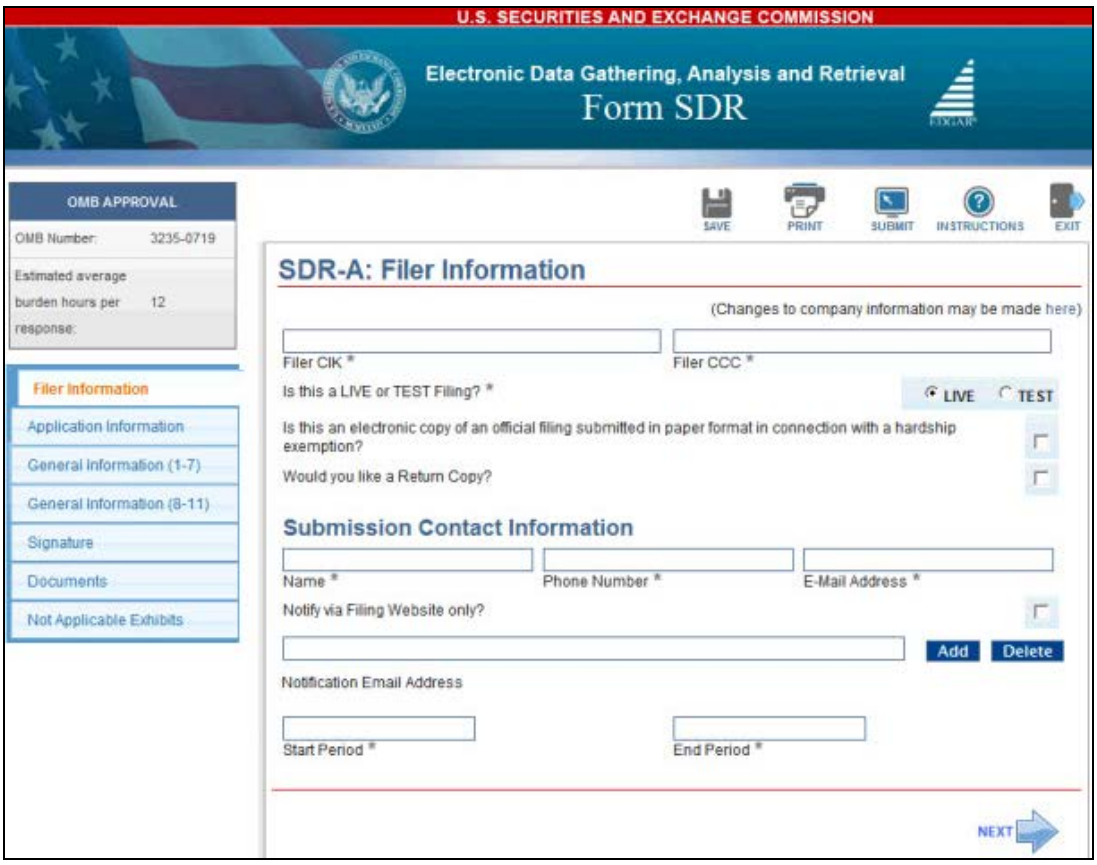



**Figure 8-157: Filer Information Screen – Submission Form Type SDR-A**

The following are the data entry conventions for the Filer Information screen:

- **Filer CIK and Filer CCC**: Enter the CIK and CCC of the applicant.
- **Is this a LIVE or TEST Filing?**: Select the radio button to mark the submission as a LIVE or TEST filing. Select the "TEST" radio button to submit a test filing and EDGAR will treat the submission as a test that will not be disseminated.
- **Is this an electronic copy of an official filing submitted in paper format in connection with a hardship exemption?**: Select the check box if this submission is a confirming electronic copy of an official filing previously submitted in paper format. An electronic confirming copy of a paper filing is not an official filing.
- **File Number**: Enter the EDGAR standard file number with a 040 prefix in the File Number text box (displayed upon selecting the check box for "Is this an electronic copy of an official filing submitted in paper format in connection with a hardship exemption?").
- **Would you like a return copy?**: Select the "Yes" check box to request a return copy of the submission. Copies of accepted LIVE filings and accepted or suspended TEST filings are stored on the EDGAR Filing Website. Requested return copies of the filings are not sent via e-mail. They can be downloaded via the EDGAR Filing Website.
- **Submission Contact Information**: Enter the name, phone number, and e-mail address of the person that the SEC may contact for any questions concerning the submission.
- **Notify via Filing website only?**: Select the check box to download the filing status notification (of whether a filing is accepted or suspended) from the EDGAR Filing Website. Selecting this option restricts EDGAR from sending e-mail notifications of filing status.
- **Notification E-mail Address**: To notify others about the status of the filing, enter their e-mail addresses. A maximum of three addresses may be added by clicking the [Add] button. After the applicant submits the filing, EDGAR will automatically send notification messages to these e-mail addresses informing them of the filing status, i.e., the filing was accepted or suspended.
- **Start Period**: Enter or select the start date of reporting or period of filing, if filing an annual amendment (SDR-A). The date entered must be in MM/DD/YYYY format. A future date is not allowed.
- **End Period**: Enter or select the end date of reporting or period of filing, if filing an annual amendment (SDR-A). The date entered must be in MM/DD/YYYY format. A future date is not allowed.

### 8.2.16.3 Application Information

The Application Information screen for Form SDR is shown in Figure 8-158. This screen displays information about an applicant's identity and the address of its principal executive offices.

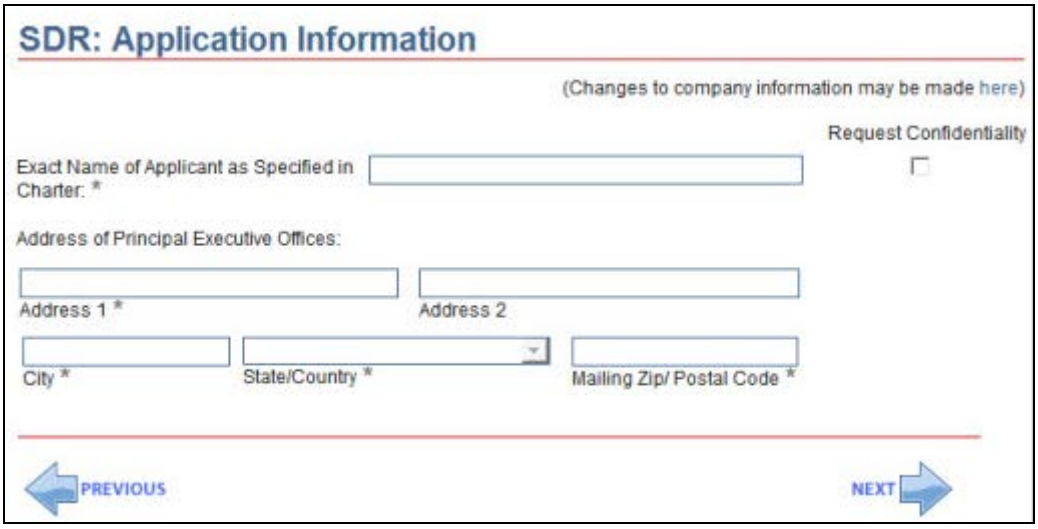



**Figure 8-158: Application Information Screen – Submission Form Type SDR**

The fields below on the Application Information screen are pre-populated with information maintained in EDGAR for the applicant's CIK. The pre-populated fields that are non-editable will appear dim on the screen.

- Exact Name of Applicant as Specified in Charter: Displays the name of the applicant as specified in the charter. This field is pre-populated from the Entity Name associated with the CIK entered at the beginning of the filing process and is not editable.
- **Address of Principal Executive Offices**: Displays the address of the applicant's principal executive offices. These fields are pre-populated from the Business Address associated with the CIK entered at the beginning of the filing process and are not editable.

  If applicants want to update the information stored in EDGAR (for example, "Address of Principal Executive Offices"), they must click the hyperlinked word "here" within "Changes to company information may be made here" on this screen. The Retrieve/Edit Data screen will be displayed on a new browser window where the information maintained in EDGAR can be modified. However, the modified information will only be displayed on the applicable fields in Form SDR upon exiting the current session and restarting the filing process.

The following fields will be displayed based on the submission form type selected, and applicants must complete the fields as appropriate:

- **List all items that are amended**: Specify which items have changed since the previous filing of Form SDR, an interim amendment (SDR/A), annual amendment (SDR-A), or withdrawal (SDR-W) and are being updated in the current filing. This field allows a maximum of 256 characters.
- **List all items that are amended since the last annual amendment**: Specify which items have changed since the previous filing of an annual amendment (SDR-A) and are being updated in the current filing. This field allows a maximum of 256 characters.

- **Check here to confirm that there is no inaccurate information to update**: For withdrawals (SDR-W), select this check box to confirm that the information is accurate and needs no update.

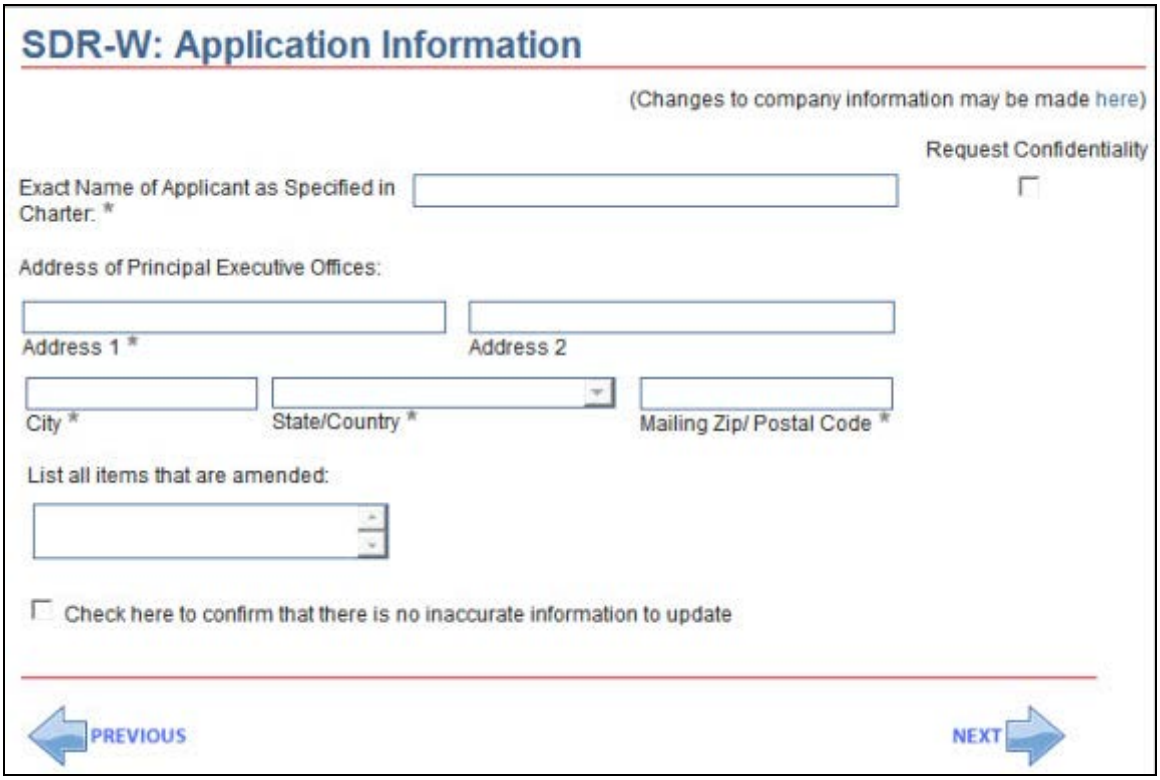



**Figure 8-159: Application Information Screen – Submission Form Type SDR-W**

### 8.2.16.4 General Information (1-7)

The General Information (1-7) screen shown in Figure 8-160 is composed of Items 1 through 7 of Form SDR. This screen allows applicants to provide:

- Contact information.
- Information concerning successor entities (if applicable).
- A list of asset classes of security-based swaps for which the applicant is collecting and maintaining data or for which it proposes to collect and maintain data.
- A description of the functions that it performs or proposes to perform.

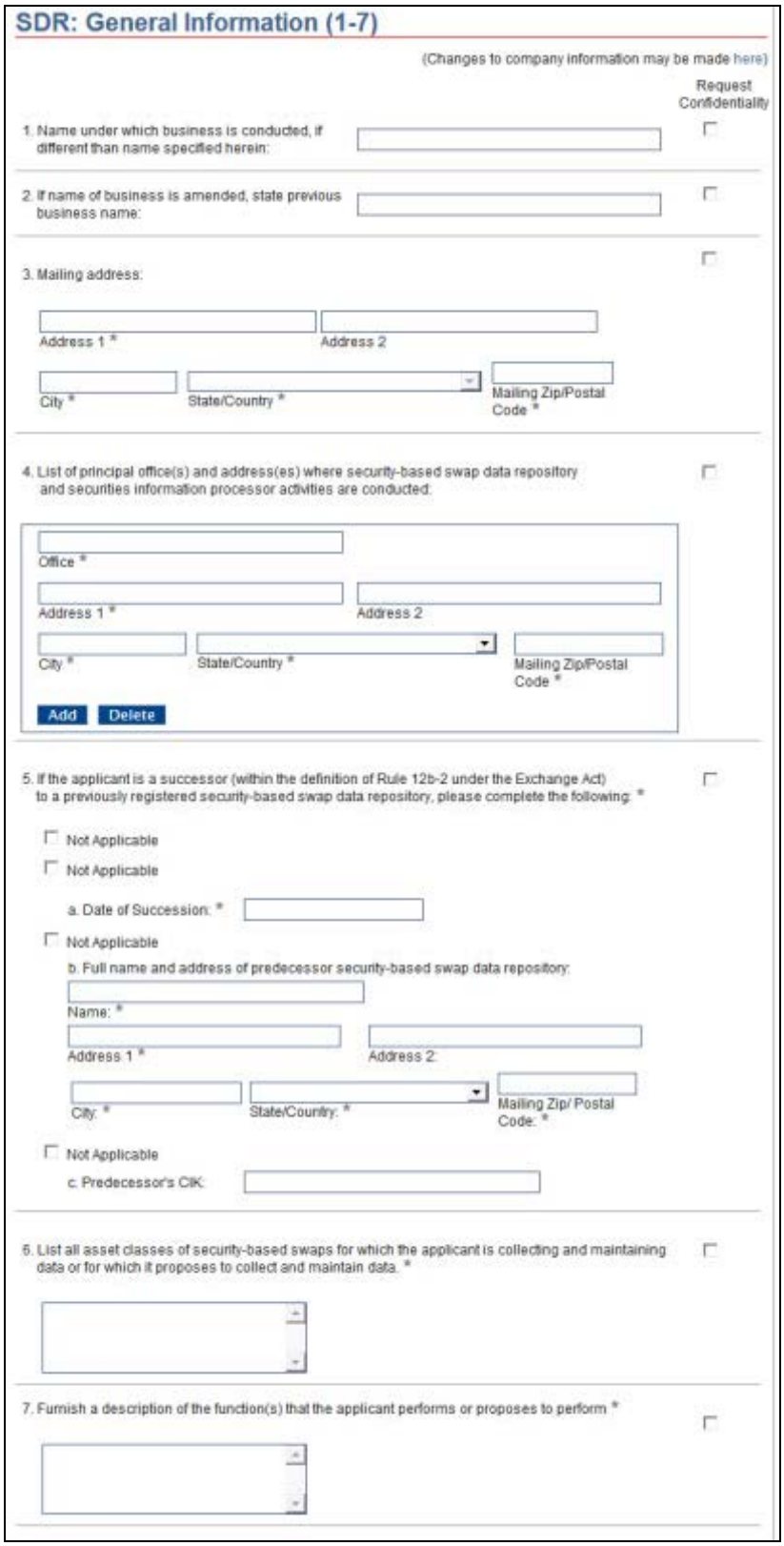



**Figure 8-160: General Information (1-7) Screen**

The following are the data entry conventions for the General Information (1-7) screen:

- In Item 1, enter the name under which the applicant's business is conducted, if different from the name of the applicant as specified in charter. This field allows a maximum of 150 characters.
- In Item 2, if the applicant's name of business is amended, enter the full, previous business name. This field allows a maximum of 150 characters.
- In Item 3, the Mailing Address fields are pre-populated from the mailing address associated with the CIK entered at the beginning of the filing process. These fields are Address 1, Address 2, City, State/Country, and Mailing Zip/Postal Code.

  If applicants want to update the information stored in EDGAR, then they must click the hyperlinked word "here" within "Changes to company information may be made here" on this screen. The Retrieve/Edit Data screen will be displayed on a new browser window where the information maintained in EDGAR can be modified. However, the modified information will only be displayed on the applicable fields in Form SDR upon exiting the current session and restarting the filing process.
- In Item 4, enter the principal office(s) and address(es) where security-based swap data repository and securities information processor activities are conducted. Applicants must enter details of at least one office. A maximum of 15 offices and their corresponding addresses can be included.
- In Item 5, select the "Not Applicable" check box if the applicant is not a successor; all data fields in Item 5 will then be hidden. Alternatively, if the applicant is a successor (within the definition of Rule 12b-2 under the Exchange Act) to a previously registered security-based swap data repository, then provide the following details in Item 5:
  a. **Date of Succession**: Enter or select the date of succession. The date entered must be in MM/DD/YYYY format. A future date is not allowed. Select the "Not Applicable" check box if the date of succession is not applicable.
  b. **Full name and address of predecessor security-based swap data repository**: Enter the full name and address of the predecessor security-based swap data repository in the corresponding fields. Select the "Not Applicable" check box if the name and address of the predecessor are not applicable.
  c. **Predecessor's CIK**: Enter the SEC-supplied CIK number of the predecessor security-based swap data repository. Alternatively, select the "Not Applicable" check box to indicate that the predecessor's CIK is not applicable.
- In Item 6, list all asset classes of security-based swaps for which the applicant is collecting and maintaining data or for which it proposes to collect and maintain data. This field allows a maximum of 256 characters.
- In Item 7, provide a description of the function(s) that the applicant performs or proposes to perform. This field allows a maximum of 1000 characters.

### 8.2.16.5 General Information (8-11)

The General Information (8-11) screen shown below (Figure 8-161) is composed of Items 8 through 11 of Form SDR. This screen allows the applicant to provide information regarding its type of business organization. Additionally, this screen allows the applicant to specify the name and address of the designated person or corporate officer who may be notified or served in connection with any action or proceeding against the applicant.

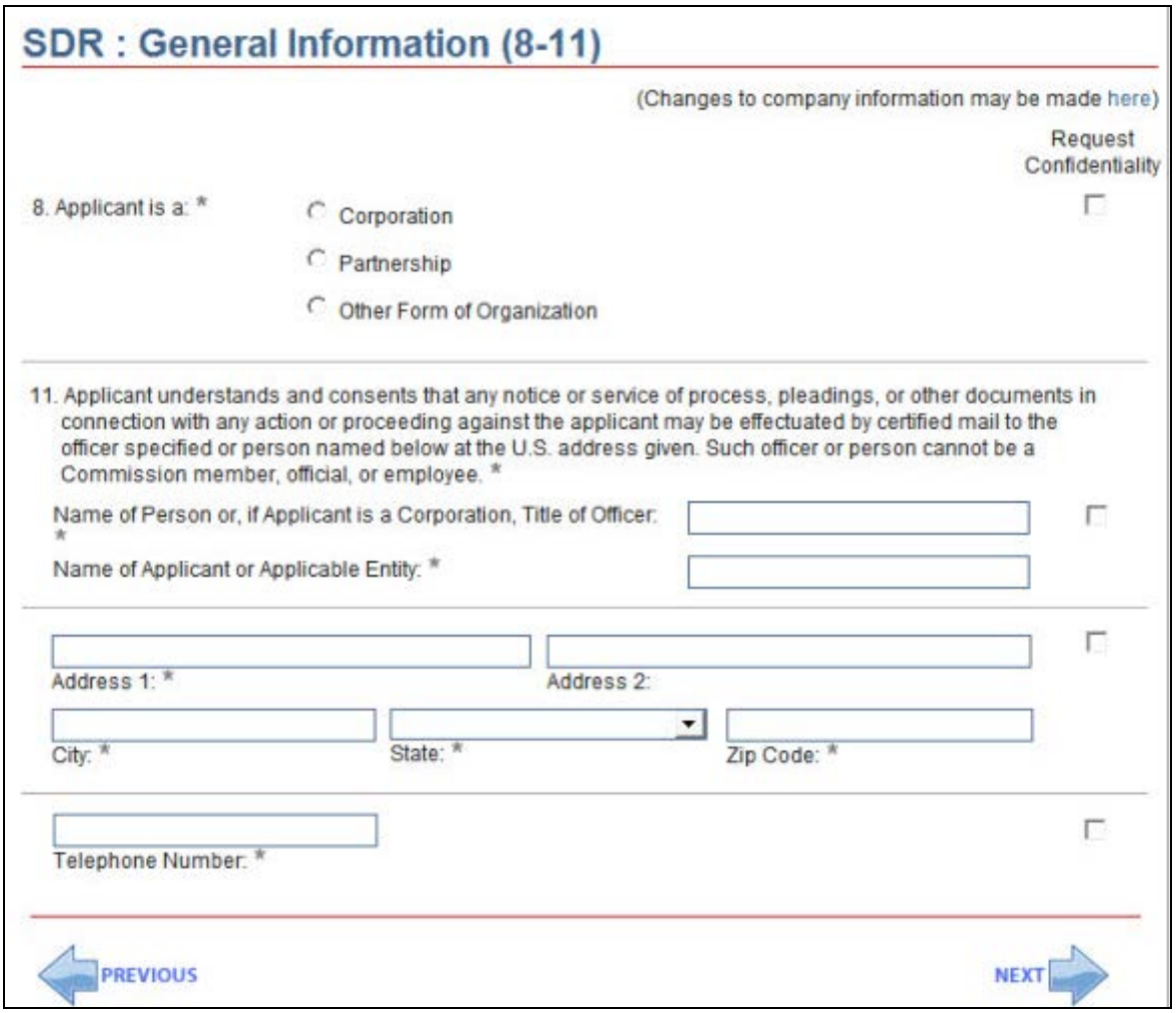



**Figure 8-161: General Information (8-11) Screen**

The following are the data entry conventions for the General Information (8-11) screen:

- In Item 8, select the applicant's organization type. The options are: Corporation, Partnership, and Other Form of Organization. Based on the organization type selected, Item 9 or 10 will be displayed.
  - If "Other Form of Organization" is selected, then specify the applicant's form of organization in the "Specify" text box. This field allows a maximum of 256 characters.
- In Item 9, if the applicant is a corporation or other form of organization (besides a partnership), then provide the following details:

a. Date of incorporation or organization: Enter or select the date of incorporation or organization. The date entered must be in MM/DD/YYYY format. A future date is not allowed.

b. Place of incorporation or state/country of organization: This field is pre-populated based on the CIK value entered at the beginning of the filing process, and is non-editable.

   If applicants want to update the information stored in EDGAR, they must click the hyperlinked word "here" within "Changes to company information may be made here" on this screen. The Retrieve/Edit Data screen will be displayed on a new browser window where the information maintained in EDGAR can be modified. However, the modified information will only be displayed on the applicable fields in Form SDR upon exiting the current session and restarting the filing process.

- In Item 10, if the applicant is a partnership, then provide the following details:

  a. Date of filing of partnership agreement: Enter or select the date of filing of partnership agreement. The date entered must be in MM/DD/YYYY format. A future date is not allowed.

  b. Place where partnership agreement was filed: Enter the place where the partnership agreement was filed. This field allows a maximum of 150 characters.

- In Item 11, specify the name and address of the designated person or corporate officer (other than a Commission member, official, or employee) who may be notified or served in connection with any action or proceeding against the applicant:
  - Enter the name of the person or, if the applicant is a corporation, the title of the officer who may be notified or served by certified mail in connection with any action or proceeding against the applicant. This field allows a maximum of 150 characters.
  - Enter the name of the applicant or applicable entity who may be notified or served by certified mail in connection with any action or proceeding against the applicant. This field allows a maximum of 150 characters.
  - Enter number and street, city, state, and zip code of the applicant's address in the corresponding fields. Additionally, enter the phone number of the contact person in the Telephone Number field.

### 8.2.16.6 Custodian Information

The Custodian Information screen shown in Figure 8-162 comprises Item 12 of Form SDR, and is applicable to only submission form type SDR-W. This screen allows the applicant to provide the name(s) and address(es) of the custodian(s) of the books and records that the applicant maintained in connection with its performance of security-based swap data repository and securities information processor functions.

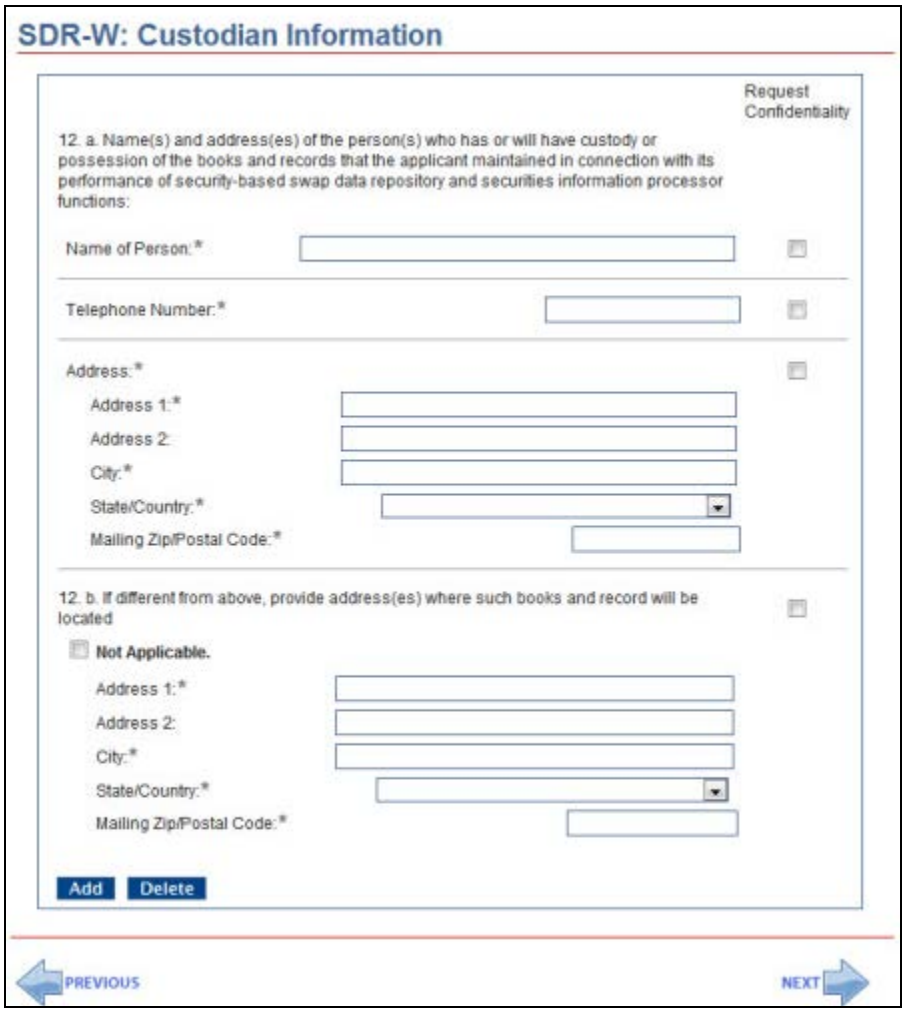



**Figure 8-162: Custodian Information Screen – Submission form type SDR-W**

- The following are the data entry conventions for the Custodian Information screen:
- In Item 12, enter the name(s) and address(es) of the person(s) who has or will have custody or possession of the books and records that the applicant maintained in connection with its performance of security-based swap data repository and securities information processor functions. Enter details of at least one custodian. A maximum of 20 names and their corresponding addresses can be included.
- If the address(es) where books and records will be located are different from the custodian's address(es), then provide the address(es). A maximum of 20 addresses can be included.

### 8.2.16.7 Signature

The Signature screen (Figure 8-163) must be signed by a person who is duly authorized to act on behalf of the security-based swap data repository.

This screen allows the applicant to provide the applicant's name, signature, and title of the duly authorized representative of the security-based swap data repository who certifies that the information provided in this submission is true, current, and complete.

SDR: Signature

Request Confidentiality

13. SIGNATURE:

Applicant has duly caused this application, amendment, or withdrawal to be signed on its behalf by the undersigned, hereunto duly authorized, on this date:*

Applicant and the undersigned hereby represent that all information contained herein is true, current, and complete. Intentional misstatements or omissions of fact constitute federal criminal violations (see 18 U.S.C. 1001 and 15 U.S.C. 78ff(a)). It is understood that all required items and exhibits are considered integral parts of this form and that the submission of any amendment or withdrawal represents that all unamended items and exhibits remain true, current, and complete as previously filed and that the submission of any amendment (other than an annual amendment) represents that all unamended information contained in items 1 through 17, 26, and 48 remains true, current, and complete as filed. If the applicant is a non-resident security-based swap data repository, the applicant and the undersigned further represent that the applicant can, as a matter of law, and will provide the Commission with prompt access to the applicant's books and records and that the applicant can, as a matter of law, and will submit to an onsite inspection and examination by the Commission. For purposes of this certification, "non-resident security-based swap data repository" means (i) in the case of an individual, one who resides in or has his principal place of business in any place not in the United States; (ii) in the case of a corporation, one incorporated in or having its principal place of business in any place not in the United States; or (iii) in the case of a partnership or other unincorporated organization or association, one having its principal place of business in any place not in the United States.

Name of Applicant:*

Signature of General Partner, Managing Agent or Principal Officer: *

Title:*

PREVIOUS NEXT

**Figure 8-163: Signature Screen**

The following are the data entry conventions for the Signature screen (Item 13):

- Applicant has duly caused this application, amendment, or withdrawal to be signed on its behalf by the undersigned, hereunto duly authorized, on this date: Select or enter the date in MM/DD/YYYY format. A future date is not allowed.
- Name of Applicant: Enter the name of the applicant. This field allows a maximum of 150 characters.
- Signature of General Partner, Managing Agent or Principal Officer: Enter the full name (i.e., first name, middle name, and last name) of the individual signing the form (up to 255 characters). The form must be signed on behalf of the applicant by a duly authorized representative of the security-based swap data repository.
- Title: Enter the title of the person signing the form. This field allows a maximum of 60 characters.

### 8.2.16.8 Attached Documents List

The Attached Documents List screen is shown in Figure 9-164 and pertains to Items 14 to 48 of Form SDR. This screen allows the applicant to upload the necessary attachments for submission form types SDR, SDR/A, SDR-A, and SDR-W. The maximum size of all SDR submissions, including all attached documents, must not exceed 200 MB. Upload these document attachments in ASCII, HTML, XBRL, XML, XSD, JPEG, or GIF formats, as applicable. Refer to Chapter 5, "Constructing Attached Documents and Document Types" in this volume for information on EDGAR standards for ASCII and HTML document attachments. Document attachments in XBRL must conform to the EDGAR standards described in Chapter 6, "Interactive Data." Attaching documents that do not meet these standards may cause the filing to be suspended. Once a document is attached, select, as applicable, the "Request Confidentiality" check box to request confidential treatment for the attached document. SEC staff will review the submission and make a determination of whether the information for which confidential treatment is requested should be made public. EDGAR will disseminate only the content and attached exhibits of the submission that the SEC staff has determined to be public.

Appendix E, Section E.4.13, in this volume lists the exhibits applicable to submission form types SDR, SDR/A, SDR-A, and SDR-W. The list identifies the required and optional exhibits for these submission form types.

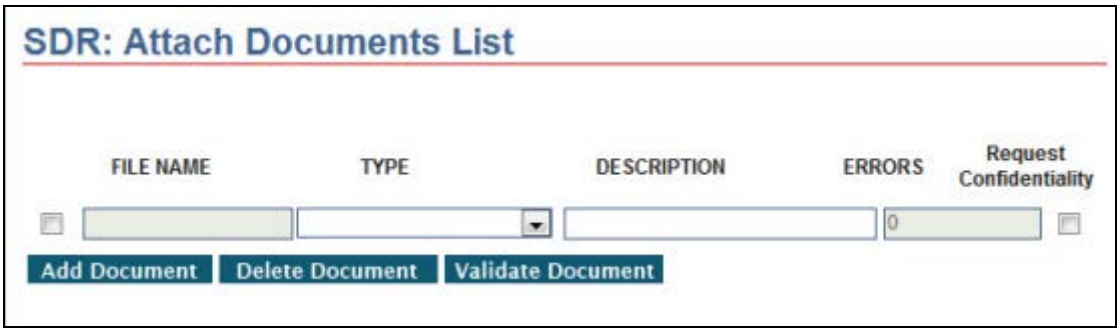



**Figure 8-164: Attached Documents List Screen**

Applicants can also submit correspondences to the SEC using the CORRESP document type. For the CORRESP document type, the acceptable attachment formats are ASCII and HTML.

**Adding a Document and Requesting Confidentiality**

To add a document, follow the steps given below:

1. Click the [Add Document] button on the Attach Documents List screen. The Select File window is displayed.
2. Select a file to attach and click the [Open] button. The name of the attached file is displayed in the File Name field.

   **Note:** The file name must follow the EDGAR file naming standards described in Section 5.1.1, "File Naming Standards" of this volume.
3. Select the document type from the values displayed in the Type field.
4. Enter a description for the attached document in the Description field. This field is optional and allows a maximum of 255 characters.

5. To request confidential treatment for the attached document, select the "Request Confidentiality" check box.

   **Note:** By default, the "Request Confidentiality" check box will not be selected for each attached document.

6. Repeat steps 1 to 5 to add multiple attachments.

**Deleting a Document**

To delete a document, follow the steps given below:

1. Select the check box adjacent to the document and click the [Delete Document] button. A Confirmation window will be displayed.
   a. Click the [Yes] button to confirm deletion. EDGAR removes the document from the submission.
   b. Click the [No] button to return to the Attached Documents List screen.

Before transmitting the SDR submission, we recommend that applicants validate their document attachments.

**Validating a Document**

Applicants can validate a document for errors by using the Doc Validation function.

1. Attach the documents to the EDGAR submission as described above.
2. Select the check box adjacent to the document and click the [Validate Document] button.
   - If there are no errors in the document, then the Errors field will display a value of zero. Transmit the submission after it is validated.
   - If there are errors in the document, then the Errors field will display a value that corresponds to the number of errors in the document. Follow steps 3 and 4 to correct any document errors.
3. Click the value in the Errors field for the document that contains errors. A Document Validation window will open and list the errors in the document.

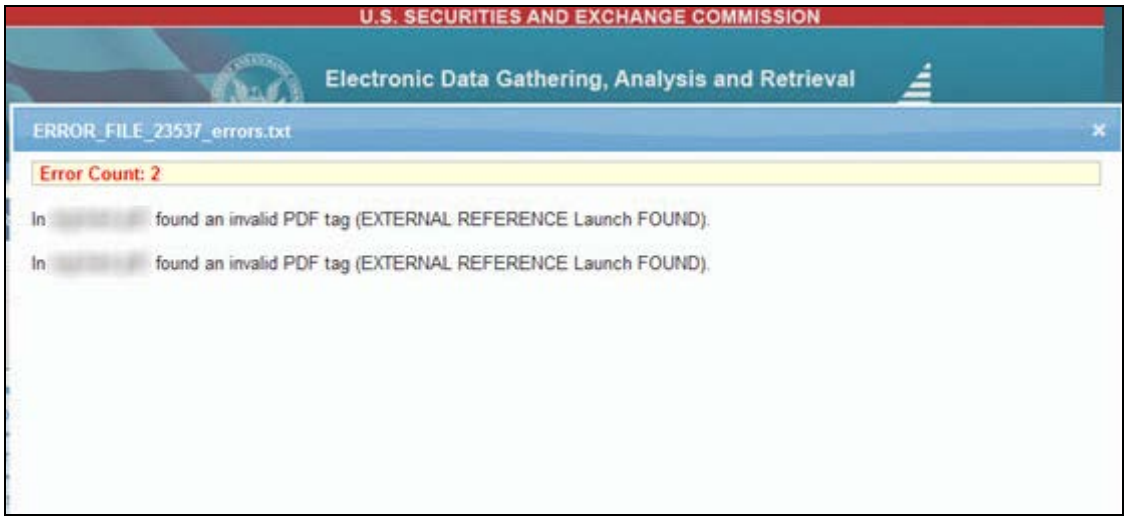



**Figure 8-165: Document Validation Screen**

4. Correct any document errors using the tool used to create the document.

### 8.2.16.9 Not Applicable Exhibits

Applicants can submit an SDR filing without attaching documents for Items 14, 18, 20, 21, 22, and 25 of Form SDR (i.e., Exhibits A, E, G, H, I, and L) by designating them as "Not Applicable." The Not Applicable Exhibits screen shown in Figure 9-166 allows the applicant to designate one or more of the following exhibits as "Not Applicable" to the current filing:

- EX-99.A SDR SUMMARY
- EX-99.E SDR
- EX-99.G SDR
- EX-99.H SDR
- EX-99.I SDR SUMMARY
- EX-99.L SDR

**Figure 8-166: Not Applicable Exhibits Screen**

**Designating an Exhibit as Not Applicable**

Follow the steps below to designate an exhibit as "Not Applicable":

1. Select the exhibit type from the "Not Applicable Exhibits" drop down list.
2. Enter the reason why the selected exhibit is not applicable to the filing in the "Not Applicable Reason" text box. This field is optional and allows a maximum of 256 characters.
3. To request confidential treatment for the exhibit designated as "Not Applicable," select the "Request Confidentiality" check box.

   **Note:** By default, the "Request Confidentiality" check box will not be selected.
4. To designate more than one exhibit as "Not Applicable," repeat steps 1 to 3. A maximum of six exhibits can be selected as "Not Applicable" to the filing. Duplicate values are not permitted for the "Not Applicable Exhibits" field.

Follow the steps below to delete an exhibit type designated as "Not Applicable":

1. Select the check box adjacent to the "Not Applicable Exhibits" drop down list and click the [Delete] button. A Confirmation window will be displayed.
   a. Click the [Yes] button to confirm deletion. EDGAR removes the exhibit type designated as "Not Applicable" from the submission.
   b. Click the [No] button to return to the Not Applicable Exhibits screen.

### 8.2.16.10 Form SDR Submission

After completing the required information on a selected Form SDR, click the [Submit] button at the top of the screen to transmit the submission to EDGAR.

The system will validate the form to verify that all required items in the form have been completed. A red "x" icon will display on the tabs that contain incomplete or invalid data. Complete any missing information and correct any errors before re-attempting to submit the form to EDGAR. If the applicant is filing a "Live" submission and there are no errors in the form, then the system will display a Confirmation/Warning screen. Alternatively, if the applicant is filing a "Test" submission and there are no errors in the form, then the system will display an Acknowledgment screen (Figure 8-168).

**Confirmation**

The Confirmation screen will prompt the applicant to "Transmit" or "Cancel" the Form SDR submission.

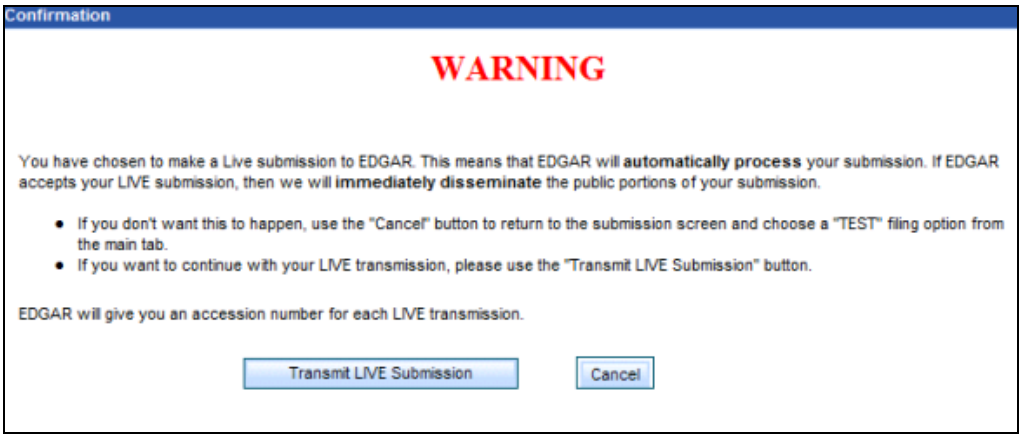



**Figure 8-167: Confirmation Screen**

Click the [Cancel] button on the Confirmation screen to cancel the live submission; this returns the applicant to the Filer Information screen.

To submit the SDR filing to EDGAR for processing, click the [Transmit LIVE Submission] button on the Confirmation screen.

After Form SDR is submitted, SEC staff will review the submission and make a determination of whether the information for which confidential treatment is requested should be made public. If the SEC staff accepts the SDR filing, then EDGAR will immediately disseminate the content and attached exhibits of the submission that the SEC staff has determined to be public. Additionally, EDGAR will automatically send a notification to the e-mail address(es) specified on the Filer Information screen, stating that the filing was accepted.

Conversely, if the SEC staff suspends the SDR filing, EDGAR will automatically send a notification to the provided email address(es) communicating that the submission was suspended. The filing status notification can also be retrieved from the Retrieve Submission Information screen of the EDGAR Filing Website or the EDGAR OnlineForms/XML Website. The suspended filing will not be disseminated.

### Form SDR Submission Acknowledgment

The Acknowledgment screen, shown in Figure 8-168, provides acknowledgment of the Form SDR submission. Applicants may retain the accession number of the submission for their records.

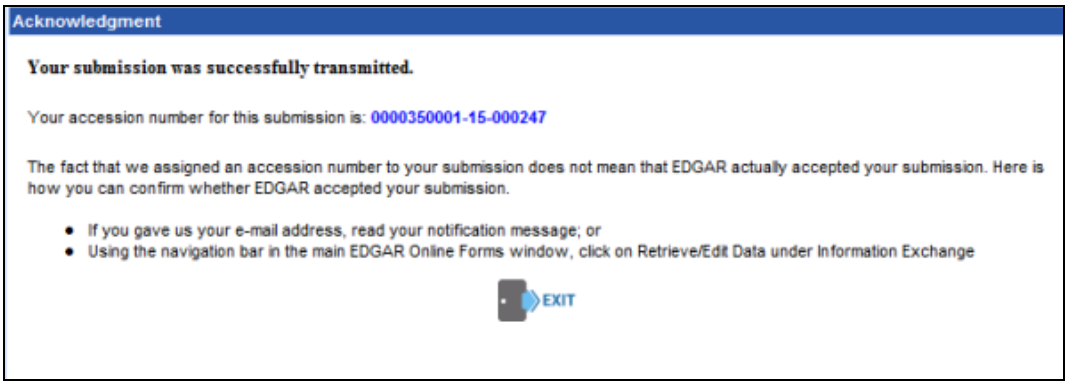



**Figure 8-168: Acknowledgment Screen**

### 8.2.17 File SBS Entity Forms

This section describes the general process for preparing and submitting Forms SBSE, SBSE-A, SBSE-BD, SBSE-C, and SBSE-W to EDGAR for processing.

Security-based Swap Dealers or Major Security-based Swap Participants (collectively, "SBS Entities") are required to register and withdraw from registration with the Commission using the following primary form types and their amendments (as applicable):

- SBSE: Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants
- SBSE/A: Amendment to an Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants
- SBSE-A: Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered or Registering with Commodity Futures Trading Commission as a Swap Dealer or Major Swap Participant
- SBSE-A/A: Amendment to an Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered or Registering with the Commodity Futures Trading Commission as a Swap Dealer or Major Swap Participants
- SBSE-BD: Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered Broker-dealers
- SBSE-BD/A: Amendment to an Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered Broker-dealers
- SBSE-C: Certifications for Registration of Security-based Swap Dealers and Major Security-based Swap Participants
- SBSE-W: Request for Withdrawal from Registration as a Security-based Swap Dealer or Major Security-based Swap Participant

Each SBS Entity form contains several tabs on the left navigation pane. The tabs contain a number of questions that are organized into Items, Schedules, and Disclosure Reporting Pages (DRPs) for the selected submission form type. Applicants must complete the entire SBS Entity form, including all applicable schedules and any required Disclosure Reporting Pages (DRPs), attach all required documents, and electronically execute the form.

When filing an SBS Entity Form, the applicant may view the filing instructions, print the blank or a partially completed form, save the form to the computer, or exit the form using the menu buttons available on the form type. For more information on the menu buttons, refer to 8.2.2, "General Information on Online Forms."

### 8.2.18 Completing an SBS Entity Submission

To assist in completing an SBS Entity submission, the screens for submission form types SBSE, SBSE-A, SBSE-BD, SBSE-C, and SBSE-W and their descriptions are included in the following subsections.

### Selecting a Submission Form Type

To file an SBS Entity form, click the 'File SBS Entity Forms' link on the EDGAR Menu of the Filing Website (See Figure 8-54). The File SBS Entity Forms screen is displayed (Figure 8-169), allowing the applicant to select the type of filing to submit.

**Figure 8-169: File SBS Entity Forms screen**

Select a submission form type from the SBS Entity Forms screen:

- Select the "SBSE: Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants" option to file an application for registration as a Security-based Swap Dealer or Major Security-based Swap Participant.
- Select the "SBSE/A: Amendment to an Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants" option to file an amendment to an SBSE submission.

If registered or registering with the Commodity Futures Trading Commission (CFTC) as a Swap Dealer or Major Swap Participant:

- Select the "SBSE-A: Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered or Registering with the Commodity Futures Trading Commission as a Swap Dealer or Major Swap Participant" option to file an application for registration as a Security-based Swap Dealer or Major Security-based Swap Participant.

- Select the "SBSE-A/A: Amendment to an Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered or Registering with the Commodity Futures Trading Commission as a Swap Dealer or Major Swap Participant" option to file an amendment to an SBSE-A submission.

If registered or registering with the Commission as a Broker-dealer:

- Select the "SBSE-BD: Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered Broker-dealers" option to file an application for registration as a Security-based Swap Dealer or Major Security-based Swap Participant.
- Select the "SBSE-BD/A: Amendment to an Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered Broker-dealers" option to file an amendment to an SBSE-BD submission.

Other Selections:

- Select the "SBSE-C: Certifications for Registration of Security-based Swap Dealers and Major Security-based Swap Participants" option to file a certification by Security-based Swap Dealers and Major Security-based Swap Participants.
- Select the "SBSE-W: Request for Withdrawal from Registration as a Security-based Swap Dealer or Major Security-based Swap Participant" option to request to withdraw from a registration as a Security-based Swap Dealer or Major Security-based Swap Participant.
- Select the "Continue with Saved SBS Entity form (stored on your computer)" option to continue working on a previously saved SBS Entity filing.

Click the [Next] button. The Filer Information screen specific to the selected form type is displayed.

**Filer Information**

The Filer Information screen allows the applicant to enter filer information about the SBS Entity. Based on the type of submission selected, the screen header displays the type of SBS Entity form being submitted. The Form SBSE: Filer Information screen, shown in Figure 8-170, is specific to Form SBSE.

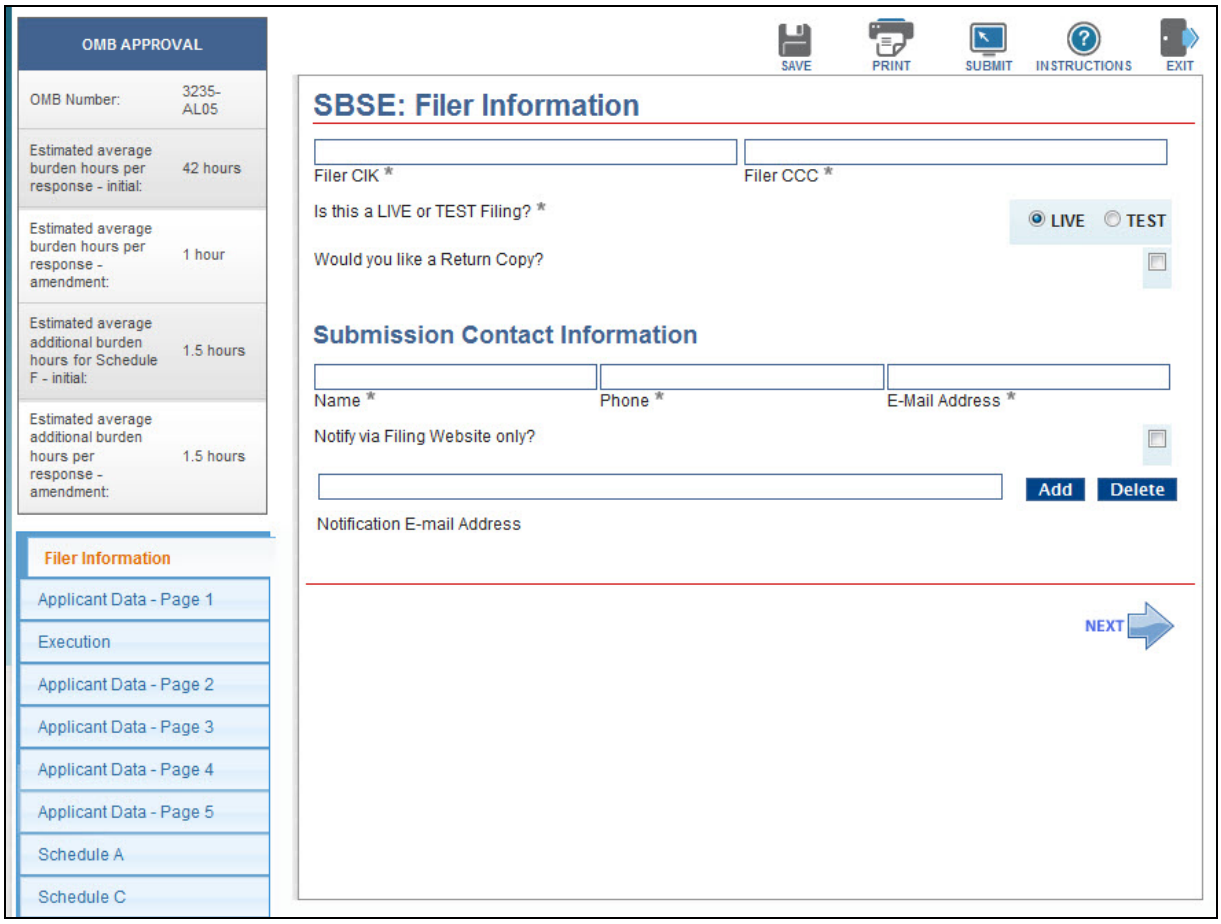



**Figure 8-170: Form SBSE: Filer Information**

The following are the data entry conventions for the Filer Information screen:

- **Filer CIK and Filer CCC**: Enter the CIK and CCC of the filer.

  **Note:** Based on the CIK and CCC entered, certain fields within an Item are pre-populated with information maintained in EDGAR.

- **Submission Contact Information**: Enter the name, phone number, and e-mail address of the person that the SEC should contact regarding any questions concerning the submission.

- **Notification Information:** Enter the e-mail addresses of any additional individuals to notify regarding the status of the filing (i.e., submission was accepted or suspended). After submitting the filing, EDGAR will automatically send notification messages to the e-mail address(es) informing them of the filing status (i.e., the filing was accepted or suspended).

**Note:** Amended filings will be pre-populated with values from the most recently accepted SBS Entity registration (SBSE, SBSE-A, SBSE-BD) or SBS Entity amendment (SBSE/A, SBSE-A/A, or SBSE-BD/A) submission.

### 8.2.18.1 Form SBSE: Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants

Form SBSE contains five Applicant Data pages, divided into seventeen Items; six Schedules; and four Disclosure Reporting Pages. The Applicant must complete all seventeen Items; all applicable Schedules and Disclosure Reporting Pages (DRPs); and attach any required documents when submitting Form SBSE or its amendment.

The following sections: Form SBSE Applicant Data Pages, Form SBSE Schedules, and Form SBSE Disclosure Reporting Pages provide the primary screens and their descriptions for Form SBSE.

**Form SBSE Applicant Data Pages**

There are five Applicant Data pages on Form SBSE. These Applicant Data pages are made up of the following SBSE Items:

**Item 1:** Provides basic information about the applicant, which includes the legal name of the applicant, business and mailing address, and registration information.

**Item 2:** Indicates the type of registration the applicant is submitting (Security-based Swap Dealer or Major Security-based Swap Participant).

**Item 3**: Indicates if the applicant is a:

- foreign security-based swap dealer that intends to work with the Commission and its primary regulator to have the Commission determine whether the requirements of the primary regulator's regulatory system are comparable to the Commission's; or
- foreign security-based swap dealer that intends to avail itself of a previously granted substituted compliance determination.

**Item 4**: Indicates if the applicant intends to compute capital or margin, or price customer or proprietary positions, using mathematical models.

**Item 5**: Indicates if the applicant is subject to regulation by a prudential regulator, as defined in Section 1a(39) of the Commodity Exchange Act. If "Yes" is selected, the applicant must also identify the prudential regulator (The Federal Reserve Board, Office of the Comptroller of the Currency, Federal Deposit Insurance Corporation, Farm Credit Administration, or Federal Housing Finance Agency).

**Item 6**: Indicates if the applicant is a U.S. branch of a non-resident entity. If "Yes" is selected, the applicant must also identify the non-resident entity and its location.

**Item 7:** Provides a brief description of the applicant's business activities.

**Item 8**: Provides information about the applicant's type of organization including the applicant's legal status, month of fiscal year end, and date and location the legal status was obtained.

**Item 9**: Indicates if the applicant is a successor to a currently registered SBSE. If "Yes" is selected, then the applicant must complete appropriate items on Schedule D. See Section "8.2.18.1.1 Form SBSE Schedules" for more information.

**Item 10**: Indicates if the applicant is holding or maintaining any funds or securities to collateralize counterparty transactions.

**Item 11**: Indicates if the applicant has any arrangement with any person, firm, or organization. If "Yes" is selected for any question in Item 11, then the applicant must complete appropriate items on Schedule D. See Section "8.2.18.1.1 Form SBSE Schedules" for more information.

**Item 12**: Indicates if any individual controls the management/policies or wholly/partially finances the business of the applicant. If "Yes" is selected for any question in Item 12, then the applicant must complete appropriate items on Schedule D. See Section "8.2.18.1.1 Form SBSE Schedules" for more information.

**Item 13**: Indicates if the applicant is directly or indirectly subject to or owner of a control relationship. If "Yes" is selected for any question in Item 13, then the applicant must complete appropriate items on Schedule D. See Section "8.2.18.1.1 Form SBSE Schedules" for more information.

**Item 14**: Indicates Disclosure Reporting Requirements based on affirmative responses. See Section "8.2.18.1.2 Form SBSE Disclosure Reporting Pages" for more information.

**Item 15**: Indicates if the applicant has any existing registrations with the Commission or CFTC. If "Yes" is selected for any question in Item 15, then the applicant must provide all unique identification numbers assigned to the firm relating to this business on Schedule D. See Section "8.2.18.1.1 Form SBSE Schedules" for more information.

**Item 16**: Indicates if the applicant effects any transactions in commodity futures, commodities or commodity options, as a broker for others or as a dealer for its own account, or is engaged in any other investment related, non-securities business. If "Yes" is selected the applicant must provide all unique identification numbers assigned to the firm related to this business and describe each other business briefly on Schedule D. See Section "8.2.18.1.1 Form SBSE Schedules" for more information.

**Item 17**: Indicates if the applicant is registered with a foreign financial regulatory authority. If "Yes" is selected, then the applicant must list all such registrations on Schedule F. See Section "8.2.18.1.1 Form SBSE Schedules" for more information.

Form SBSE Items 1, 2, and 8 are explained further below:

**Item 1**

There are 10 sections (A to J) in Item 1, which allows the applicant to enter identifying details about the applicant.

A. **Full name of the *applicant*:** This field is pre-populated from the Entity Name associated with the CIK entered on the Filer Information screen. This field is not editable.
B. **Tax Identification No.:** This field is pre-populated from the Entity Name associated with the CIK entered on the Filer Information screen. This field is not editable. **Applicant's UIC # (if any)**: Enter the applicant's UIC Number, if applicable. **Applicant's CIK #**: This field is pre-populated from the CIK of the primary registrant entered on the Filer Information screen.

C. **(1) The *business name* under which the *applicant* primarily conducts business, if different from 1A:** This field is pre-populated from the information stored in EDGAR. This field is not editable. The filer must edit the data at the entity level using the Retrieve/Edit Data screen.

D. **If this filing makes a name change on behalf of an *applicant*, enter the new name and specify whether the change is to the *applicant's name* (1A) or to the business name (1C):** Indicate if the applicant name or business name is being changed as a result of this submission. The "Name" field is not editable. The filer must edit the data at the entity level using the Retrieve/Edit Data screen.

E. ***Applicant's* Main Address (Do not use a P.O. Box):** This field is pre-populated from the CIK value entered on the Filer Information screen from the Company Information Business Address. This field is not editable. Filers must update information on the Retrieve/Edit Data screen.
Any other business locations must be reported on Schedule E. Applicants that do not reside in the United States of America must designate a U.S. agent for service of process using Schedule F. See section "8.2.18.1.1 Form SBSE Schedules" for more information.

F. **Mailing Address, if different:** This field is pre-populated from the CIK value entered on the Filer Information screen from the Company Information Mailing Address if the Mailing Address is different from the applicant's Main Address. This field is not editable. The filer must edit the data at the entity level using the Retrieve/Edit Data screen.

G. **Business Telephone Number:** This field is pre-populated from the CIK value entered on the Filer Information screen form the Company Information Phone. This field is not editable.

H. **Website/URL:** Enter the website address for the applicant. This is an optional field that accepts up to 150 characters.

I. **Contact Employee:** Provide the full legal name (i.e. first, middle, last), title, phone number, and email address for the contact employee authorized to receive all compliance information, communications, and mailings, and be responsible for disseminating it within the applicant's organization.

J. **Chief Compliance Officer designated by the *applicant* in accordance with the Exchange Acts Section 15F(k):** Provide the full legal name (i.e. first, middle, last), title, phone number, and email address for the Chief Compliance Officer designated by the applicant in accordance with Exchange Act Section 15F(k).

**Making Changes to Company Information:** If you need to make changes to the company information maintained in EDGAR (e.g., name, address, contact information), click the hyperlinked word "here" within 'Changes to company information may be made here'. You will be directed to the Retrieve/Edit Data screen on a new browser window where you may modify this information maintained in EDGAR. However, the modified information will only be displayed if you exit the current session and restart the filing process.

**Item 2**

There are two sections in Item 2 (A and B) which allow the applicant to enter details on the type of registration that is being filed.

A. **The applicant is registering as a security-based swap dealer:** Select "Yes" if registering as a security-based swap dealer. Otherwise, select "No".

B. **The applicant is registering as a major security-based swap participant:** Select "Yes" if registering as a major security-based swap participant. Otherwise, select "No".

   **Because it: (check all that apply):** Select at least one response from the following options, only if "Yes" was selected for Item 2B:

   - maintains a substantial security-based swap position
   - has substantial counterparty exposure
   - is highly leveraged to its capital position

**Note:** Responses to Item 2A and 2B cannot both be "Yes" nor can both be "No". One response must be "Yes" and one must be "No".

**Item 8**

There are three sections in Item 8 (A to C) which allow the applicant to enter details on the Organization Information of the applicant.

A. **Indicate the legal status of the *applicant*:** Indicate the legal status of the applicant from the following options:

   - Corporation
   - Partnership
   - Limited Liability Company
   - Other (specify)

   **Note:** If "Other (specify)" is selected, the applicant must provide an explanation of the legal status.

B. **Month *applicant's* fiscal year ends:** Indicate the month in which the applicant's fiscal year ends. To update this field, visit the Retrieve/Edit page on the EDGAR Filing Website. Changes made on Form SBSE will not be made to information stored in EDGAR.

C. **Indicate date and place *applicant* obtained its legal status (i.e. state or country where incorporated, where partnership agreement was filed, or where *applicant* entity was formed):** Provide the State, Country, and Date of formation, where the applicant entity was formed.

#### 8.2.18.1.1 Form SBSE Schedules

Form SBSE contains supplemental Schedules A, B, C, D, E, and F.

All applicants filing an initial application must complete Schedule A, and if applicable, Schedule B, D, E, and F. Schedule C is optional.

A brief description of each schedule is available in Table 8-6.

**Table 8-6: Form SBSE Schedules**

| Schedule | Description |
|---|---|
| Schedule A | Schedule A: Direct Owners and Executive Officers of the Applicant<br>Use Schedule A to provide information on the direct owners and executive officers of the applicant. |
| Schedule B | Schedule B: Indirect Owners of the Applicant<br>Use Schedule B to provide information on the indirect owners of the applicant.<br>'Yes' must be selected for "Does the applicant have any indirect owners to be reported on Schedule B?" on Schedule A in order to provide information on the indirect owners of the applicant on Schedule B. |
| Schedule C | Schedule C: List of 15Fb6-1 entities<br>Each applicant can use Schedule C to identify each person associated with it, as of the date it files an application to register with the Commission, that is not a natural person and that is subject to statutory disqualification (as described in Exchange Act Sections 3(a)(39)(A) through (F)) that the security-based swap dealer or security-based swap participant permits to effect or be involved in effecting security-based swaps on its behalf pursuant to Rule 15Fb6-1. |
| Schedule D | Schedule D is divided into three pages containing the following sections, further described below:<br>Schedule D Page 1 contains the following sections:<br>Section I: Other Business Names<br>Section II: Other Business<br>Section III: Successions<br>Section IV: Record Maintenance Arrangements/Business Arrangements/Control Persons/Financings<br>Schedule D Page 2 contains the following section:<br>Section V: Complete this section for control issues relating to Item 13A only.<br>Schedule D Page 3 contains the following section:<br>Section VI: Complete this section for control issues relating to Item 13B only.<br>Note: Schedule D must be designated as an "Initial" or "Amended' filing for Form SBSE. On an initial submission (SBSE), "Initial" should be selected. On an SBSE/A submission, the system will auto populate "Initial" if this Schedule D is being created on that submission. "Amended" will be selected if changes are being made to an existing Schedule D. No check box will be selected on an SBSE/A submission if no change is made to the Schedule D. |

| Schedule | Description |
|---|---|
| Schedule D | Schedule D Page 1 – Section I: Other Business Names<br>Section I of Schedule D allows the applicant to indicate if there are any other business names associated with the applicant, and if applicable, to list each of the "other" names and the state(s) or country(ies) in which they are used. |
| Schedule D | Schedule D Page 1 – Section II: Other Business<br>Section II of Schedule D requires the applicant to provide further information for affirmative responses in Items 15, 16A, and 16B on Form SBSE.<br><br>Note: The applicant must complete a separate Schedule D Page 1 for each affirmative response in Item 15, 16A, and 16B on Form SBSE. |
| Schedule D | Schedule D Page 1 – Section III: Successions<br>Section III of Schedule D allows the applicant to provide the name, IRS Employer Number, SEC File Number, and UIC number, if any, of any predecessor involved in the application for registration. Section III is only required if the applicant selected "Yes" in Item 9 of Form SBSE. |
| Schedule D | Schedule D Page 1 – Section IV: Record Maintenance Arrangements/Business Arrangements/Control Persons/Financings<br>Section IV of Schedule D requires the applicant to provide further information for affirmative responses in Items 11A, 11B, 12A, and 12B on Form SBSE.<br><br>Note: The applicant must complete a separate Schedule D Page 1 for each affirmative response in Item 11A, 11B, 12A, and 12B on Form SBSE, including any multiple responses to any item. |
| Schedule D | Schedule D Page 2 – Section V: Complete this section for control issues relating to Item 13A only<br>Section V of Schedule D allows the applicant to report details for Item 13A. The applicant must supply details for all partnerships, corporations, organizations, institutions and individuals necessary to answer each item completely. |
| Schedule D | Schedule D Page 3 – Section VI: Complete this section for control issues relating to Item 13B only<br>Section VI of Schedule D allows the applicant to report details for Item 13B. The applicant must supply details for all partnerships, corporations, organizations, institutions and individuals necessary to answer each item completely. |
| Schedule E | Schedule E: Other Business Locations<br>Use Schedule E to identify other business locations of the applicant. Repeat Items 1-6 for each other business locations.<br><br>Note: Schedule E is only required when changes, additions, or deletions are being made to the information stored in Schedule E. Otherwise, Schedule E is not required. |
| Schedule F | Schedule F: Non-resident Security-based Swap Dealers and Major Security-based Swap Participants<br>Schedule F is required only if a non-US State is selected in Item 1E of Form SBSE. Schedule F is divided into two sections, described below: |

| Schedule | Description |
|---|---|
| Schedule F | Schedule F – Section I: Service of Process and Certification Regarding Access to Records<br>Section I of Schedule F requires each non-resident security-based swap dealer and non-resident security-based swap participant to identify its United States agent for service of process and to certify that it can as a matter of law and will:<br>(1) Provide the Commission with prompt access to its books and records, and<br>(2) Submit to on site inspection and examination by the Commission. |
| Schedule F | Schedule F – Section II: Registration with Foreign Financial Regulatory Authorities<br>Section II of Schedule F requires the applicant that selected "Yes" on Item 17 to list each foreign financial regulatory authority with which it is registered, the Foreign Registration number (if any), and the name of the Country with which the applicant is registered. |

Schedule A of Form SBSE is explained further below.

***Schedule A*** of Form SBSE, shown in Figure 8-171, enables the applicant to provide information on the Direct Owners and Executive Officers.

**Figure 8-171: Form SBSE – Schedule A: Direct Owners and Executive Officers**

**Adding or Deleting a Direct Owner or Executive Officer**

To complete Schedule A:

1. Click the [Add Direct owner / Executive officer] button at the bottom of the screen.
2. Indicate if the applicant is a "Firm" or an "Individual".
3. Enter the name, title or status, date when title or status was acquired, and other relevant information of the Direct Owner or Executive Officer in the fields displayed.
4. Select the appropriate entity type (Domestic Entity, Foreign Entity, or Individual).
5. Select an appropriate Ownership Code for the Direct Owner and indicate whether the identified Direct Owner is a control person or a public reporting company under Sections 12 or 15(d) of the Exchange Act.
6. If "Individual" was selected during step 1, then the applicant can provide entries for CRD, IARD, and Foreign Business Number, but cannot provide an IRS Tax No. Additionally, if a value is not provided for "CRD" or "IARD", proceed to step 7. Otherwise, proceed to step 8.
   If "Firm" was selected during step 1, then the applicant must provide at least one entry for CRD, IARD, Foreign Business Number, or IRS Tax No. Proceed to step 8.
7. For individuals not presently registered through CRD or IARD, describe prior investment-related experience (e.g., for each prior position – employer, job title, and dates of service).
8. Click the [Save Direct owner / Executive officer] button to save the information.
9. Repeat steps 1 to 8 to add additional entries.
10. Click the [Delete] button adjacent to an entry to remove it from the submission.

### 8.2.18.1.2 Form SBSE Disclosure Reporting Pages

Form SBSE and its variants include four types of Disclosure Reporting Pages (DRPs). The DRPs can either be an initial or amended response (to report a change to any of the information provided on a previously reported disclosure event).

Affirmative responses to any of the questions in Item 14 will add the corresponding disclosure tab on the left navigation pane. Figure 8-172: Item 14 - Disclosure Information shows how the response to question D(1) in Item 14 adds the Regulatory Action DRP tab on the left navigation pane.

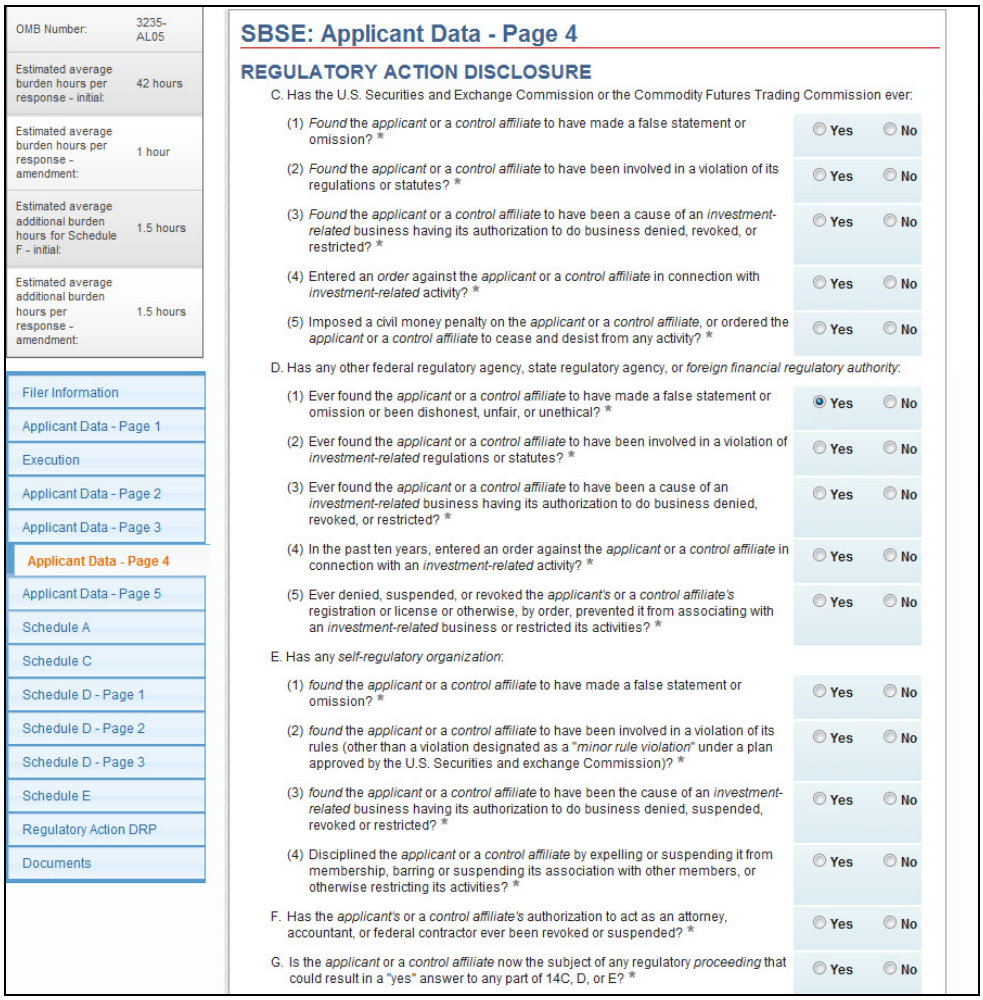



**Figure 8-172: Item 14 - Disclosure Information**

The four types of DRPs on Form SBSE and its variants are listed below:

- **Criminal Action DRP**: Use this DRP to report details for affirmative responses to questions in Items 14A and 14B of Form SBSE or its variants.
- **Regulatory Action DRP**: Use this DRP to report details for affirmative responses to questions in Items 14C, 14D, 14E, 14F, and 14G of Form SBSE or its variants.
- **Civil Judicial Action DRP**: Use this DRP to report details for affirmative responses to questions in Item 14H of Form SBSE or its variants.
- **Bankruptcy/SIPC DRP**: Use this DRP to report details for affirmative responses to Item 14I on Form SBSE or its variants.

### Completing Disclosure Reporting Pages (DRPs) on Form SBSE

To report an event, click the appropriate disclosure tab on the left navigation pane. The corresponding disclosure reporting page is displayed. For example, clicking the Regulatory Action DRP tab displays the Regulatory Action Disclosure Reporting Page (SBSE) screen as shown in Figure 8-173.

U.S. SECURITIES AND EXCHANGE COMMISSION

Electronic Data Gathering, Analysis and Retrieval
Form SBSE

| OMB APPROVAL | |
|---|---|
| OMB Number: | 3235-AL05 |
| Estimated average burden hours per response - initial: | 42 hours |
| Estimated average burden hours per response - amendment: | 1 hour |
| Estimated average additional burden hours for Schedule F - initial: | 1.5 hours |
| Estimated average additional burden hours per response - amendment: | 1.5 hours |

- Filer Information
- Applicant Data - Page 1
- Execution
- Applicant Data - Page 2
- Applicant Data - Page 3
- Applicant Data - Page 4
- Applicant Data - Page 5
- Schedule A
- Schedule C
- Schedule D - Page 1
- Schedule D - Page 2
- Schedule D - Page 3
- Schedule E
- Regulatory Action DRP
- Documents

SAVE PRINT SUBMIT INSTRUCTIONS EXIT

## REGULATORY DISCLOSURE REPORTING PAGE (SBSE)

### GENERAL INSTRUCTIONS

You must provide a valid response to each question on every section of this DRP before any of your information can be saved. Invalid or incomplete responses will prevent you from closing the DRP with your information saved. It is recommended that you consult the Print Form of this DRP to make sure you have gathered all the required information before beginning your entry of information online.

This **Disclosure Reporting Page (DRP SBSE)** is an ◉ **INITIAL OR** ○ **AMENDED** response to report details for affirmative responses to **Items 14C, 14D, 14E, 14F, or 14G** of Form SBSE.

Check the item(s) being responded to: *

14C. Has the U.S. Securities and Exchange Commission or the Commodity Futures Trading Commission ever: *

- ☐ (1) Found the applicant or a control affiliate to have made a false statement or omission?
- ☐ (2) Found the applicant or a control affiliate to have been involved in a violation of its regulations or statutes.
- ☐ (3) the applicant or a control affiliate to have been a cause of an investment-related business having its authorization to do business denied, revoked, or restricted.
- ☐ (4) Entered an order against the applicant or a control affiliate in connection with investment-related activity.
- ☐ (5) Imposed a civil money penalty on the applicant or a control affiliate, or ordered the applicant or a control affiliate to cease and desist from any activity.

14D. Has any other federal regulatory agency, state regulatory agency, or foreign financial regulatory authority: *

- ☐ (1) Ever found the applicant or a control affiliate to have made a false statement or omission or been dishonest, unfair, or unethical?
- ☐ (2) Ever found the applicant or a control affiliate to have been involved in a violation of investment-related regulations or statutes?
- ☐ (3) Ever found the applicant or a control affiliate to have been a cause of an investment-related business having its authorization to do business denied, suspended, revoked or restricted?
- ☐ (4) In the past ten years, entered an order against the applicant or a control affiliate in connection with an investment-related activity?
- ☐ (5) Ever denied, suspended, or revoked the applicant's or a control affiliate's registration or license or otherwise, by order, prevented it from associating with an investment-related business or restricted its activities?

14E. Has any self-regulatory organization or commodities exchange ever: *

- ☐ (1) found the applicant or a control affiliate to have made a false statement or omission?
- ☐ (2) found the applicant or a control affiliate to have been involved in a violation of its rules (other than a violation designated as a "minor rule violation" under a plan approved by the U.S. Securities and exchange Commission)?
- ☐ (3) found the applicant or a control affiliate to have been the cause of an investment-related business having its authorization to do business denied, suspended, revoked or restricted?
- ☐ (4) Disciplined the applicant or a control affiliate by expelling or suspending it from membership, barring or suspending its association with other members, or otherwise restricting its activities?

☐ 14F. Has the applicant's or a control affiliate's authorization to act as an attorney, accountant, or federal contractor ever been revoked or suspended?

☐ 14G. Is the applicant or a control affiliate now the subject of any regulatory proceeding that could result in a "yes" answer to any part of 14C, D, or E?

*Use a separate DRP for each event or proceeding. An event or proceeding may be reported for more than one person or entity using one DRP. File with a completed Execution Page.*

*One event may result in more than one affirmative answer to Items 14C, 14D, 14E, 14F or 14G. Use only one DRP to report details related to the same event.If an event gives rise to actions by more than one regulator, provide details for each action on a separate DRP.*

*It is not a requirement that documents be provided for each event or proceeding. Should they be provided, they will not be accepted as disclosure in lieu of answering the questions on this DRP.*

*If a control affiliate is an individual or organization registered through the CRD, such control affiliate need only complete Part I of the applicant's appropriate DRP (SBSE). Details of the event must be submitted on the control affiliate's appropriate DRP (BD) or DRP (U-4). If a control affiliate is an individual or organization not registered through the CRD, provide complete answers to all the items on the applicant's appropriate DRP (SBSE). The completion of this DRP does not relieve the control affiliate of its obligation to update its CRD records.*

### *PART I*

The *person*(s) or entity(ies) for whom this DRP is being filed is (are): *

- ○ The *Applicant*
- ○ *Applicant* and one or more *control affiliate*(s)
- ○ One or more *control affiliate*(s)

Save & Close This SBSE Regulatory DRP

PREVIOUS NEXT

**Figure 8-173: Form SBSE Regulatory Action Disclosure Reporting Page**

**Note:** When filing an amended filing, a new entry must be added to the DRP to report a new event/proceeding or a new case arising out of an existing event/proceeding that was reported earlier on Form SBSE. (Do not add the new case to an existing entry).

The "Regulatory Action DRP" is explained further below.

**This Disclosure Reporting Page (DRP SBSE) is an:** The "Initial" radio button is pre-populated, if a new event is being added to the DRP. Alternatively, the "Amended" radio button will be pre-populated if an event reported earlier (on Form SBSE or its variants) is being updated.

**Check item(s) being responded to**: Select the appropriate check boxes to match the questions with affirmative responses in Item 14.

There are two parts to the Regulatory Action DRP on Form SBSE, and they are to be completed as applicable. In Part 1 of the DRP, specify for whom the DRP is being filed and if applicable, provide the total number of associated persons, the type, and identifying information of each associated person. Proceed further by completing Part 2 of the DRP as necessary.

A. **The person(s) or entity(ies) for whom this DRP (SBSE) is being filed is (are) the:** Only one of the following may be selected:
   - The Applicant
   - Applicant and one or more control affiliate(s)
   - One or more control affiliate(s)

1. **Applicant**: Follow the steps below to provide information about the applicant's disciplinary event.
   a. Click the [Add Applicant] button to report the event being filed for the applicant.
2. **Control Affiliate**: Follow the steps below to provide information about the control affiliate's disciplinary event.
   a. Click the [Add Control Affiliate(s)] button to identify the associated person involved in the event being reported and their details. If there is more than one associated person involved with the same event, identify each associated person separately. In the corresponding "Control Affiliate" section of the DRP, provide identifying information and registration information of the control affiliate, and if applicable, complete Regulatory Action DRP Part 2.
   b. If the control affiliate is registered through the CRD and has submitted a DRP (with Form U-4) or DRP (BD) to the CRD System for the event then no further information is required on this DRP.

**Removing Disclosure Reporting Pages on Form SBSE**

In order to remove a Disclosure Reporting Page from an accepted SBSE or SBSE/A submission, you must submit a new SBSE/A submission. The following DRPs cannot be deleted by providing "No" for questions in Item 14:

- Criminal Action Disclosure Reporting Page
- Regulatory Action Disclosure Reporting Page
- Civil Judicial Action Disclosure Reporting Page

- Bankruptcy/SIPC Disclosure Page

To remove one of these DRPs for the:

- Applicant: Select "Yes" for the "Is this DRP an amendment that seeks to remove a previously filed DRP concerning the applicant from the record?" field. Then, select one or more of the following reasons that the DRP should be removed:
  - The event or proceeding previously reported was resolved in the applicant's favor.
  - The event or proceeding occurred more than ten years ago.
  - The DRP was filed in error. Explain the circumstances.
- Control Affiliate: Select "Yes" for the "Is this DRP an amendment that seeks to remove a previously filed DRP concerning the control affiliate from the record?" field. Then, select one of the following reasons that the DRP should be removed:
  - The control affiliate(s) is no longer associated with the SBS Entity.
  - The event or proceeding previously reported was resolved in the control affiliate's favor.
  - The event or proceeding occurred more than ten years ago.
  - The DRP was filed in error. Explain the circumstances.

### 8.2.18.2 Form SBSE-A: Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered or Registering with the Commodity Futures Trading Commission as a Swap Dealer or Major Swap Participant

Form SBSE-A is the Application for Registration as either a Security-based Swap Dealer or Major Security-based Swap Participant by an entity that is not registered or registering as a broker-dealer, but is registered or registering with CFTC as a swap dealer or major swap participant. The form contains nineteen Items, five Schedules, and four Disclosure Reporting Pages. The applicant must complete all applicable Items, Schedules, and Disclosure Reporting Pages (DRPs), and attach any required documents when submitting Form SBSE-A. These Items, Schedules, and DRPs are explained further in this section.

**Form SBSE-A Items**

**Item 1:** Provides basic information about the applicant, which includes the legal name of the firm, business and mailing address, registration information, website URL, and Chief Compliance Officer.

**Item 2**: Indicates the type of registration the applicant is submitting (Security-based Swap Dealer or Major Security-based Swap Participant).

**Item 3:** Indicates if the applicant is a foreign security-based swap dealer that intends to work with the Commission and its primary regulator to have the Commission determine whether the requirements of its primary regulator's regulatory system are comparable to the Commission's or if the applicant is a foreign security-based swap dealer that intends to avail itself of a previously granted substituted compliance determination.

**Item 4:** Indicates if the applicant intends to compute capital or margin, or price customer or proprietary positions, using mathematical models.

**Item 5:** Indicates if the applicant is currently registered or registering with the Commodity Futures Trading Commission as a Swap Dealer or Major Swap Participant.

**Item 6:** Indicates if the applicant is subject to regulation by a prudential regulator, as defined in Section 1a(39) of the Commodity Exchange Act**.**

**Item 7:** Provides a brief description of the applicant's business activities.

**Item 8:** Indicates if the applicant is subject to regulation by a prudential regulator, as defined in Section 1a(39) of the Commodity Exchange Act. If "Yes" is selected, the applicant must also identify the prudential regulator (The Federal Reserve Board, Office of the Comptroller of the Currency, Federal Deposit Insurance Corporation, Farm Credit Administration, or Federal Housing Finance Agency).

**Item 9:** Indicates if the applicant is registered with the Commission as an investment advisor. If "Yes" is selected, provide the Applicant's IARD number.

**Item 10:** Indicates if the applicant is otherwise registered with the CFTC. If so, the applicant must provide the type of registration (Futures Commission Merchant, Introducing Broker, Commodity Pool Operator, or Other).

**Item 11:** Indicates if the applicant has any other non-securities, financial services industry-related business. If "Yes" is selected, describe each other business briefly on Schedule B, Section I. See Section "8.2.18.2.1 SBSE-A Schedules" for more information.

**Item 12:** Indicates if the applicant is holding or maintaining any funds or securities to collateralize counterparty Transactions.

**Item 13:** Indicates if the applicant has any arrangement under which any person, firm or organization keeps any books or records, executes, trades, custodies, clears, or settles on behalf of the applicant. If "Yes" is selected for any question in Item 13, then the applicant must complete appropriate items on Schedule B, Section II. See Section "8.2.18.2.1 Form SBSE-A Schedules" for more information.

**Item 14:** Indicates if any person directly or indirectly controls the management or policies of the applicant through agreement or otherwise. If "Yes" is selected, then the applicant must complete appropriate items on Schedule B, Section II. See Section "8.2.18.2.1 Form SBSE-A Schedules" for more information.

**Item 15:** Indicates if any person wholly/partially finances the business of the applicant. If "Yes" is selected, then the applicant must complete appropriate items on Schedule B, Section II. See Section "8.2.18.2.1 Form SBSE-A Schedules" for more information.

> **Note**: Do not answer "Yes" to Item 15 if the person finances the business of the applicant through: 1) a public offering of securities made pursuant to the Securities Act of 1933; or 2) credit extended in the ordinary course of business by suppliers, banks, and others.

**Item 16:** Indicates if the applicant is a successor to a currently registered SBSE. If "Yes" is selected, then the applicant must complete appropriate items on Schedule B, Section III. See Section "8.2.18.2.1 Form SBSE-A Schedules" for more information.

**Item 17:** Indicates if the applicant is registered with a foreign financial regulatory authority. If "Yes" is selected, then the applicant must list all such registrations on

Schedule F, Section II. See Section "8.2.18.2.1 Form SBSE-A Schedules" for more information.

**Item 18:** Specify the number of principals that the applicant has who are individuals. The applicant must also list all principals who are individuals on Schedule A. See Section "8.2.18.2.1 Form SBSE-A Schedules" for more information.

**Item 19:** Indicates if any principal not identified in Item 18 and Schedule A effect, or is any principal not identified in Item 18 and Schedule A involved in effecting security-based swaps on behalf of the applicant, or will such principals effect or be involved in effecting such business on the applicant's behalf. If "Yes" is selected, the applicant must complete the appropriate items on Schedule B, Section IV. See Section "8.2.18.2.1 Form SBSE-A Schedules" for more information.

### 8.2.18.2.1 Form SBSE-A Schedules

Form SBSE-A contains supplemental Schedules A, B, C, D, and F.

All applicants filing an initial application must complete Schedule D, and if applicable, Schedule A, B, and F. Schedule C is optional.

A brief description of each schedule is available in Table 8-7.

**Table 8-7: Form SBSE-A Schedules**

| Schedule | Description |
|---|---|
| Schedule A | Schedule A: Principals that are Individuals<br>Each applicant can use Schedule A to list the Principals of the applicant that are individuals. Schedule A must be completed only if a numerical value greater than zero is entered in Item 18. |
| Schedule B | Schedule B is divided into multiple sections, further described below.<br>I. Other Business<br>II. Record Maintenance Arrangements/Business Arrangements/Control Persons/Financings<br>III. Successions<br>IV. Principals Effecting or Involved in Effecting SBS Business<br>Note: Schedule B will only be displayed if the applicant has selected "Yes" for questions in Items 11, 13, 14, 15, 16 or 19 of Form SBSE-A. |
| Schedule B | Schedule B – Section I: Other Business<br>Section I of Schedule B allows the applicant to provide more information on an affirmative response in Item 11 of Form SBSE-A. |
| Schedule B | Schedule B – Section II: Record Maintenance Arrangements/Business Arrangements/Control Persons/Financings<br>Section II of Schedule B requires the applicant to provide further information for affirmative responses in Items 13A, 13B, 14, and 15 on Form SBSE-A.<br><br>Note: The applicant must complete a separate Schedule B Page 1 for each affirmative response in Item 13A, 13B. 14, and 15 on Form SBSE-A, including any multiple responses to any item. |

| Schedule | Description |
|---|---|
| Schedule B | Schedule B – Section III: Successions<br>Section III of Schedule B allows the applicant to provide details of any predecessor entity, including date of succession, SEC file number, and CRD number, involved in the application for registration. Section III is only required if the applicant selected "Yes" in Item 16 of Form SBSE-A. |
| Schedule B | Schedule B – Section IV: Principals Effecting or Involved in Effecting SBS Business<br>Section IV of Schedule B allows the applicant to provide details for an affirmative response to Item 19. For each Principal identified in Section IV of Schedule B, the applicant must complete Schedule D of Form SBSE-A and the relevant DRP Pages. See section "Form SBSE-A Disclosure Reporting Pages" for more information.<br>Note: An applicant can have multiple principals in Schedule B, Section IV and each principal must complete a Schedule D. |
| Schedule C | Schedule C: List of 15Fb6-1 entities<br>Each applicant can use Schedule C to identify each person associated with it, as of the date it files an application to register with the Commission, that is not a natural person and that is subject to statutory disqualification (as described in Exchange Act Sections 3(a) (39) (A) through (F)) that the security-based swap dealer or security-based swap participant permits to effect or be involved in effecting security-based swaps on its behalf pursuant to Rule 15Fb6-1. |
| Schedule D | Schedule D: Disclosure Information<br>Schedule D is divided into four sections: Criminal Disclosure, Regulatory Action Disclosure, Civil Judicial Disclosure, and Financial Disclosure. Based on affirmative responses to questions in each section, corresponding Disclosure Reporting Pages will be displayed on the left navigation pane. The applicant must complete all applicable Disclosure Reporting Pages. |
| Schedule F | Schedule F: Non-Resident Security-based Swap Dealers and Major Security-based Swap Participants<br>Schedule F is divided into two sections, described below. |
| Schedule F | Schedule F – Section I: Service of Process and Certification Regarding Access to Records<br>Section I of Schedule F requires each nonresident security-based swap dealer and nonresident security-based swap participant to identify its United States agent for service of process and to certify that it can as a matter of law and will:<br>(1) Provide the Commission with prompt access to its books and records, and<br>(2) Submit to onsite inspection and examination by the Commission. |
| Schedule F | Schedule F – Section II: Registration with Foreign Financial Regulatory Authorities<br>Section II of Schedule F requires the applicant to list each foreign financial regulatory authority with which it is registered, the Foreign Registration number (if any), and the name of the Country from which the authority presides. |

The following Form SBSE-A Schedules, with their primary screens, are explained further.

- Schedule B, Section IV: Principals Effecting or Involved in Effecting SBS Business
- Schedule D: Disclosure Information

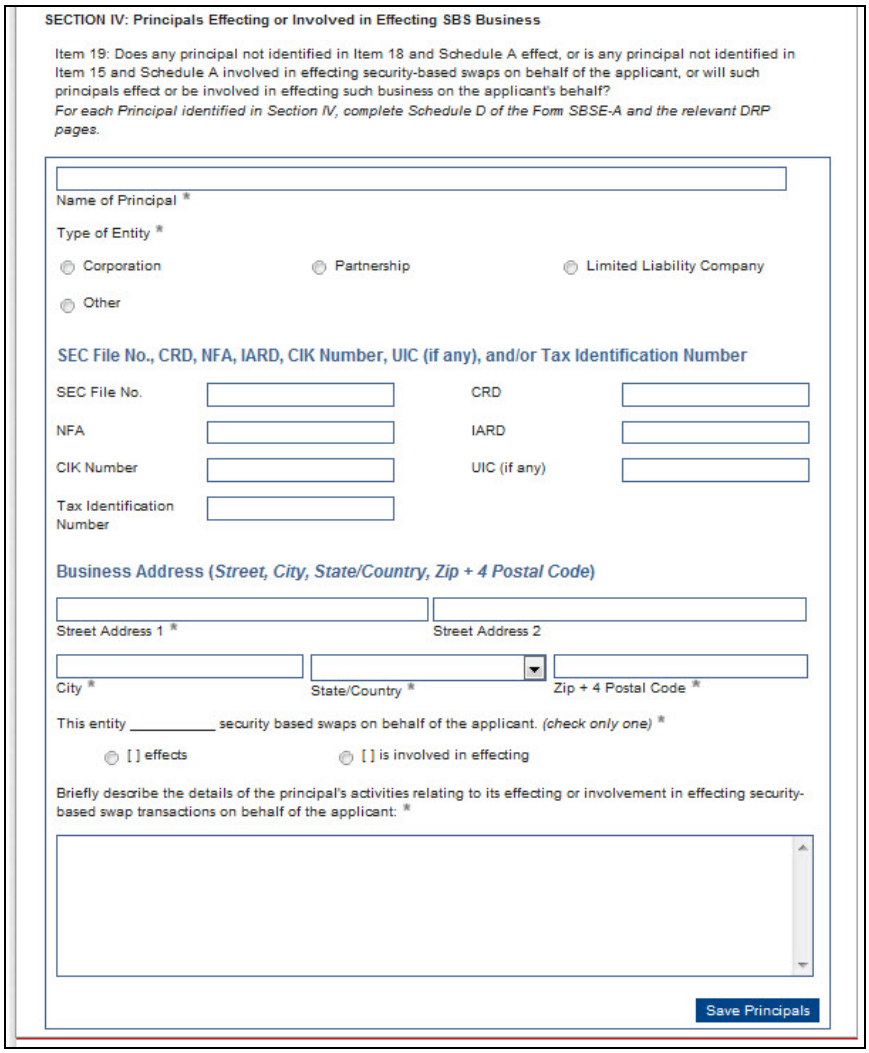
***Schedule B, Section IV*** of Form SBSE-A, shown in Figure 8-174, enables the applicant to identify any principal not identified in Item 15, Item 18, or Schedule A who effects or is involved in effecting security-based swaps on behalf of the applicant. For each principal identified in Schedule B, Section IV, the applicant must complete Schedule D and all relevant Disclosure Reporting Pages.

**Adding a Principal**

To complete Schedule B, Section IV:

1. Click the [Add Principal] button at the bottom of the page.
2. Enter the name of the principal and select the type of entity (Corporation, Partnership, Limited Liability Company, or Other). If other, provide a description.
3. Enter the SEC File Number, CRD, NFA, IARD, CIK Number, UIC (if any), and/or Tax Identification number for the principal.
4. Enter the Business Address for the principal.
5. Indicate if the principal either "effects" or "is involved in effecting" security swaps on behalf of the applicant.
6. Briefly describe the details of the principal's activities relating to its effecting or involvement in effecting security-based swap transactions on behalf of the applicant.
7. Click the [Save principals] button at the bottom of the screen.
8. Repeat steps 1 to 7 to add additional principals.

**Note**: The applicant can provide up to 20 principals in an SBSE-A submission.



SECTION IV: Principals Effecting or Involved in Effecting SBS Business

Item 19: Does any principal not identified in Item 18 and Schedule A effect, or is any principal not identified in Item 15 and Schedule A involved in effecting security-based swaps on behalf of the applicant, or will such principals effect or be involved in effecting such business on the applicant's behalf?
*For each Principal identified in Section IV, complete Schedule D of the Form SBSE-A and the relevant DRP pages.*

Name of Principal *

Type of Entity *

Corporation | Partnership | Limited Liability Company | Other

SEC File No., CRD, NFA, IARD, CIK Number, UIC (if any), and/or Tax Identification Number

SEC File No. | CRD
NFA | IARD
CIK Number | UIC (if any)
Tax Identification Number

Business Address (*Street, City, State/Country, Zip + 4 Postal Code*)

Street Address 1 * | Street Address 2
City * | State/Country * | Zip + 4 Postal Code *

This entity _____ security based swaps on behalf of the applicant. *(check only one)* *

[ ] effects | [ ] is involved in effecting

Briefly describe the details of the principal's activities relating to its effecting or involvement in effecting security-based swap transactions on behalf of the applicant: *

Save Principals

**Figure 8-174: Form SBSE-A: Schedule B, Section IV**

***Schedule D*** of Form SBSE-A, shown in Figure 8-175, enables the applicant to indicate the disclosure requirements of principals identified in the filing. If "Yes" is selected for any question on Schedule D then the applicant must complete the associated Disclosure Reporting Page. See Section "8.2.18.2.2 Form SBSE-A Disclosure Reporting Pages" for more information.

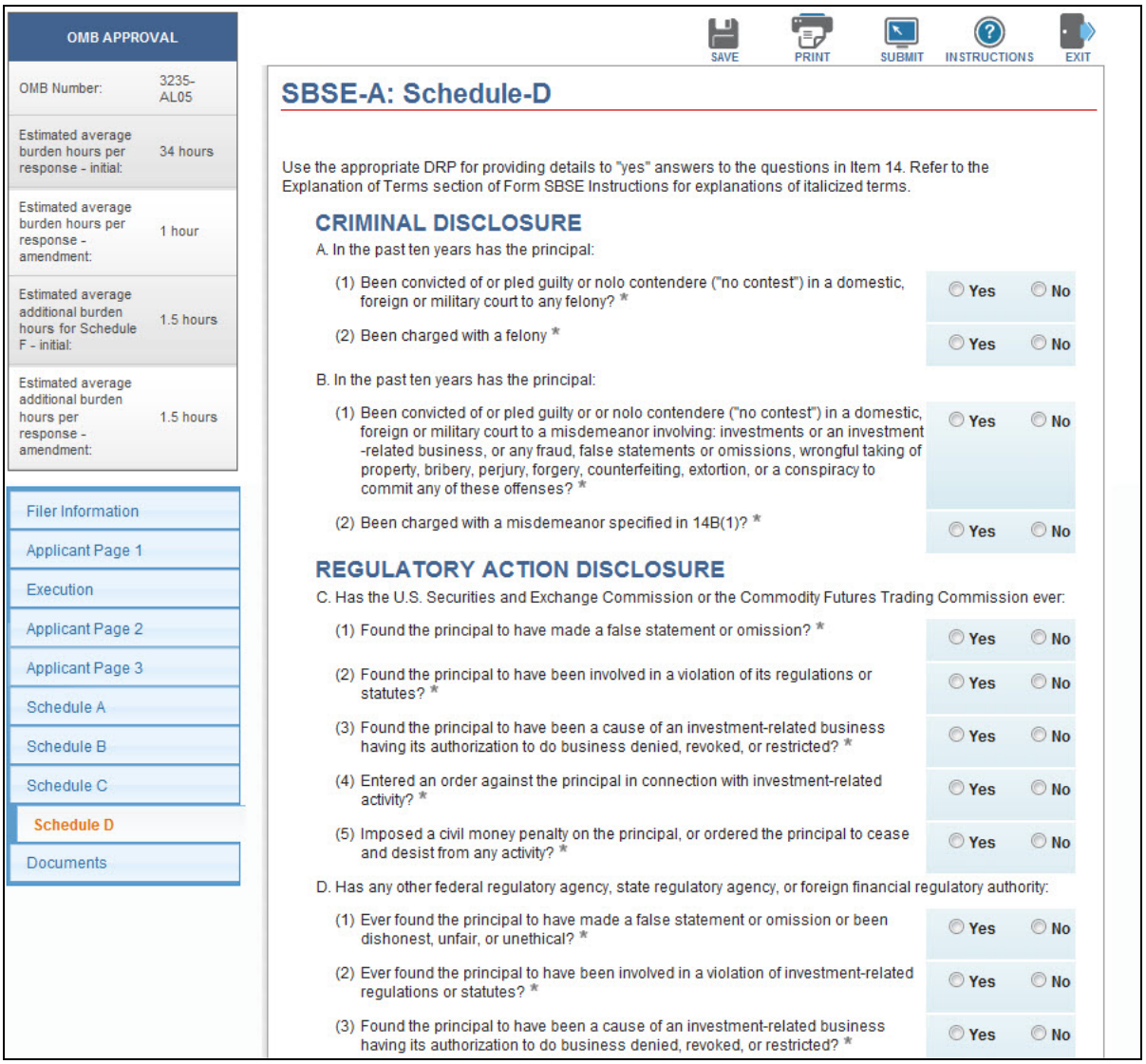



**Figure 8-175: Form SBSE-A: Schedule D**

### 8.2.18.2.2 Form SBSE-A Disclosure Reporting Pages

Form SBSE-A and its variants include four types of Disclosure Reporting Pages (DRPs). The DRPs can either be an initial response or an amendment to report a change in status to a previously reported disclosure event. Affirmative responses to any of the questions in Schedule D will add a corresponding disclosure tab on the left navigation pane.

The four types of DRPs on Form SBSE-A are listed below:

- **Criminal Action DRP:** Use this DRP to report details for affirmative responses to questions in Items A and B of Schedule D on Form SBSE-A.
- **Regulatory Action DRP:** Use this DRP to report details for affirmative responses to question(s) in Items C, D, E, F, or G of Schedule D of Form SBSE-A.
- **Civil Judicial Action DRP:** Use this DRP to report details for affirmative responses to questions in Item H of Schedule D on Form SBSE-A.

- **Bankruptcy/SIPC DRP:** Use this DRP to report details for an affirmative response to questions in Item I of Schedule D of Form SBSE-A.

### Completing Disclosure Reporting Pages (DRPs) on Form SBSE-A

To report an event, click the appropriate disclosure tab on the left navigation pane. The corresponding disclosure reporting page is displayed. For example, clicking the Criminal Action DRP tab displays the Criminal Action Disclosure Reporting Page (SBSE-A) screen as shown in Figure 8-176.

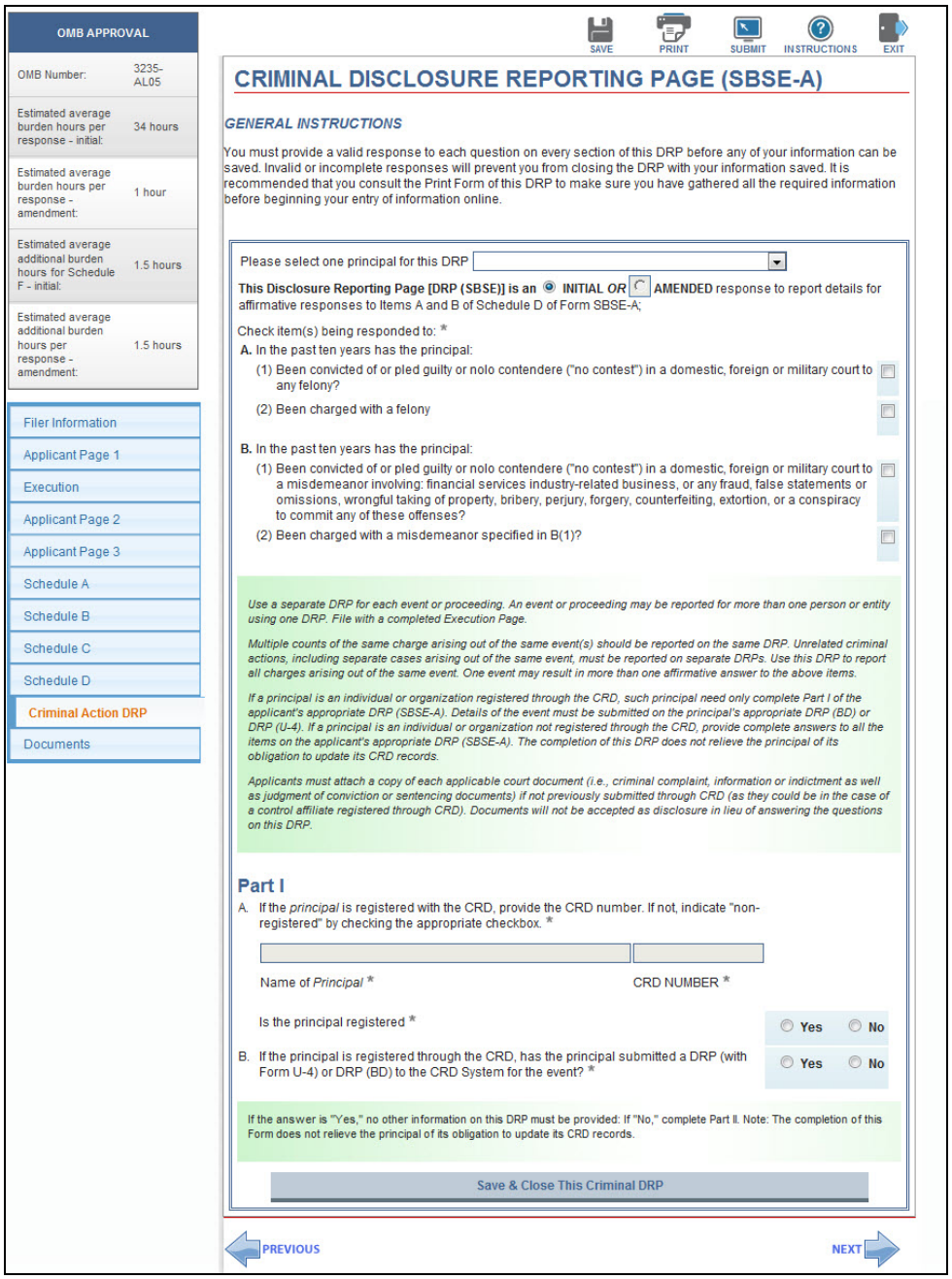



**Figure 8-176: Criminal Action Disclosure Reporting Page (SBSE-A) screen**

**Note:** When filing an amended filing, a new entry must be added to the DRP to report a new

event/proceeding or a new case arising out of an existing event/proceeding that was reported earlier on Form SBSE-A. (Do not add the new case to an existing entry).

The "Criminal Action DRP" is explained further below.

**This Disclosure Reporting Page (DRP SBSE-A) is an:** The "Initial" radio button is pre-populated, if a new event is being added to the DRP. Alternatively, the "Amended" radio button will be pre-populated if an event reported earlier (on Form SBSE-A or its variants) is being updated.

**Check item(s) being responded to**: Select the appropriate check boxes to match the questions with affirmative responses in Schedule D.

There are two parts to the Criminal Action DRP on Form SBSE-A, and they are to be completed as applicable. In Part 1 of the DRP, specify for whom the DRP is being filed and indicate if the principal is registered. Proceed further by completing Part 2 of the DRP as necessary.

1. **Principal:** Click the [Add New Criminal DRP] button and follow the steps below to provide information about the principal's disciplinary event.
    a. Select a principal from the drop down menu to identify the principal involved in the event being reported and their details. If there is more than one principal involved with the same event, identify each principal separately. Provide identifying information and registration information of the principal, and if applicable, complete Criminal Action DRP Part 2.
    b. If the principal is registered through the CRD and has submitted a DRP (with Form U-4) or DRP (BD) to the CRD System for the event then no further information is required on this DRP.

**Removing Disclosure Reporting Pages on Form SBSE-A**

In order to remove a Disclosure Reporting Page from an accepted SBSE-A or SBSE-A/A submission, you must submit a new SBSE-A/A submission. The following DRPs cannot be deleted by providing "No" for questions in Schedule D:

- Criminal Action Disclosure Reporting Page
- Regulatory Action Disclosure Reporting Page
- Civil Judicial Action Disclosure Reporting Page
- Bankruptcy/SIPC Disclosure Page

To remove one of these DRPs, select "Yes" for the "Is this DRP an amendment that seeks to remove a previously filed DRP concerning the principal from the record?" field. Then, select one of the following reasons that the DRP should be removed:

- The principal is no longer associated with the SBS Entity.
- The event or proceeding previously reported was resolved in the principal's favor.
- The event or proceeding occurred more than ten years ago.
- The DRP was filed in error.

### 8.2.18.3 Form SBSE-BD: Application for Registration of Security-based Swap Dealers and Major Security-based Swap Participants that are Registered Broker-dealers

Form SBSE-BD is the Application for Registration as either a Security-based Swap Dealer or Major Security-based Swap Participant by an entity that is registered or registering with the Commission as a broker or dealer. The form contains seven Items and two Schedules. The applicant must complete all applicable Items, Schedules, and attach required documents when submitting Form SBSE-BD. These Items and Schedules are explained further in the following sections.

**Form SBSE-BD Items**

**Item 1:** Provides basic information about the applicant, which includes the legal name of the firm, business and mailing address, CRD Number, registration information, contact employee, and Chief Compliance Officer designated by the applicant.

**Item 2:** Indicates the type of registration the applicant is submitting (Security-based Swap Dealer or Major Security-based Swap Participant).

**Item 3:** Indicates if the applicant is currently registered or registering with the Commodity Futures Trading Commission as a Swap Dealer or Major Swap Participant.

**Item 4:** Indicates if the applicant is subject to regulation by a prudential regulator, as defined in Section 1a(39) of the Commodity Exchange Act. If "Yes" is selected, the applicant must also identify the prudential regulator.

**Item 5:** Indicates if the applicant is registered with the Commission as an over-the-counter derivatives dealer.

**Item 6:** Provides a brief description of the applicant's business activities.

**Item 7:** Indicates if the applicant is registered with a foreign financial regulatory authority. If "Yes" is selected, then the applicant must list all such registrations on Schedule F. See Section "8.2.18.3.1 Form SBSE-BD Schedules" for more information.

#### 8.2.18.3.1 Form SBSE-BD Schedules

Form SBSE-BD contains Schedules C and F. Applicants must complete Schedule F, if applicable. Schedule C is optional. A comprehensive description of each Schedule is available in Table 8-8.

**Table 8-8: SBSE-BD: Schedules and Description**

| Schedule | Description |
|---|---|
| Schedule C | Schedule C: List of 15Fb6-1 Entities<br>Each applicant can use Schedule C to identify each person associated with it, as of the date it files an application to register with the Commission, that is not a natural person and that is subject to statutory disqualification (as described in Exchange Act Sections 3(a) (39) (A) through (F)) that the security-based swap dealer or security-based swap participant permits to effect or be involved in effecting security-based swaps on its behalf pursuant to Rule 15Fb6-1. |

| Schedule | Description |
|---|---|
| Schedule F | Schedule F: Nonresident Security-Based Swap Dealers and Major Security-Based Swap Participants<br>Schedule F is required for applicants who have a non-US State stored for the entity's Mailing Address.<br>Schedule F is divided into two sections, described below. |
| Schedule F | Schedule F – Section I: Service of Process and Certification Regarding Access to Records<br>Section I of Schedule F requires each nonresident security-based swap dealer and nonresident security-based swap participant to identify its United States agent for service of process and to certify that it can as a matter of law, and will:<br>(1) Provide the Commission with prompt access to its books and records, and<br>(2) Submit to onsite inspection and examination by the Commission. |
| Schedule F | Schedule F – Section II: Registration with Foreign Financial Regulatory Authorities<br>Section II of Schedule F requires the applicant to list each foreign financial regulatory authority with which it is registered, the Foreign Registration number (if any), and the name of the Country from which the authority presides. |

### 8.2.18.4 Form SBSE-C: Certifications for Registration of Security-based Swap Dealers and Major Security-based Swap Participants

Each Security-based Swap Dealer and Major Security-based Swap Participant must file Form SBSE-C to complete their registration as a Security-based Swap Dealer or Major Security-based Swap Participant.

### 8.2.18.5 Form SBSE-W: Request for Withdrawal from Registration as a Security-based Swap Dealer or Major Security-based Swap Participant

Security-based Swap Dealers and Major Security-based Swap Participants must file Form SBSE-W to withdraw their registration from the Securities and Exchange Commission.

### 8.2.18.6 Document Attachments

The Attach Documents List screen, shown in Figure 8-177, enables applicants to upload the documents necessary for Forms SBSE, SBSE-A, SBSE-BD and their variants. Official documents can be submitted in ASCII, HTML, or PDF format. For more information on document attachments for SBS Entity forms, see Section "E.4.14 Document Type Values for Exhibits Filed with SBS Entity Forms"

The following attachments are required when the applicant or an associated person is a non-resident of the U.S.:

- Attach an Opinion of Counsel as *EX-99.34 OPIN COUNSL* if the applicant is a non-resident of the U.S. A non-resident is defined as an applicant incorporated in or organized under the laws of a jurisdiction outside of the United States or its territories, or having its principal place of business in any place not in the United States or its territories.

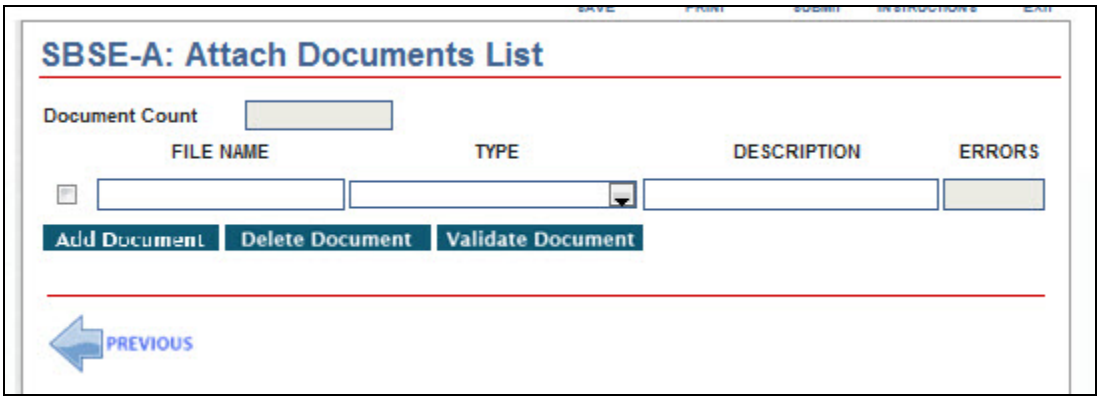



**Figure 8-177: Attach Documents List Screen**

### Adding a Document

To add a document, follow the steps given below:

1. Click the [Add Document] button on the Attach Documents List screen. The Select File window is displayed.
2. Select the file to attach and click the [Open] button. The name of the attached file is displayed in the File Name field.

   **Note:** The file name must follow the EDGAR file naming standards described in Section 5.1.1, File Naming Standards.

3. Select the document type from the values displayed in the Type field.
4. Enter a description for the attached document in the Description field.
5. Repeat steps 1 to 4 to add multiple attachments.

### Deleting a Document

To delete a document, follow the steps given below:

**1.** Select the check box adjacent to the document and click the [Delete Document] button. A Confirmation window will be displayed.

   a. Click the [Yes] button to confirm deletion. EDGAR removes the document from the submission.

   b. Click the [No] button to return to the Attached Documents List screen.

Before transmitting the Form SBSE submission, we recommend that applicants validate the document attachments.

### Validating a Document

Applicants can validate a document for errors by using the Doc Validation function.

**1.** Attach documents to the EDGAR submission as described above.

**2.** Select the check box adjacent to the document and click the [Validate Document] button.

   a. If there are errors in the document, then the Errors field displays a value that corresponds to the number of errors in the document. Proceed to step 3.

   b. If there are no errors in the document, then the Errors field is empty. Proceed to step 5.

3. Click the value in the Errors field for the document that contains errors to view errors. A Documentation Validation window opens and lists the errors in the document.

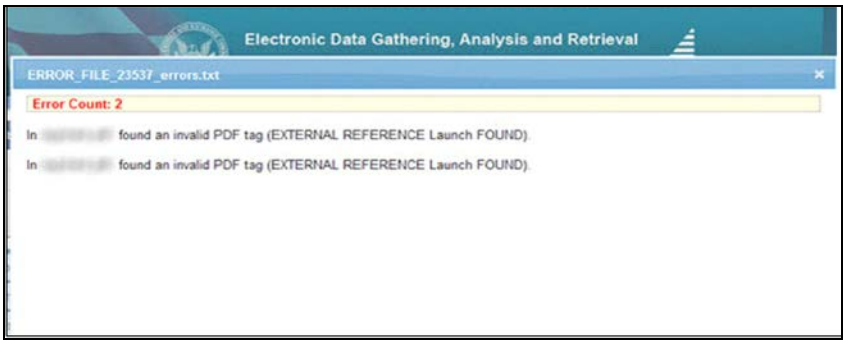



**Figure 8-178: Validating a Document**

4. Correct any document errors using the tool used to create the document.
5. Transmit the submission, once the submission has been compiled and validated.

## Execution

The Execution screen (Figure 8-179) allows the applicant to provide a signature by typing a name in the Signature field and thereby certifying that all information provided on the submission is current, accurate, and complete.

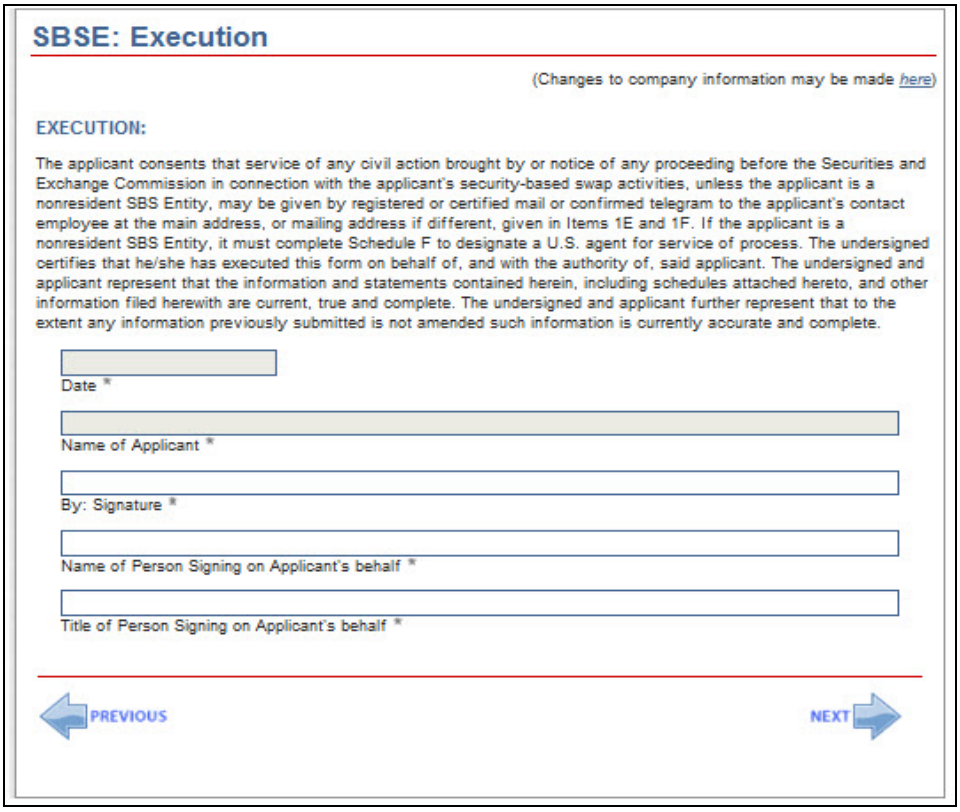



**Figure 8-179: Form SBSE Execution screen**

The following are the data entry conventions for this screen:

- **Date**: The date of the signature.
- **Name of *Applicant***: The name of the applicant will be pre-populated from the entity name based on the Filer CIK. This field is not editable.
- **By: Signature:** When signing the form, the individual must type their full (i.e., first name, middle name, and last name) in the Signature field.
- **Name of Person Signing on *Applicant's* behalf:** The name of the person signing on the applicant's behalf.
- **Title of Person Signing on *Applicant's* behalf:** The title of the person signing on the applicant's behalf.

### SBS Entity Form Submission

Once the required information on a selected SBS Entity Form is complete, click the [SUBMIT] button at the top of the screen to transmit the submission to EDGAR.

The system validates the form to ensure that all Items and any required Schedules or DRPs have been completed. A red "x" icon is displayed on the tabs that contain incomplete or invalid data. The applicant must complete any missing information and correct any errors before re-attempting to submit the form to EDGAR. A warning message is displayed on the Confirmation screen to indicate that a LIVE submission is being made to EDGAR, in contrast to a TEST submission.

### Confirmation

The Confirmation screen, shown in Figure 8-180, prompts you to 'Transmit' or 'Cancel' your submission.

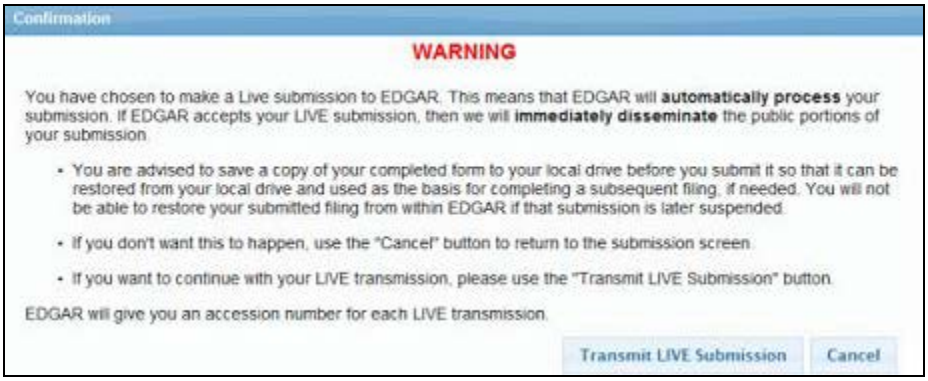



**Figure 8-180: Confirmation screen**

If you do not want to transmit the live submission, click the [Cancel] button on the Confirmation screen. Otherwise, click the [Transmit LIVE Submission] button to submit your filing to EDGAR for processing. If the submission transmits successfully, an Acknowledgment screen is displayed.

### SBS Entity Form Submission Acknowledgment

The Acknowledgment screen, shown in Figure 8-181, provides acknowledgment for your submission. Retain the accession number of the submission for your records.

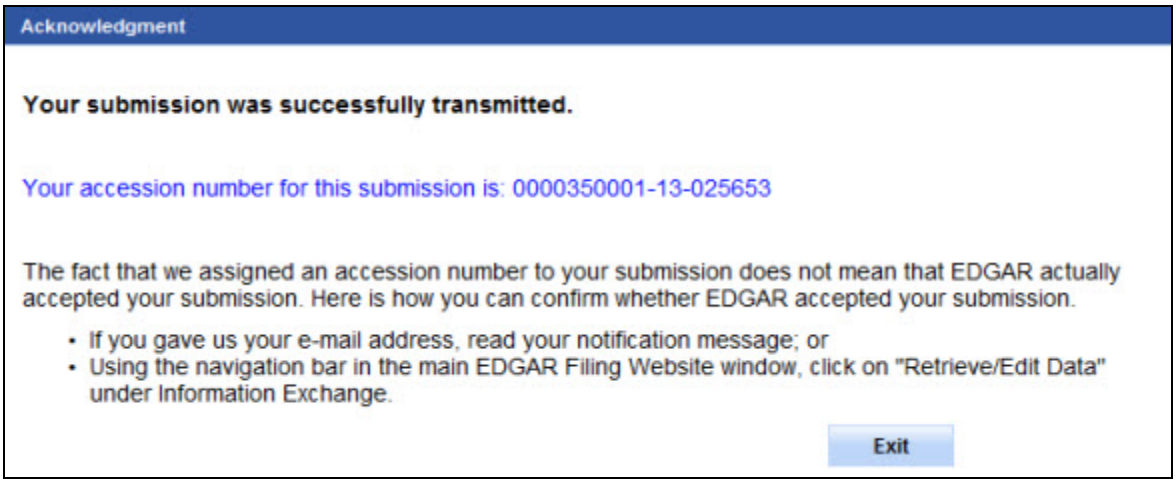



**Figure 8-181: Submission Acknowledgment Screen**

### 8.2.19 File Form X-17A-5 Part III

This section describes the main screens of Form X-17A-5 (Information Required of Brokers and Dealers Pursuant to Section 17 of the Securities Exchange Act of 1934 and Rules 17a-5 and 17a-12 thereunder).

Form X-17A-5 has the following variants (submission form types):

- Annual Reports – Submission form type X-17A-5
- Amendment to Annual Reports – Submission form type X-17A-5/A

Form X-17A-5 is composed of the following sections:

**File X-17A-5 Part III**: Specifies the type of filing that the registrant is submitting.

**X-17A-5: Filer Information**: Information regarding the Form X-17A-5 Part III filer.

**X-17A-5: Submission Information**: Information regarding the Form X-17A-5 Part III submission.

**X-17A-5: A. Registrant Identification**: Information identifying the registrant submitting the filing.

**X-17A-5: B. Accountant Identification**: Information identifying the accountant whose opinion is included in the filing.

**X-17A-5: Documents**: Enables you to upload the attachments necessary for submission form types X-17A-5 and X-17A-5/A.

### 8.2.20 Completing a Form X-17A-5 Part III Submission

To aid you in completing a Form X-17A-5 or X-17A-5/A, the primary screens are shown below.

**File X-17A-5 Part III**

The File X-17A-5 Part III screen is shown below (Figure 8-182). This screen allows you to specify the type of X-17A-5 filing.

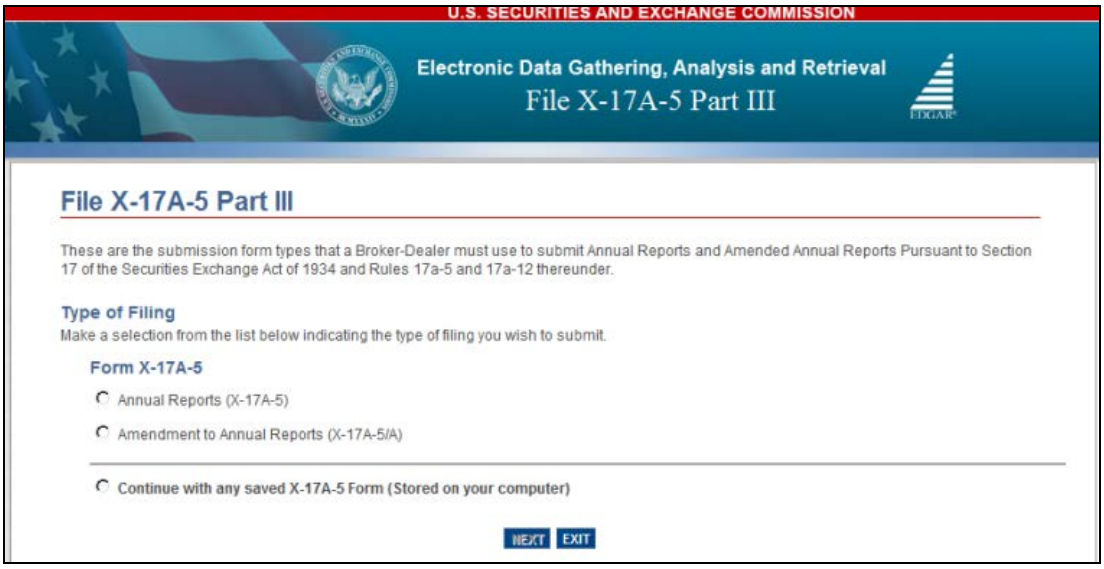



**Figure 8-182: File X-17A-5 Part III - Type of Filing Selection screen**

Select the type of filing from this screen:

- If you are filing a Form X-17A-5 Part III submission, select "Annual Reports (X-17A-5)".
- If you are filing an amendment, select "Amendment to Annual Reports (X-17A-5/A)."

**Filer Information**

The Filer Information screen shown below (Figure 8-183) allows you to enter Form X-17A-5 Part III filer information.

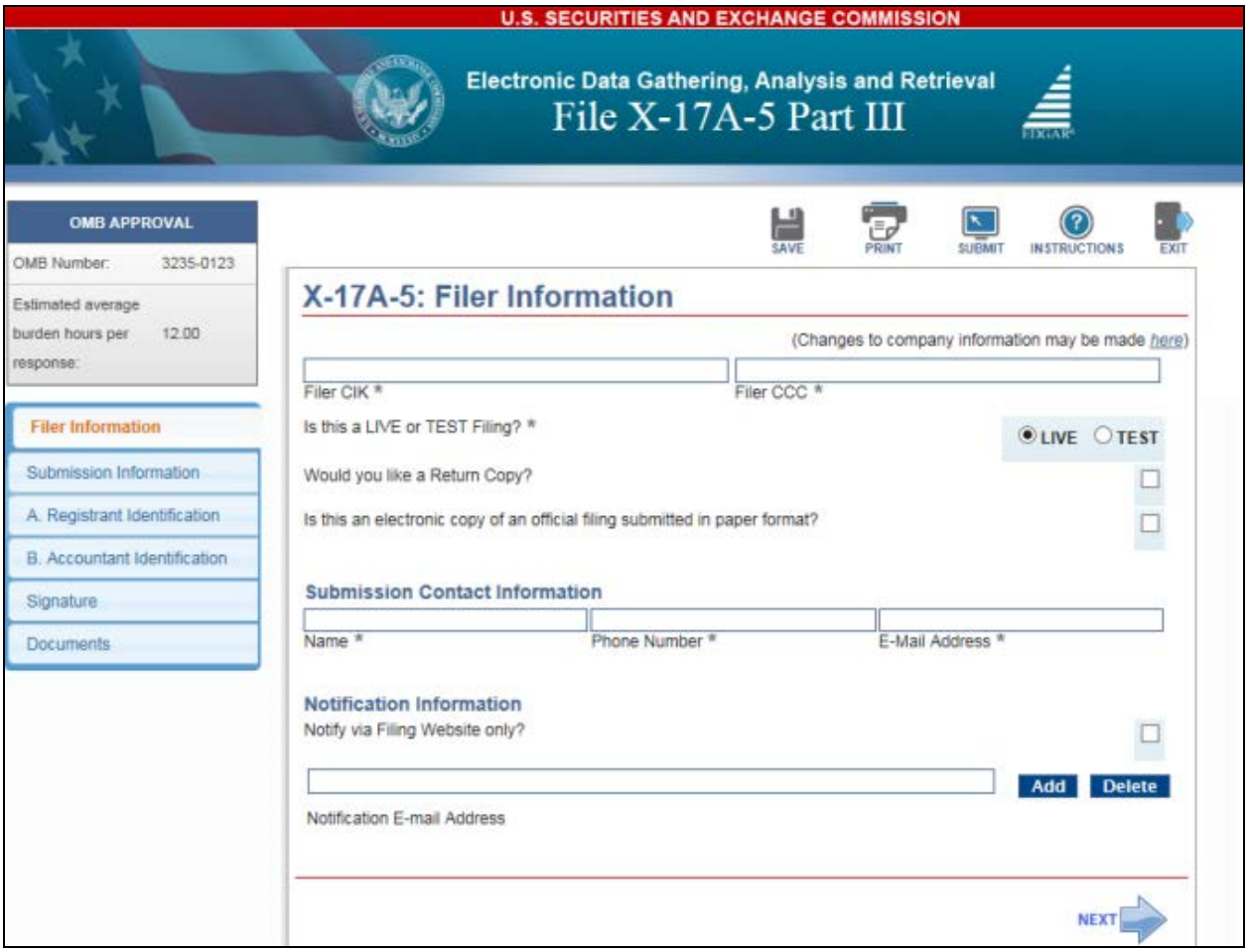



**Figure 8-183: Filer Information Screen - Submission form Type X-17A-5 (Image replaced)**

**Note**: It is necessary to provide a valid filer CIK and CCC on the Filer Information screen before entering any other data or navigating to other screens. Based on the CIK/CCC entered, certain fields on the Filer Information screen are pre-populated with information maintained in EDGAR.

The following are the data entry conventions for the Filer Information screen:

- **Filer CIK and CCC**: Enter the CIK and CCC of the filer. Once you enter a valid CIK and CCC, these fields become non-editable.

- **Is this a LIVE or TEST submission?**: Select the radio button to mark the submission as a LIVE or TEST filing. The default selection for this button is LIVE. Select the "TEST" radio button if you want to submit a test filing and EDGAR will treat the submission as a test and it will not be disseminated.
- **Would you like a return copy?**: Select the "Yes" check box if you want a Return Copy of your submission. Copies of accepted LIVE filings and accepted or suspended TEST filings are stored on the EDGAR Filing Website. Requested return copies of the filings are not sent via e-mail. You can download them via the EDGAR Filing Website.
- **Is this an electronic copy of an official filing submitted in paper format?**: Select the "Yes" check box only if your submission is a confirming electronic copy of an official filing previously submitted on paper. Enter the standard EDGAR file number, with a 008-prefix, in the corresponding File Number field (displayed upon selecting "Yes").
- **Submission Contact Information**: Enter the name, phone number, and e-mail address of the person you would like the SEC to contact for any questions concerning the submission.
- **Notify via Filing Website only?**: Select the "Yes" check box to download the filing status notification from the EDGAR Filing Website. Selecting this option restricts EDGAR from sending e-mail notifications of filing status.
- **Notification E-mail Address**: To notify others about the status of the filing, enter their e-mail addresses. A maximum of three addresses may be added by clicking the [Add] button. After the applicant submits the filing, EDGAR will automatically send notification messages to these e-mail addresses informing them of the filing status, i.e., the filing was accepted or suspended.

### Submission Information

The Submission Information screen for submission form type X-17A-5 is shown below (Figure 9-184). This screen allows you to enter information about the submission.

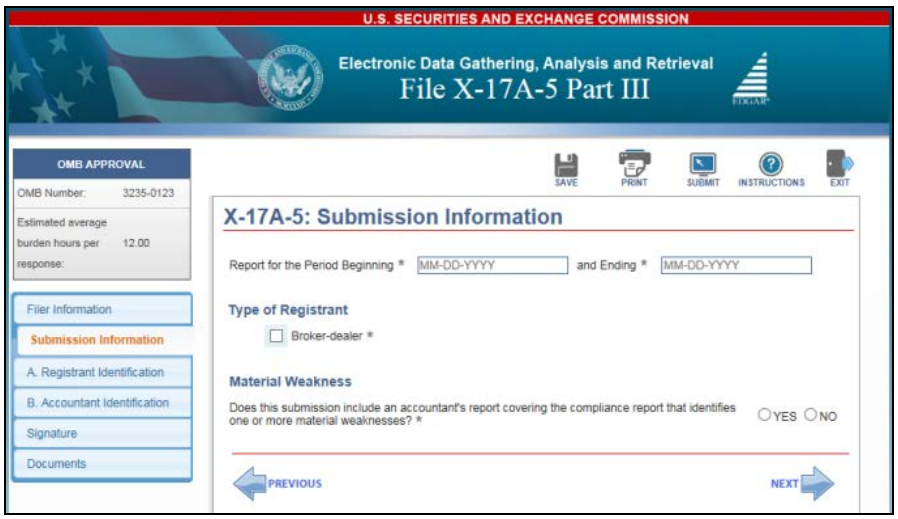



**Figure 8-184: Submission Information screen - Submission form type X-17A-5 (Image replaced)**

The following are the data entry conventions for the Submission Information screen:

- **Report of the Period Beginning**: Enter or select the start date of reporting period of filing. The date entered must be in MM/DD/YYYY format. A future date is not allowed.
- **And Ending**: Enter or select the end date of the reporting period of filing. The date entered must be in MM/DD/YYYY format. A future date is not allowed.

  **Type of Registrant**: "Broker-dealer" will be selected by default. If applicable, select the "OTC derivatives dealer" option.

- **Does this submission include an accountant's report covering the compliance report that identifies one or more material weaknesses?**: Select the "Yes" radio button to indicate your submission includes an accountant's report covering the compliance report that identifies one or more material weaknesses. Otherwise, select the "No" radio button.

  **Note**: There is no default selection for this field and if the entry is missing or invalid, then EDGAR will not accept the submission.

- **Please describe what information is being amended with this filing**: This field is only applicable to submission form type X-17A-5/A. Provide a description of the information that is being amended with this filing. This field is optional and allows up to 1,000 alphanumeric characters.

### A. Registrant Identification

The Registrant Identification screen for submission form type X-17A-5 is shown in Figure 9-185 and allows you to enter information about the registrant submitting the filing. Certain fields, shown in Table 8-9, will be pre-populated with information maintained in EDGAR.

**Table 8-9: Form X-17A-5 Pre-populated fields on Registrant Identification Screen**

| Field | Description |
|---|---|
| Name of Broker-dealer* | The name of the Broker-dealer entity. |
| Address 1** | Street Address of the office. |
| Address 2** | Street Address of the office. |
| City** | City of the office. |
| State/Country Code** | State or Foreign Country of the office. |
| Mailing Zip/Postal Code** | The Zip/Postal code of the office. |

* Pre-populated field which is not editable.

** Pre-populated field which is editable.

**Note**: Any edits made to pre-populated fields on Form X-17A-5 or its variants will not update the company information stored in the EDGAR Company Database. Instead, Broker-dealers must submit a Form BD/A (Amendment) to CRD to update their company information. The Form BD/A filing will automatically update the company information in EDGAR, and thereafter the new company address information will be pre-populated into the applicable fields on future Form X-17A-5 submissions.

The Registrant Identification Screen also allows you to enter contact information for the SEC to use for any questions regarding the report.

- **Name**: The name of the person to contact with regard to this report.

- **Telephone Number**: Phone number of the contact person.

**Figure 8-185: A. Registrant Identification Screen for submission form type X-17A-5 (Image replaced)**

## B. Accountant Identification

The Accountant Identification screen for submission form type X-17A-5 is shown below (Figure 9-186). This screen allows you to enter information about the Independent Public Accountant whose reports are contained in this filing.

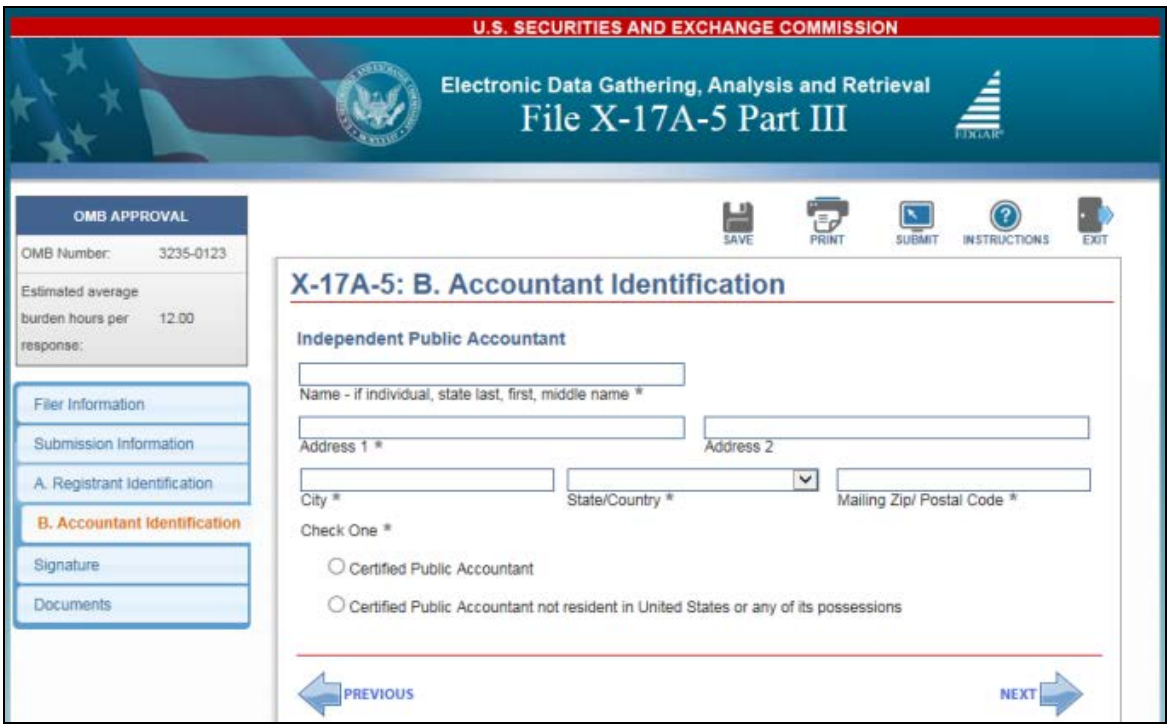



**Figure 8-186: B. Accountant Identification screen for submission form type X-17A-5 (Image replaced)**

The following are the data entry conventions for the B. Accountant Identification screen:

- **Name - *if individual, state last, first, middle name***: The name of the accountant.
- **Address 1**: The Street Address of the accountant.
- **Address 2**: The Street Address of the accountant.
- **City**: The City of the accountant.
- **State/Country**: The State or Foreign Country of the accountant.
- **Mailing Zip/Postal Code**: The Mailing Zip/Postal Code of the accountant.
- **Check One**: The type of the accountant:
  - Certified Public Accountant
  - Certified Public Accountant not resident in United States or any of its possessions

**Signature**

The Signature screen (Figure 8-187) must be signed by a person who is duly authorized to act on behalf of the Broker-dealer.

This screen allows the registrant to provide the firm name, signature, and title of the duly authorized representative of the Broker-dealer who certifies that the information provided in this submission is true and correct.

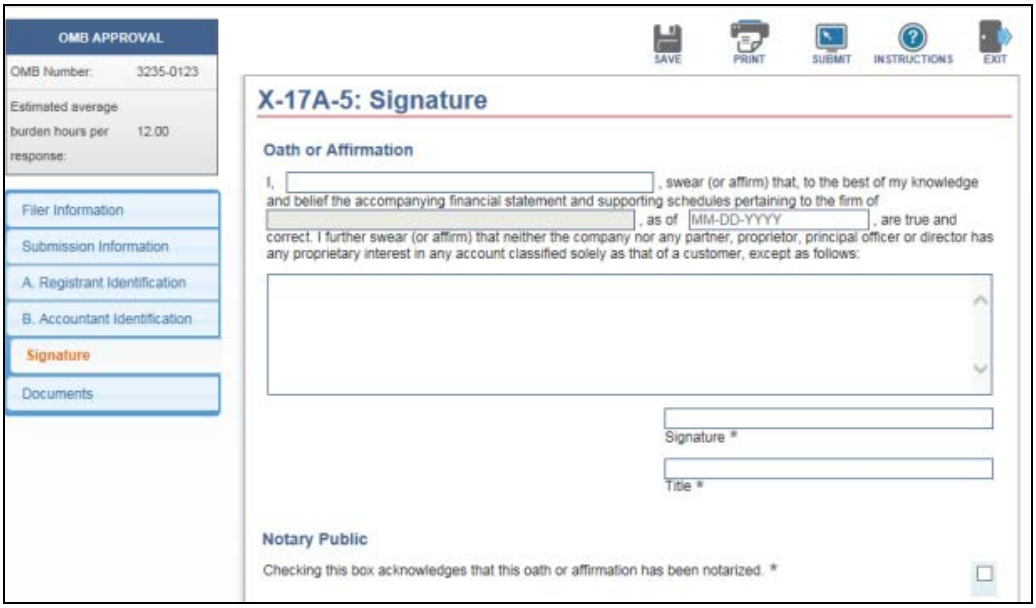



**Figure 8-187: Signature Screen for submission form type X-17A-5 (Image replaced)**

The following are the data entry conventions on the Signature screen:

- **I (*person signing*)**: Enter the name of the person signing the form.
- **, swear (or affirm) that, to the best of my knowledge and believe the accompanying financial statement and supporting schedules pertaining to the firm of (Entity Name)**: The name of the firm will be pre-populated from the Company Database based on the CIK provided on the Filer Information screen.

- **, as of (MM-DD-YYYY)**: Enter the "as-of" date. Date formats entered will be converted to the EDGAR preferred format mm-dd-yyyy. Future dates are not permitted.
- **, are true and correct. I further swear (or affirm) that neither the company, nor any partner, proprietor, principal officer or director has any proprietary interest in any account classified solely as that of a customer, except as follows**: Enter an explanation, as applicable, if there is any explanation regarding proprietary interest. If provided, must be less than or equal to 1,000 characters.
- **Signature**: Enter the name of the person making the oath or affirmation.
- **Title**: Enter the title of the person making the oath or affirmation.
- **Checking this box acknowledges that this oath or affirmation has been notarized**: Select this box to acknowledge that this oath or affirmation has been notarized.

### Attach Documents List

The Attached Documents List screen is shown in Figure 8-188. This screen allows the filer to upload the necessary attachments for submission form types X-17A-5 and X-17A-5/A. The maximum size for all X-17A-5 submissions, including document attachments, must not exceed 200 MB. Upload these document attachments in ASCII, HTML, PDF, JPEG, or GIF formats, as applicable. Refer to Chapter 5, "Constructing Attached Documents and Document Types" in this volume for information on EDGAR standards for ASCII and HTML document attachments. Once a document is attached, select, as applicable, the "Request Confidentiality" check box to assign confidential treatment for the attached document. EDGAR will disseminate the content and only the attached documents which are public.

Appendix E, Section E.4.15, in this volume lists the exhibits applicable to submission form types X-17A-5 and X-17A-5/A. The list identifies the required and optional exhibits for these submission form types.

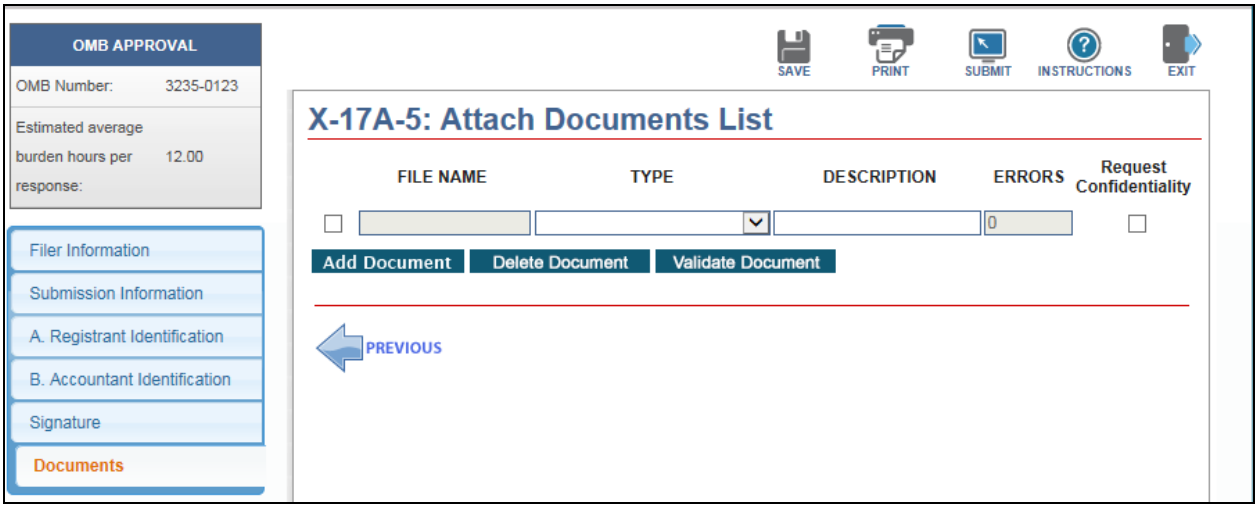



**Figure 8-188: Attach Documents List screen (Image replaced)**

### Adding a Document and Requesting Confidentiality

To add a document, follow the steps given below:

1. Click the [Add Document] button on the Attached Documents List screen. The Select File window is displayed.
2. Select the file to attach and click the [Open] button. The name of the attached file is displayed in the File Name field.

   **Note**: The file name must follow the EDGAR file naming standards described in Section 5.1.1, "File Naming Standards" of this volume.

3. Select the document type from the values displayed in the Type field.
4. Enter a description for the attached document in the Description field. This field is optional and allows a maximum of 255 characters.
5. To request confidential treatment for the attached document, select the "Request Confidentiality" check box.

   **Note**: By default, the "Request Confidentiality" check box will not be selected for each attached document.

6. Repeat steps 1 to 5 to add multiple documents.

**Deleting a Document**

To delete a document, follow the steps given below.

1. Select the check box adjacent to the document and click the [Delete Document] button. A Confirmation window will be displayed.
   a. Click the [Yes] button to confirm deletion. EDGAR removes the document from the submission.
   b. Click the [No] button to return to the Attached Documents List screen.

Before transmitting the X-17A-5 submission, we recommend that registrants validate their document attachments.

**Validating a Document**

Applicants can validate a document for errors by using the Doc Validation function.

1. Attach the documents to the EDGAR submission as described above.
2. Select the check box adjacent to the document and click the [Validate Document] button.
   - If there are no errors in the document, then the Errors field will display a value of zero. Transmit the submission after it is validated.
   - If there are errors in the document, then the Errors field will display a value that corresponds to the number of errors in the document. Follow steps 3 and 4 to correct any document errors.
3. Click the value in the Errors field for the document that contains errors. A Document Validation window will open and list the errors in the document.

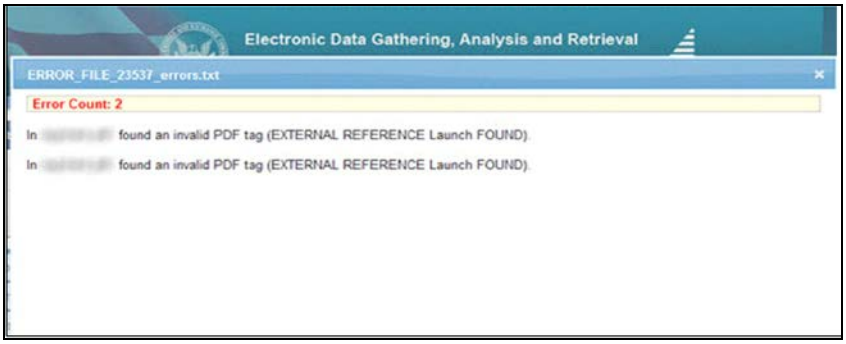



**Figure 8-189: Document Validation screen**

4. Correct any document errors using the tool used to create the document.

### Form X-17A-5 Submission

Once you have completed the required information on a selected Form X-17A-5 Part III, click [Submit] at the top of the screen to transmit your submission to EDGAR. The Confirmation screen (Figure 8-190) is displayed.

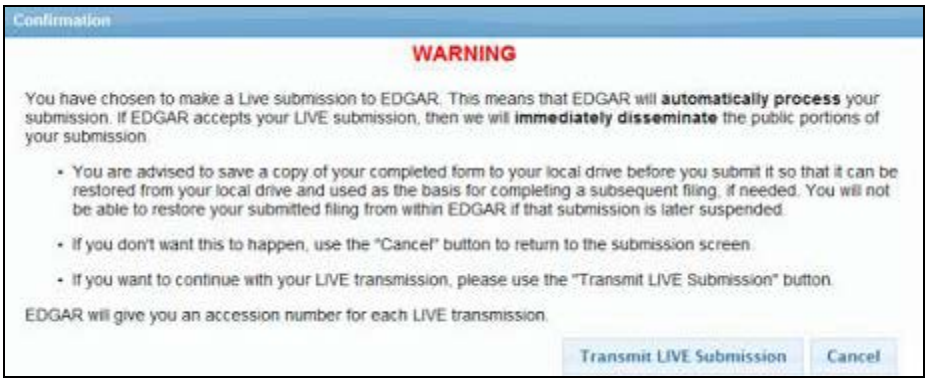



**Figure 8-190: Confirmation/Warning screen**

- If you do not want to transmit a live submission, click [Cancel] on the Confirmation screen; this returns you to the Filer Information screen.
- To submit your filing to EDGAR for processing, click [Transmit LIVE Submission] on the Confirmation screen. An Acknowledgement screen is displayed (Figure 8-191).

**Figure 8-191: Acknowledgment screen**

The Acknowledgement screen provides acknowledgement of your Form X-17A-5 Part III submission. Write down the accession number of the filing for your records.

### 8.2.21 File Form 17-H

This section describes the general process for preparing and submitting variants of Form 17-H (Risk Assessment for Brokers and Dealers) to EDGAR for processing.

Form 17-H has the following variants (submission form types):

- 17HACON: Confidential broker dealer annual 17-H report
- 17HACON/A: Amendment for confidential broker dealer annual 17-H report
- 17HQCON: Confidential broker dealer quarterly 17-H report
- 17HQCON/A: Amendment for confidential broker dealer quarterly 17-H report

Form 17-H submission form types are divided into two parts. Part I is composed of the following sections:

**File 17-H Entity Forms**: Specifies the type of filing that the filer is submitting.

**Form 17-H: Filer Information**: Information regarding the Form 17-H filer.

**Part I, Page 1:** Information about the Reporting Broker-Dealer and the Risk Assessment Report being submitted.

**Signature:** Enables the filer to certify that the information contained in the report is true, accurate and complete.

**Part I, Page 2:** Consists of the following Items:

**Item 1**: Organization chart maintained by the broker or dealer.

**Item 2**: Risk Management and other policies maintained by the broker or dealer.

**Item 3**: A description of any material pending legal or arbitration proceedings maintained by the broker or dealer.

**Item 4**: Financial information required to be maintained by the broker or dealer.

**Documents:** Enables the filer to upload necessary documents for the Form 17-H submission.

Part II of 17-H submission form types is only applicable for Material Associated Persons identified in the filing. You must complete a separate Part II for each Material Associated Person identified in the Part I, Page 1.

**Completing a Form 17-H Submission**

To assist you in completing a Form 17-H submission, the screens for submission form types 17HACON and 17HQCON and their descriptions are included in this section.

### 8.2.22 Completing a Form 17-H Submission

To file a Form 17-H variant, click the 'File Form 17-H' link on the EDGAR Menu (see Figure 8-54) of the Filing Website. The File 17-H Entity Forms screen is displayed, as shown below in Figure 8-192.

**Figure 8-192: File 17-H Entity Forms Screen**

Select the form type you want to submit from the File 17-H Entity Forms screen:

- Confidential broker dealer annual 17-H report (17HACON)
- Amendment for confidential broker dealer annual 17-H report (17HACON/A)

  **Note:** When filing an amended annual 17-H report (17HACON/A) the submission will be pre-populated with data from the most recently accepted 17HACON or 17HACON/A submission with the same Start Period and End Period as the 17HACON/A being submitted, except for those fields which are pre-populated from the company database.

- Confidential broker dealer quarterly 17-H report (17HQCON)
- Amendment for confidential broker dealer quarterly 17-H report (17HQCON/A)

  **Note:** When filing an amended quarterly 17-H report (17HQCON/A) the submission will be pre-populated with data from the most recently accepted 17HQCON or 17HQCON/A submission with the same Start Period and End Period as the 17HQCON/A being submitted, except for those fields which are pre-populated from the company database.

Throughout the filing process, you will have the ability to view the filing instructions, view and print your responses for your submission, save your submission to your computer, or exit the filing process. For more information on menu buttons (Save, Print, Instructions, etc.) available on the submission form type, refer to Section 8.2.2, "General Information on Online Forms."

Once you select a submission form type on the Type of Filing screen, click [Next]. You will be directed to the Filer Information screen specific to the selected form type.

## Filer Information

The Filer Information screen shown below (Figure 8-193) is specific to submission form type 17HACON. This screen allows you to enter Form 17-H filer information. Based on the type of submission selected, the screen title displays the type of Form 17-H being submitted.

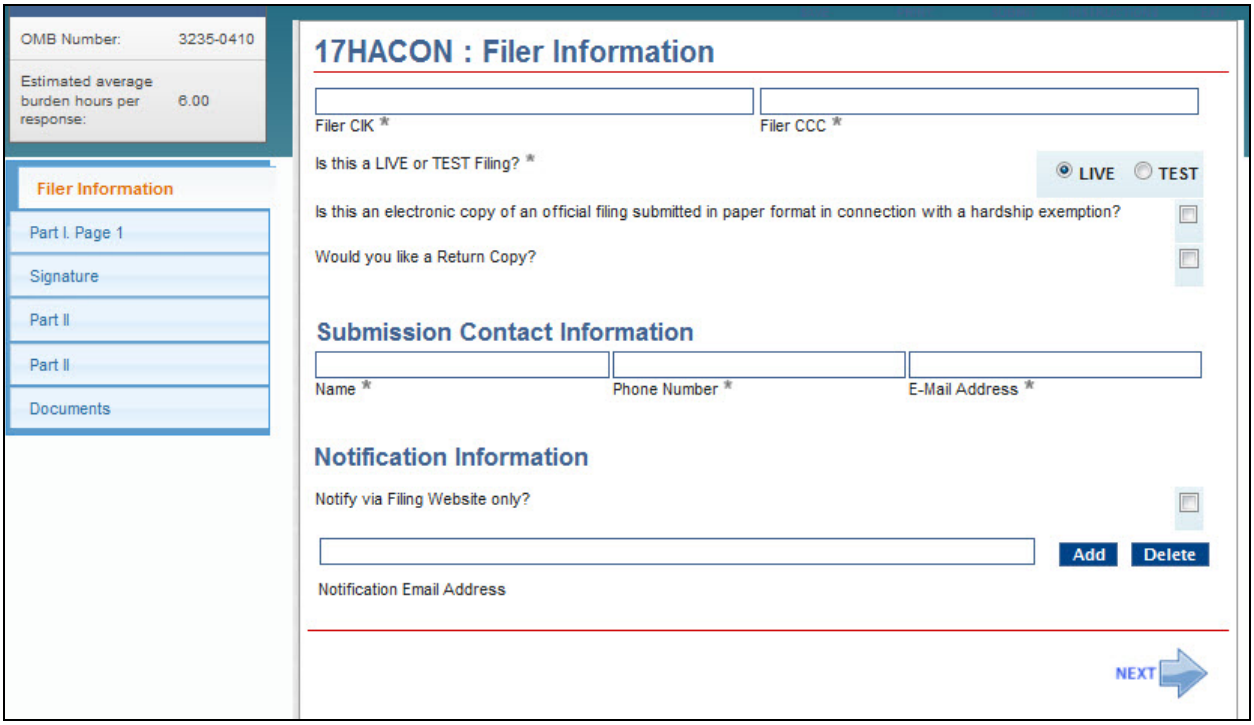



**Figure 8-193: Filer Information Screen – Submission Form Type 17HACON**

**Note:** It is necessary to provide a valid filer CIK and CCC on the Filer Information screen before entering any other data or navigating to other screens. Based on the CIK/CCC entered, certain fields on the Part I, Page 1 screen are pre-populated with information maintained in EDGAR.

The following are the data entry conventions for the Filer Information screen:

- **Filer CIK and Filer CCC**: Enter the CIK and CCC of the filer. Once you enter a valid CIK and CCC, these fields become non-editable.
- **Is this a LIVE or TEST Filing?**: Select the radio button to mark the submission as a LIVE or TEST filing. The default selection for this button is LIVE. Select the "TEST" radio button if you want to submit a test filing and EDGAR will treat the submission as a test and it will not be disseminated.
- **Would you like a Return Copy?**: Select the "Yes" check box if you want a Return Copy of your submission. Copies of accepted LIVE filings and accepted or suspended TEST filings are stored on the EDGAR Filing Website. Requested return copies of the filings are not sent via e-mail. You can download them via the EDGAR Filing Website.
- **Is this an electronic copy of an official filing submitted in paper format?**: Select the "Yes" check box only if your submission is a confirming electronic copy of an official

filing previously submitted on paper. Enter the standard EDGAR file number in the corresponding File Number field (displayed upon selecting "Yes").

- **Submission Contact Information**: Enter the name, phone number, and e-mail address of the person you would like the SEC to contact regarding any questions concerning the submission.
- **Notify via Filing website only?**: Select the "Yes" check box to download the filing status notification from the EDGAR Filing Website. Selecting this option restricts EDGAR from sending e-mail notifications of filing status.
- **Notification E-mail Address**: Enter the e-mail address of any additional individuals you want to notify the status of your filing (e.g., submission was accepted or suspended). You may enter up to three addresses by clicking the [Add E-mail] button.

**Making changes to Company Information**: Broker-Dealers cannot update their company information (except for e-mail address) through the 'Retrieve/Edit Data' link on the EDGAR Filing Website. Instead, they must submit a Form BD/A (Amendment) to FINRA's CRD website to update their company information. The Form BD/A filing will automatically update the company information in EDGAR, and thereafter the new company address information will be pre-populated into the applicable address fields on future EDGAR submissions.

### 8.2.22.1 Part I, Page 1:

The Part I, Page 1 screen for submission form type 17HACON is shown below (Figure 8-194). This screen allows you to provide information about the broker or dealer and the Risk Assessment Report being submitted.

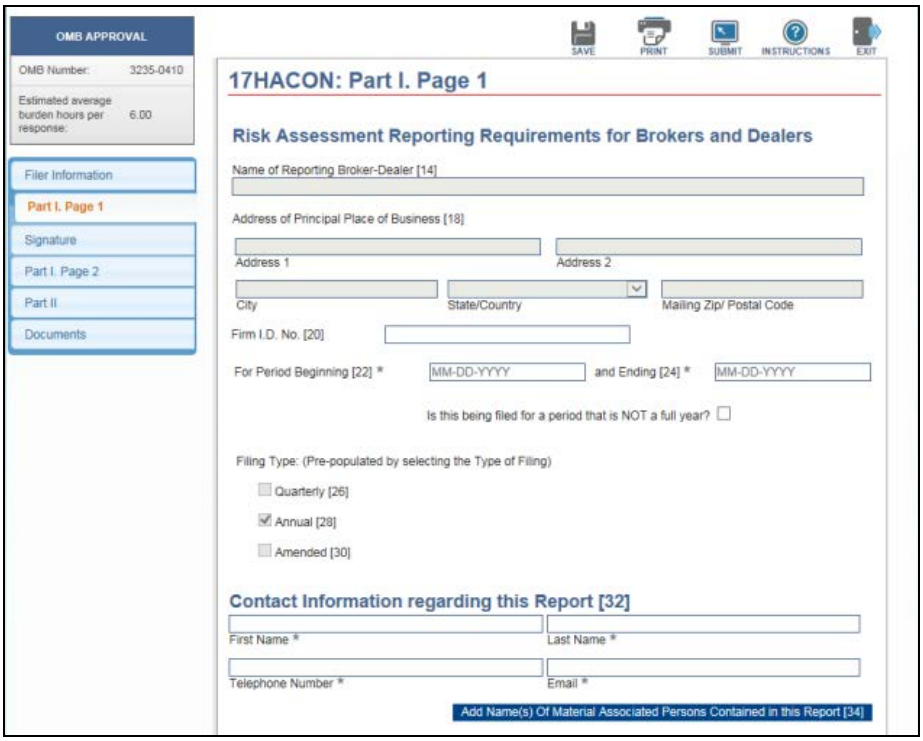



**Figure 8-194: Part I, Page 1 screen – Form 17HACON (Image replaced)**

The data entry conventions for this screen are:

**Name of Reporting Broker-Dealer [14]**: The name of the reporting broker-dealer. This field is pre-populated from the Entity Name associated with the provided CIK number. This field is not editable.

**Address of the Principal Place of Business [18]**: The street address for the broker-dealer's primary place of business. This field is pre-populated based on the provided CIK number. This field is not editable.

**Firm I.D. No. [20]**: Federal Employer Identification Number (FEIN, EIN) also known as a Federal Tax Identification Number.

**For Period Beginning [22]**: The start date of the reporting period. Future dates are not allowed.

**and Ending [24]**: The end date of the reporting period. Future dates are not allowed.

**Is this being filed for a period that is NOT a full year?:** Indicate whether the 17HACON filing is for a reporting period that is a full calendar year or not.

**Filing Type: (Pre-populated by selecting the Type of Filing)**: Based on the submission form type being filed, one or more of the following options will be automatically selected.

- **Quarterly [26]**: If the submission form type is either 17HQCON or 17HQCON/A, then this field will be automatically selected.
- **Annual [28]**: If the submission form type is either 17HACON or 17HACON/A, then this field will be automatically selected.
- **Amended [30]**: If the submission form type is either 17HQCON/A or 17HACON/A, then this field will be automatically selected.

**Contact Information regarding this Report [32]**: The name, phone number, and email address for the person to contact in regard to this report.

**Name(s) Of Material Associated Persons Contained in this Report [34]**: Enter the name of at least one Material Associated Person. For each Material Associated Person, you must complete Part II of the submission.

**Would you like to add Name(s) of Associated Broker-Dealer(s) not Filing (if applicable) [44]**: Indicate if there are Associated Broker-Dealer(s) not filing in this report by selecting "Yes". If yes, provide the name(s) of any Associated Broker-Dealers. If there are no Associated Broker-Dealers to report, the filer should select "No".

**Note**: At least one Associated Broker-Dealer is required if "Yes" is selected for the "Would you like to add Name(s) of Associated Broker-Dealer(s) not Filing (if applicable) [44]" field. Duplicate names of Associated Broker-Dealers are not allowed.

### Signature

The Signature screen is shown below (Figure 8-195). This screen identifies the City and State where the form was signed, the date of signature, the name of the Broker-Dealer, the name and title of the person signing this report on behalf of the Broker-Dealer, and provides a signature to certify that the information provided in this submission is true and accurate.

## 17HACON : Signature

### Signature

Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. § 1001 and 15 U.S.C. § 78ff(a).

Intentional misstatements or omissions of facts may also result in civil fines and other sanctions pursuant to Section 20 of the Securities Exchange Act of 1934.

The person signing this report represents hereby that all information contained in this Form is true, correct and complete. It is understood that all information in this Form is considered an integral part of this Form and that the submission of any amendment represents that all unamended information remains true, correct and complete as previously filed.

Pursuant to the Securities Exchange Act of 1934, the undersigned has caused this report to be signed on its behalf in the City of [ ] and State of [ ]

on the day of [ ]

Name of Broker-Dealer *

Signature of Person Duly Authorized to Submit This Report *

Title of Person Duly Authorized to Submit This Report *

**Figure 8-195: Signature Screen – Submission Form Type 17HACON**

### 8.2.22.2 Part I, Page 2: Form 17-H Items

Part I, Page 2 of Form 17-H consists of the following Items:

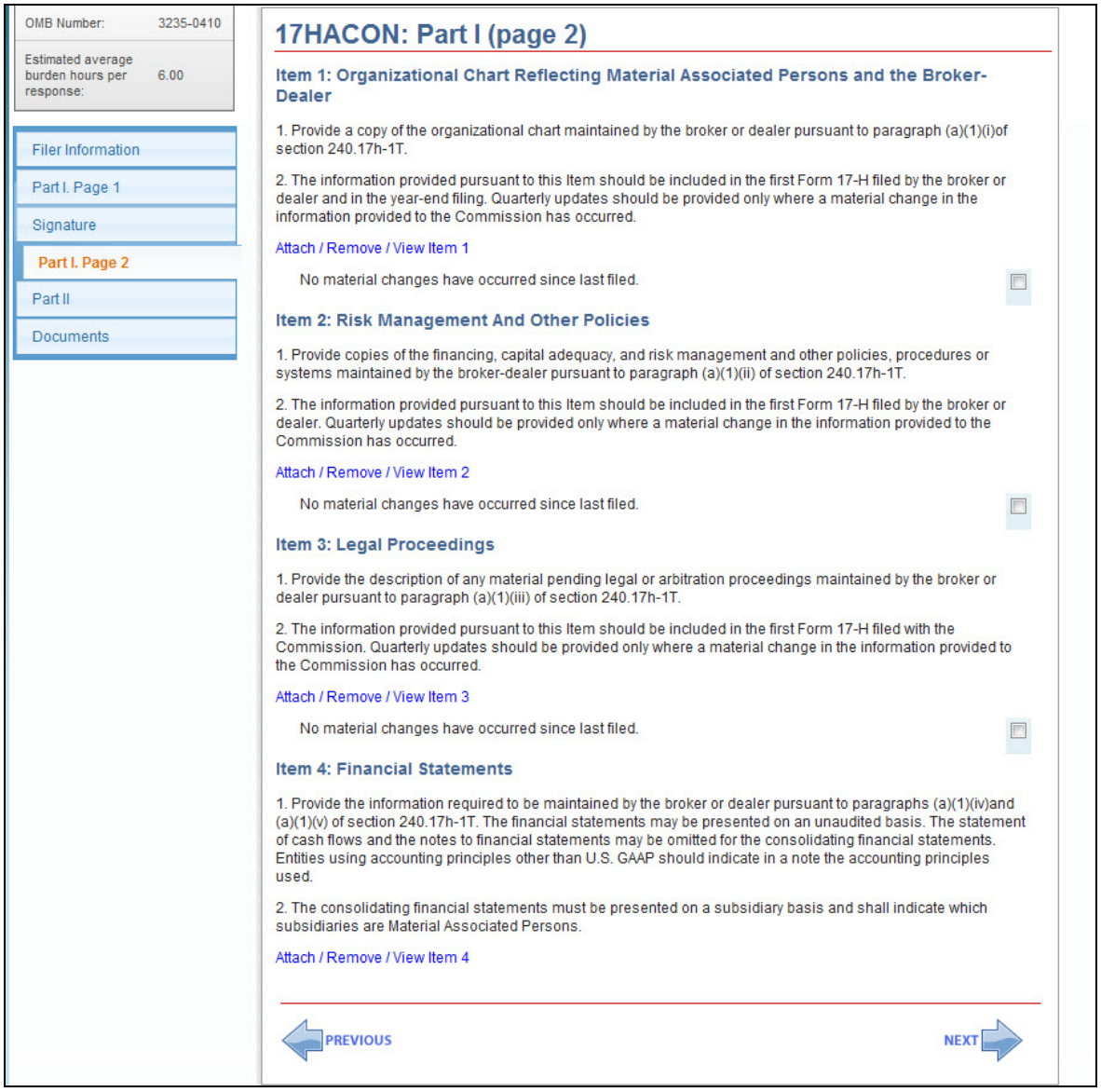



**Figure 8-196: Part 1 (page 2) - Submission Form Type 17HACON**

**Item 1: Organizational Chart Reflecting Material Associated Persons and the Broker-Dealer**: Provide a copy of the organizational chart maintained by the broker or dealer pursuant to paragraph (a)(1)(i) of section 240.17h-1T. This screen directs the filer to the Documents tab where you can attach, remove, and view documents. For more information on document attachments, see Section 8.2.22.3, “Documents”.

The information provided pursuant to this Item should be included in the first Form 17-H filed by the broker or dealer and in the year-end filing. Quarterly updates should be provided only where a material change in the information provided to the Commission has occurred. If no material changes have occurred since the last report, select the “No material changes have occurred since last filed” check box.

**Note:** Even if you select "No material changes have occurred since last filed", a copy of the organizational chart must still be attached to the 17HACON submission.

**Item 2: Risk Management And Other Policies**: Provide copies of the financing, capital adequacy, and risk management and other policies, procedures or systems maintained by the broker-dealer pursuant to paragraph (a)(1)(ii) of Section 240.17h-1T. This screen directs the filer to the Documents tab where you can attach, remove, and view documents. For more information on document attachments, see Section 9.2.22.3, "Documents".

The information provided pursuant to this Item should be included in the first Form 17-H filed by the broker or dealer. Quarterly updates should be provided only where a material change in the information provided to the Commission has occurred. If no material changes have occurred since the last report, select the "No material changes have occurred since last filed" check box.

**Item 3: Legal Proceedings**: Provide the description of any material pending legal or arbitration proceedings maintained by the broker or dealer pursuant to paragraph (a)(1)(iii) of section 240.17h-1T. This screen directs the filer to the Documents tab where you can attach, remove, and view documents. For more information on document attachments, see Section 8.2.22.3, "Documents".

The information provided pursuant to this Item should be included in the first Form 17-H filed with the Commission. Quarterly updates should be provided only where a material change in the information provided to the Commission has occurred. If no material changes have occurred since the last report, select the "No material changes have occurred since last filed" check box.

**Item 4: Financial Statements**: Provide the information required to be maintained by the broker or dealer pursuant to paragraphs (a)(1)(iv) and (a)(1)(v) of section 240.17h-1T. The financial statements may be presented on an unaudited basis. The statement of cash flows and the notes to financial statements may be omitted for the consolidating financial statements. Entities using accounting principles other than U.S. GAAP should indicate in a note the accounting principles used. This screen directs the filer to the Documents tab where you can attach, remove, and view documents. For more information on document attachments, see Section 8.2.22.3, "Documents".

The consolidating financial statements must be presented on a subsidiary basis and shall indicate which subsidiaries are Material Associated Persons.

### 8.2.22.3 Documents

The Attached Documents List screen is shown below (Figure 8-197). This screen allows the filer to upload the necessary attachments for Form 17-H submission form types. The maximum size for all 17-H submissions, including document attachments, must be less than 200 MB. Upload these document attachments in ASCII, HTML, PDF, JPEG, or GIF formats, as applicable. Refer to Chapter 5, "Constructing Attached Documents and Document Types" in this volume for information on EDGAR standards for ASCII and HTML document attachments.

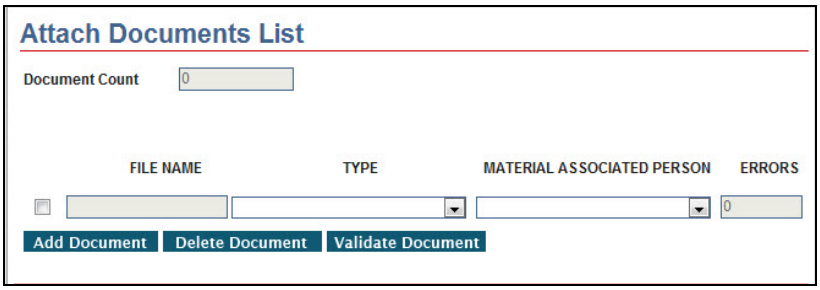



**Figure 8-197: Document List Screen**

Appendix E, Section E.4.18, in this volume lists the document attachments applicable to Form 17-H submissions. The list identifies the required and optional exhibits for these submission form types.

### Adding a Document

To add a document, follow the steps given below:

1. Click the [Add Document] button on the Attached Documents List screen. The Select File window is displayed.
2. Select the file to attach and click the [Open] button. The name of the attached file is displayed in the File Name field.

   **Note**: The file name must follow the EDGAR file naming standards described in Section 5.1.1, "File Naming Standards" of this volume.

3. Select the document type from the values displayed in the Type field.
4. For applicable documents, select the Material Associated Person for whom the document is being submitted.
5. Repeat steps 1 to 4 to add multiple documents.

### Deleting a Document

To delete a document, follow the steps given below:

1. Select the check box adjacent to the document and click the [Delete Document] button. A Confirmation window will be displayed.
   a. Click the [Yes] button to confirm deletion. EDGAR removes the document from the submission.
   b. Click the [No] button to return to the Attached Documents List screen.

Before transmitting the 17-H submission, we recommend that registrants validate their document attachments.

### Validating a Document

Applicants can validate a document for errors by using the Doc Validation function.

1. Attach the documents to the EDGAR submission as described above.
2. Select the check box adjacent to the document and click the [Validate Document] button.

- If there are no errors in the document, then the Errors field will display a value of zero. Transmit the submission after it is validated.
- If there are errors in the document, then the Errors field will display a value that corresponds to the number of errors in the document. Follow steps 3 and 4 to correct any document errors.

3. Click the value in the Errors field for the document that contains errors. A Document Validation window will open and list the errors in the document.

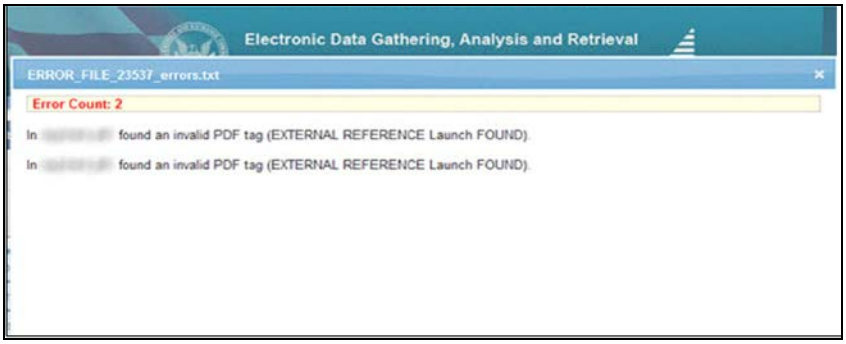



**Figure 8-198: Document Validation screen**

4. Correct any document errors using the tool used to create the document.

### Form 17-H Submission

Once you have completed the required information on a selected Form 17-H, click [Submit] at the top of the screen to transmit your submission to EDGAR. The Confirmation screen is displayed.

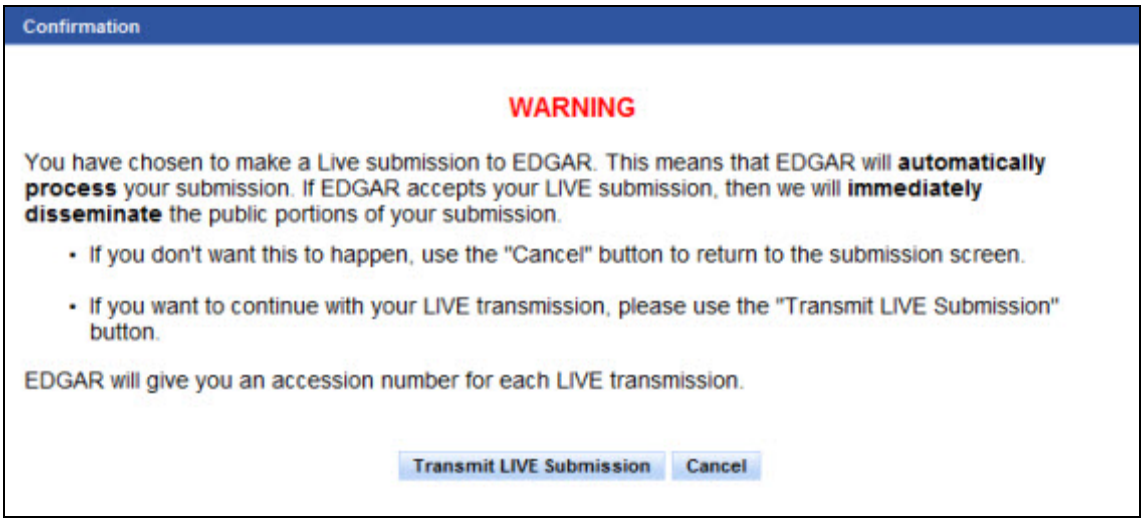



**Figure 8-199: Confirmation Screen**

- If you do not want to transmit the live submission, click [Cancel] on the Confirmation screen; this returns you to the Filer Information screen.
- To submit the filing to EDGAR for processing, click [Transmit LIVE Submission] on the Confirmation screen. An Acknowledgment screen is displayed.

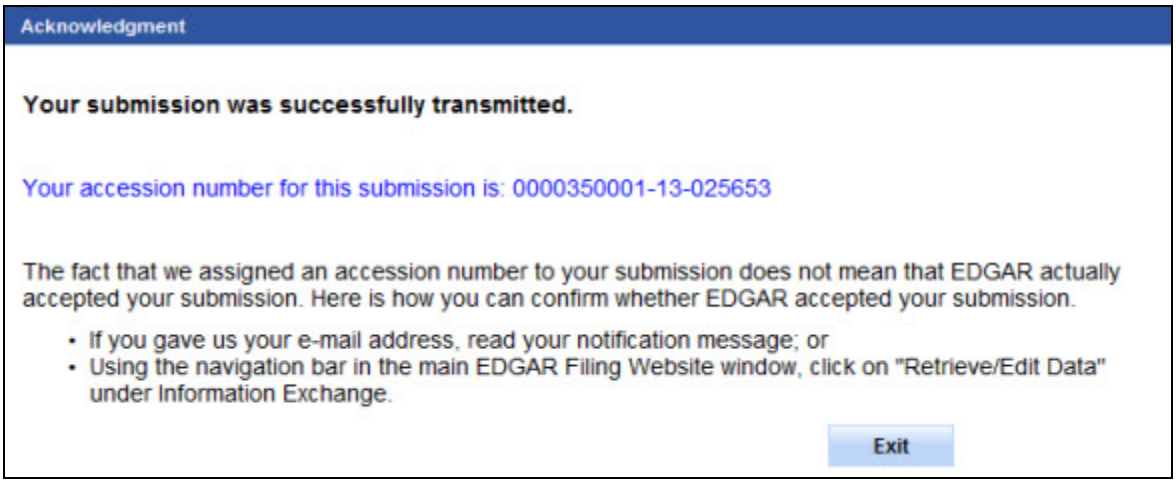



**Figure 8-200: Acknowledgment Screen**

The Acknowledgment screen provides acknowledgment of your Form 17-H submission. Write down the accession number of the filing for your records.

### 8.2.23 Transfer Agent Forms

This section describes the process for preparing and submitting Transfer Agent (TA) forms to EDGAR for processing.

Transfer Agent Forms have the following variants (submission types):

- Uniform Form for Registration as a Transfer Agent (TA-1)
- Amendment to Uniform Form for Registration as a Transfer Agent (TA-1/A)
- Form for Reporting Activities of Transfer Agents (TA-2)
- Amendment to Form for Reporting Activities of Transfer Agents (TA-2/A)
- Notice of Withdrawal from Registration as Transfer Agent (TA-W)

Before a registrant can function as a transfer agent, it must register with the Securities and Exchange Commission using Form TA-1.

The following section provides general instructions that apply to all Transfer Agent forms.

- You have to apply for and obtain access to EDGAR as a "Transfer Agent" regulated entity prior to filing TA forms electronically in EDGAR. (Refer to Section 3.2 in Volume I of the EDGAR Filer Manual for information on how to obtain access to EDGAR.)
- Filers must select the 'File Transfer Agent Forms' link on the EDGAR Filing Website to file submission form types TA-1, TA-1/A, TA-2, TA-2/A, and TA-W.
- If you amend a filing for the first time on this application, please note the following:
  - If you select submission form type TA-1/A, the system will pre-populate the form with data from the most recent TA-1 or TA-1/A filing using the filer's CIK.
  - If you select submission form type TA-2/A, the system will not pre-populate the form from a previous submission. Filer needs to restore an already saved file or create a new TA-2/A form.
  - You must complete the Signature section, attach any documents, and correct any field data as necessary in the form that is pre-populated, prior to submission.
- The Items on the form are numbered (based on the paper form); your response to these Items will determine if you need to answer additional Items displayed.
- Throughout the filing process, you will have the ability to view the filing instructions, view and print the form, save the form to your computer, and exit the process via the menu buttons displayed on the upper right corner of the screen. (For more information on menu buttons, refer to Section 8.2.2, General Information on Online Forms.)
- You can submit filer-constructed XML submissions for Transfer Agent Forms via the 'Transmit' link on the EDGAR Filing Website or EDGAR OnlineForms/XML Website. Refer to Chapter 9, 'Filer-Constructed XML Submissions', for more information.

#### Selecting a Transfer Agent Form Type

The first step to filing a Transfer Agent form is to select the required form type on the File Transfer Agent Forms screen. To navigate to this screen, click the 'File Transfer Agent Forms'

link on the EDGAR menu of the Filing Website (see Figure 8-54). The File Transfer Agent Forms screen is displayed as shown below and allows you to select the type of Transfer Agent form you are filing.

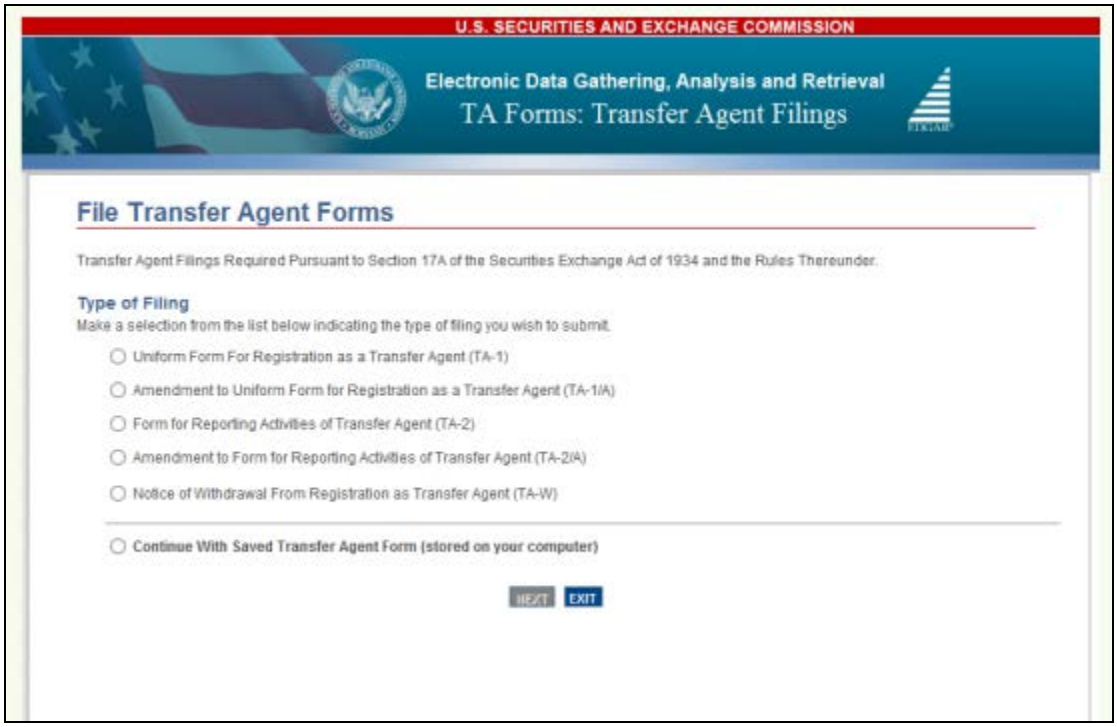



**Figure 8-201: File Transfer Agent Forms**

Select the type of filing from this screen:

- If you are registering as a transfer agent, select the Uniform Form for Registration as a Transfer Agent (TA-1) option.
- If you are filing an amendment to the initial application, select the Amendment to Uniform Form for Registration as a Transfer Agent (TA-1/A) option.
- If you are reporting transfer agent activities for the reporting period, select the Form for Reporting Activities of Transfer Agent (TA-2) option.
- If you are filing an amendment to Form TA-2, select the Amendment to Form for Reporting Activities of Transfer Agent (TA-2/A) option. You will have an option to select a saved file or begin entering from a blank submission.
    - If you are continuing with a previous original TA-2 or TA-2/A, select the Amendment to Form for Reporting Activities of Transfer Agent (TA-2/A) option, then select the "Continue with saved original TA-2 or TA-2/A" check box to upload a previously started TA-2 or TA-2/A.
- If you want to withdraw your registration as a transfer agent from the Securities and Exchange Commission, select the Notice of Withdrawal from Registration as Transfer Agent (TA-W) option.
- If you want to continue working on a previously saved Transfer Agent form, select the Continue with Saved Transfer Agent Form (stored on your computer) option.

Once you select a form type on the File Transfer Agent Forms screen, click [Next]. You will be directed to the Filer Information screen specific to the selected form type.

### Filer Information

The Filer Information screen allows you to enter Transfer Agent filer information. The screen header displays the Transfer Agent form that corresponds to the type of submission selected on the File Transfer Agent Forms screen. The Filer Information screen for Form TA-1 is shown as an example below (Figure 8-202). In addition to the screen header, the screen displays fields that are specific to the Transfer Agent form being submitted.

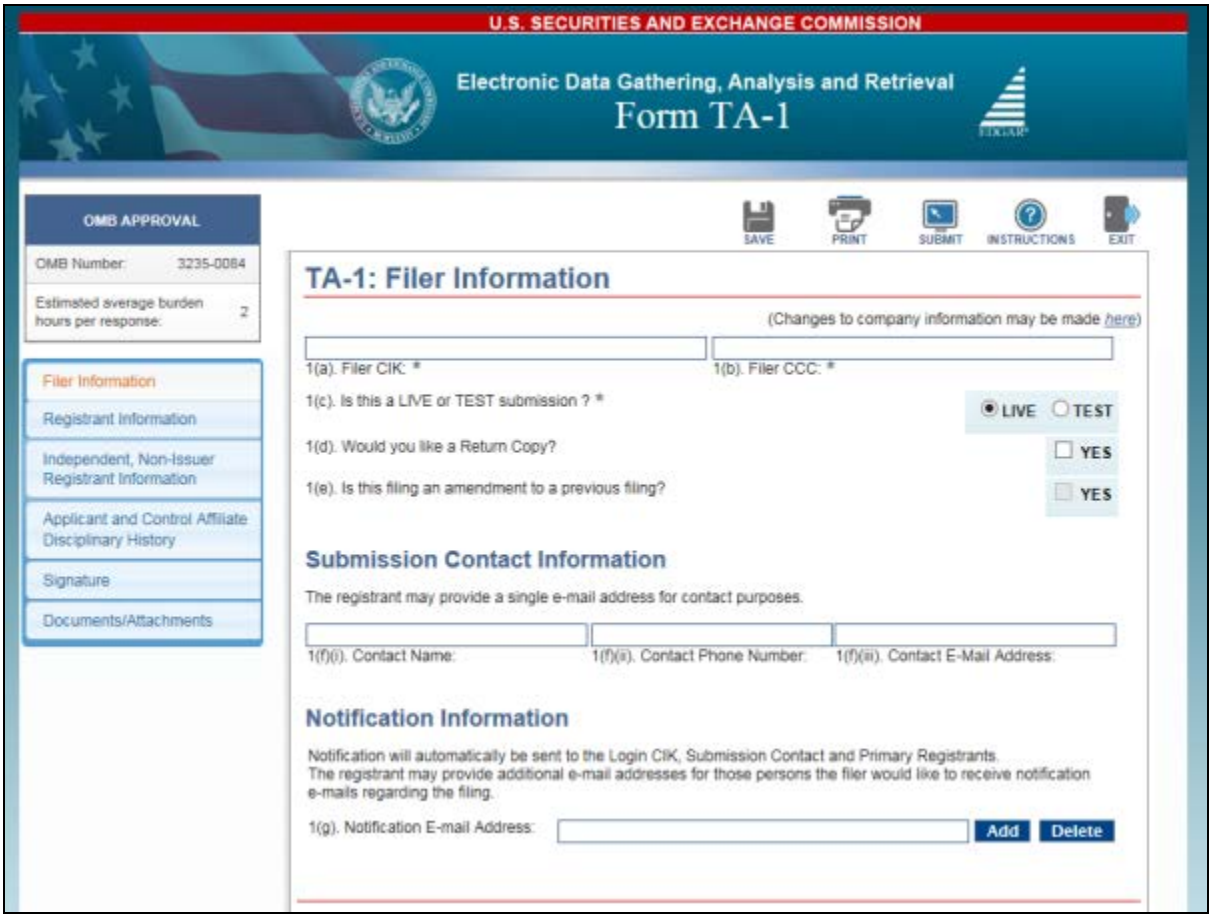



**Figure 8-202: Form TA-1: Filer Information**

Complete the fields that pertain to the Transfer Agent form that you are filing:

- **Filer CIK and CCC**: Enter the CIK and CCC of the applicant that is submitting the filing.
- **Is this a LIVE or TEST filing?**: Select the radio button to mark the submission as a LIVE or TEST filing. The default selection for this button is LIVE. Select the "TEST" radio button if you want to submit a test filing; EDGAR will then treat the submission as a test and it will not be disseminated.
- **Would you like a Return Copy?**: Select the "Yes" check box if you want a Return Copy of your submission. Requested Return Copies are not sent via e-mail; you can download requested Return Copies via the EDGAR Filing Website.
- **Is this filing an amendment to a previous filing?**: This field indicates if this filing is an amendment to a previous filing and is disabled for Forms TA-1 and TA-2. For submission form types TA-1/A and TA-2/A, the system defaults the response to "Yes" and is not editable.
- **File Number**: For submission form types TA-1/A, TA-2, TA-2/A and TA-W, the File Number field is pre-populated based on the registrant's CIK and cannot be edited.
- **For the reporting period ending December 31**: Enter the calendar year for which Form TA-2 (or TA-2/A) is filed. A transfer agent registered on December 31 should file Form TA-2 by March 31 of the following year, even if the entity conducted business for less than the entire reporting period.
- **Submission Contact Information**: Enter the contact information (name, phone number, and email address) for the filer.
- **Notification Email Address**: If you want to notify others about the status of the filing, then enter their e-mail addresses. After you submit the filing, EDGAR will automatically send notification messages to these email addresses informing them of the filing status, i.e., that the filing was accepted or suspended.
- **Full Name of Registrant**: The name of the registrant is pre-populated on submission form types TA-2 and TA-2/A, and is non-editable on this screen. The name is pre-populated based on the registrant's CIK and it is also displayed on Item 3(a) of Form TA-1.

  **Making Changes to Company Information:**

  If you need to make changes to the "Full Name of Registrant", click the hyperlinked word "here" within 'Changes to company information may be made here'. You will be directed to the Retrieve/Edit Data screen on a new browser window where you may modify this information maintained in EDGAR. However, the modified information will only be displayed if you exit the current session and restart the filing process.

### 8.2.24 Completing a Tranfer Agent Form

This section provides instructions for completing and filing each Transfer Agent form. It comprises the following topics:

- Form TA-1

- Form TA-2
- Form TA-W
- Documents
- Signature
- Transfer Agent Form Submission

We recommended that you read this section prior to filing a Transfer Agent form. Understanding how the screens work for each TA form will help you avoid commonly reported problems.

### 8.2.24.1 Form TA-1

Form TA-1 is composed of six tabs and a set of 11 Items. These Items are distributed across six tabs on the left navigation menu. You must complete all 11 Items and attach any necessary documents when submitting a TA-1 submission.

To assist you in completing Form TA-1 or its amendment, a comprehensive description of each screen is given below.

#### Registrant Information

The Registrant Information screen shown in Figure 8-203 comprises Items 2 through 7. This screen enables you to specify registrant information such as the type of Appropriate Regulatory Agency, name, Financial Industry Number, office address, mailing address, locations where transfer agent activities are conducted, and service company information.

U.S. SECURITIES AND EXCHANGE COMMISSION

Electronic Data Gathering, Analysis and Retrieval
Form TA-1

OMB APPROVAL

OMB Number: 3235-0084

Estimated average burden hours per response: 2

- Filer Information
- Registrant Information
- Independent, Non-Issuer Registrant Information
- Applicant and Control Affiliate Disciplinary History
- Signature
- Documents/Attachments

SAVE PRINT SUBMIT INSTRUCTIONS EXIT

## TA-1: Registrant Information

(Changes to company information may be made here)

2. Appropriate regulatory agency (check one):

- (●) Securities and Exchange Commission
- ( ) Federal Deposit Insurance Corporation
- ( ) Comptroller of the Currency

3.

3(a). Full Name of Registrant *

3(a)(i). Previous name, if being amended

3(b). Financial Industry Number (FINS) number *

3(c). Address of principal office where transfer agent activities are, or will be, performed:

3(c)(i). Address 1 *

3(c)(ii). Address 2

3(c)(iii).City *

3(c)(iv).State or Country *

3(c)(v) Postal Code *

3(d) Is Mailing address different from response to Question 3c? If "yes" provide address (es): * ( ) Yes ( ) No

3(e)Telephone Number (Include Area Code) *

4. Does Registrant conduct, or will it conduct, transfer agent activities at any location other than that given in Questions 3 (c) above? If "Yes" provide address (es): * ( ) Yes ( ) No

5. Does registrant act, or will it act, as a transfer agent solely for its own securities, and/or securities of an affiliate(s)? * ( ) Yes ( ) No

6. Has registrant, as a named transfer agent, engaged, or will it engage, a service company to perform any transfer agent functions? * ( ) Yes ( ) No

7. Has registrant been engaged, or will it be engaged as a service company by a named transfer agent to perform transfer agent functions? * ( ) Yes ( ) No

**Figure 8-203: Registrant Information**

The following fields are pre-populated with information maintained in EDGAR for the filer CIK, and are non-editable on the Registrant Information screen. You can update the Full Name of Registrant and Mailing Address from the 'Retrieve/Edit Data' link on the EDGAR Filing Website (accessible via the 'Changes to company information may be made here' link on this screen).

- **Full Name of Registrant**: Displays the name of the registrant organization, such as a bank, trust company, savings bank, bank holding company, or a subsidiary organization on whose behalf Form TA-1 is filed. This field is pre-populated with the company name associated with the registrant CIK, and is not editable.
- **Previous name, if being amended**: This field displays the previous name of the registrant organization (if any) and is non-editable.
- **Is Mailing Address different from response to Question 3(c)?**: Items 3(d)(i) to 3(d)(v) display the complete mailing address to which the Registrant wants official mail sent.

**Note:** The Securities and Exchange Commission is the default Appropriate Regulatory Agency for transfer agents to file Form TA-1.

Follow the steps given below to complete the remaining Items 3(b) to 7 on this screen:

1. Enter the six-digit Financial Industry Number Standard (FINS) assigned by the Depository Trust & Clearing Corporation (DTCC) to financial institutions engaged in securities transactions in Item 3 (b)).

   **Note:** Registrants that do not have a FINS number may obtain one by following the steps described on the DTCC website *(http://www.dtcc.com)*.

2. Enter the address of your principal or main office where transfer agent related business is conducted in Item 3(c).
3. In Item 3(d), specify if the mailing address is different from that given in Item 3(c). If you select "Yes", the system will display the mailing address associated with the filer CIK.
4. Enter a telephone number of an individual or department to whom questions may be addressed in Item 3(e).
5. Specify in Item 4 if you conduct transfer agent related activities in locations other than those provided in Item 3 (c) earlier. If you answered "Yes", refer to the steps below to add an address. Otherwise, select the "No" radio button and go to step 6.
   a. Click the [Add Other Business Location] button. The Add Business Location window displays.
   b. Enter the full street address, city, and postal code where transfer agent activities are conducted.
   c. Select the state or country where transfer agent activities are conducted from the State or Country drop-down list.
   d. Click [Save Other Business Location] once you have entered all the information. The address details are displayed in the Other Business Locations list.
   e. If you need to add more locations, repeat steps a. to d.

***To delete an address:***

a. To delete an address, click the [Delete] button adjacent to the address.

   A dialog box prompts you for confirmation prior to deleting the address.

b. Click [Yes] to delete the address. The Confirmation dialog box closes and the deleted address is removed from the Other Addresses list box.

6. In Item 5, select the "Yes" radio button if you transfer only your own securities (stock, notes, bonds), and/or the securities of an affiliate. Conversely, select the "No" radio button if you transfer some type of outside securities such as mutual funds and municipal bonds.

7. In Item 6, specify if you have engaged a service company to perform any transfer agent functions. If you answered "Yes", refer to the steps below. Otherwise, select the "No" radio button and proceed to step 8.

A registrant may engage an external service company to perform its transfer agent functions for an issue of securities. This external service company must be a registered transfer agent. Furthermore, a registrant can engage more than one service company for a given security issue. Follow the steps below to add or delete an external service company.

a. Click the [Add Engaged service company information Related to item 6] button. The Engaged service company information Related to item 6 window is displayed.

b. Enter the name of the service company engaged (or will be engaged) by the registrant to perform its transfer agent functions.

c. Select either 84- or 85- as the prefix from the drop-down list and then enter the file number of the service company in the "File Number" text box.

d. Enter the street address, city, and postal code of the service company's main office.

e. Select the state or country where the service company is located from the State or Country drop-down list.

f. Click the [Save Engaged service company information Related to item 6] button once you have entered all the information. The service company name is displayed in the Service Companies list box.

g. If you need to add details of another service company, repeat steps a. to f.

***To delete a service company entry:***

a. To delete a service company, click the [Delete] button adjacent to the service company name.

   A dialog box prompts you for confirmation prior to deleting the service company.

b. Click [Yes] to delete the service company.

The Confirmation dialog box closes and the deleted service company is removed from the Service Companies list box.

8. In Item 7, specify if you have been (or will be) engaged by a named transfer agent to perform any transfer agent services. If you answered "Yes", follow the steps below to provide details of named transfer agents. Otherwise, select the "No" radio button.
   a. Click the [Add Engaged transfer agent company information Related to item 7] button in the Named Transfer Agents list box. The Add Named Transfer Agent window displays.
   b. Enter the name of the named transfer agent who has engaged the registrant as a service company to perform transfer agent functions.
   c. Select either 84- or 85- as the prefix from the drop-down list and then enter the file number of the named transfer agent in the "File Number" text box.
   d. Enter the street address, city, and zip code of the named transfer agent's main office.
   e. Select the state or country where the named transfer agent is located from the State or Country drop-down list.
   f. Click the [Save Engaged transfer agent company information Related to item 7] button once you have entered all the information. The named transfer agent is displayed in the Named Transfer Agents list box.
   g. If you need to add details of another transfer agent, repeat steps a) to f).

***To delete a named transfer agent:***

a. To delete a named transfer agent, click the [Delete] button adjacent to the named transfer agent.

   A dialog box prompts you for confirmation prior to deleting the named transfer agent.

b. Click [Yes] to delete the named transfer agent. The Confirmation dialog box closes and the deleted transfer agent is removed from the Named Transfer Agents list box.

**Independent, Non-Issuer Registrant Information:**

The Independent, Non-issuer Registrant Information screen is shown in Figure 8-204 and comprises Items 8 and 9.

Item 8 identifies the type of registrant organization and provides details such as the name, title or status, ownership code, and a description of authority of the registrant.

Item 9 offers details of an entity or individual (not identified earlier in response to Item 8) that exercises control over the management or policies of the applicant and wholly or partially finances the business of the applicant.

**Note:** If you are an 'Independent, Non-Issuer' registrant whose Appropriate Regulatory Authority is the SEC, then you are required to complete Item 8. (An 'Independent, Non-Issuer Transfer Agent' refers to an entity which acts as a transfer agent for other than its own securities or securities of an affiliate).

**Figure 8-204: Independent, Non-Issuer Registrant Information**

Follow the steps given below to complete Item 8:

1. Select the type of registrant organization (e.g., Corporation, Partnership, Sole Proprietorship, etc.) from the options displayed.

   The text 'Section for Initial Registration and for Amendments Reporting Additional Persons' is displayed. This window displays a button that is specific to the organization type chosen in Item 8.

   **Note:** If you select 'Other' as the organization type, then provide a description of the organization type in the text box that is displayed.

2. Click the [Add corporation or partner information Related to item 8] button. The Add Person window is displayed.
   Complete the fields that are applicable to your organization type:

   a. **Full Name**: Enter the name of each Chief Executive Officer, Chief Financial Officer, Chief Operations Officer, Director, or person with similar status or function and the name of a person belonging to the other registrant category. (i.e., a person who is directly or indirectly the beneficial owner of 5% or more of any class of equity security of the registrant).

   b. **Relationship Start Date**: Select the date when a relationship began between the Chief Executive Officer, Chief Financial Officer, Chief Operations Officer, Director, and person belonging to the other registrant category.

   c. **Title or Status**: Enter the title or status for each name entered.

d. **Ownership Code**: For each Chief Executive Officer, Chief Financial Officer, Chief Operations Officer, Chief Legal Officer, Chief Compliance Officer, Director, or person with similar status or function, select the percentage of ownership from the values given in the drop-down menu.

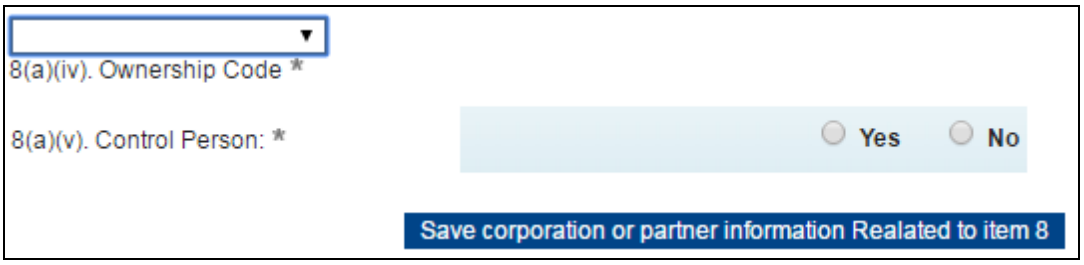



**Figure 8-205: Ownership Code**

e. **Control Person**: Select the "Yes" radio button, if the person has the power to direct the management or policies of a company, whether it is through ownership of securities, by contract or otherwise. Select the "No" radio button if the person does not have the power to direct the management or policies of a company.

f. **Description of Authority**: This field displays only if the type of organization is 'Sole Proprietorship' or 'Other'. Enter the beneficial interest each person, (including a trustee, who directs, manages, or participates in directing or managing the affairs of the registrant) has in the applicant.

g. **Relationship End Date**: This field is only applicable to submission form type TA-1/A. Select the date when the relationship ended between the Chief Executive Officer, Chief Financial Officer, Chief Operations Officer, Director, and person belonging to the Other registrant category.

3. Click [Proprietor or other entity information Related to item 8] once you have entered all the information.

   The name of the entity is displayed in the 'Section for Initial Registration and for Amendments Reporting Additional Persons' window.

You can edit or delete the information in the 'Section for Initial Registration and for Amendments Reporting Additional Persons' window using the [Edit] or [Delete] buttons as applicable.

Follow the steps given below to complete Item 9:

1. In Items 9(a), click "Yes" if any person or entity not named in Item 8 (directly or indirectly) exercises control over the management or policies of the applicant and provide details in the 'Persons and Entities' window.
2. In Item 9(b), click "Yes" if any person or entity not named in Item 8 finances the business of the applicant (directly or indirectly) in any manner other than a public offering of securities made pursuant to the Securities Act of 1933 or by credit extended in the ordinary course of business by suppliers, banks and others. Provide details in the 'Persons and Entities' window.

**Adding a New Person or Entity**

The Persons and Entities window allows you to add or delete details of a new person or entity. The process to add or delete a new person or entity is similar for Items 9(a) and 9(b). Follow the steps given below to add or delete a new person or entity.

1. Select "Yes" as a response to Item 9(a) or 9(b) on the Independent, Non-Issuer Registrant Information screen. The Person and Entities list box displays.
2. Click the [Add Person or Entity] button.

   The Add Person or Entity window displays.
3. Enter the name of the person or entity that exercises control over the policies (or management) of the registrant in Item 9a(i) or finances the business of the applicant in Item 9(b)(i).
4. Enter a description of the agreement through which the person or entity listed in Item 9(a)(i) exercises control over the management or policies of the applicant in 9(a)(ii). Alternatively, enter a description of the agreement through which the person or entity listed in Item 9(b)(i) finances the business of the applicant in 9(b)(ii).
5. Click the [Save Person or Entity information] button to add the details. The name of the new person or entity appears in the Person and Entities list box.
6. If you want to add other names of persons or entities (not named in Item 8), then repeat steps 1 to 5.

***To delete a new person or entity:***

1. To delete a new person or entity, click the [Delete] button adjacent to the new person or entity name.

   A dialog box prompts you for confirmation prior to deleting the new person or entity.
2. Click [Yes] to delete the new person or entity. The Confirmation dialog box closes and the new person or entity name is removed from the Person and Entities list box.

### Applicant and Control Affiliate Disciplinary History

The Applicant and Control Affiliate Disciplinary History screen shown in Figure 8-206 enables you to disclose the disciplinary history of the applicant or its control affiliate.

This screen comprises Items 10 (a) through 10 (i). If you respond affirmatively to any question, you must complete the corresponding section that is displayed.

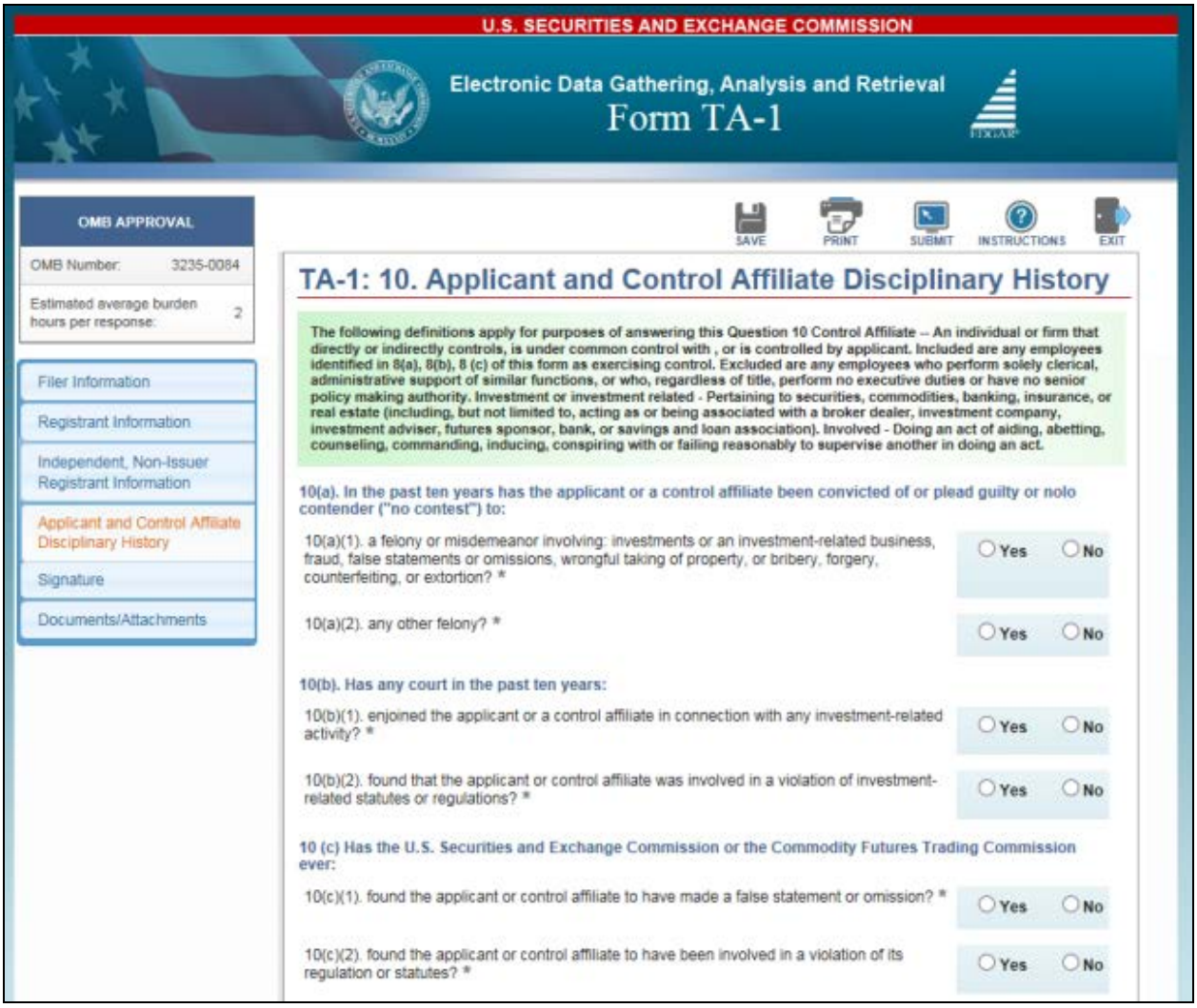



**Figure 8-206: Applicant and Control Affiliate Disciplinary History**

All "Yes" responses to Items 10(a) through 10(i) require you to disclose the following information: individuals named in the action, the title and date of the action, the court or body taking the action, a description of the action and the disposition of the proceeding. See Figure 8-207 for an example of the information that you need to provide.

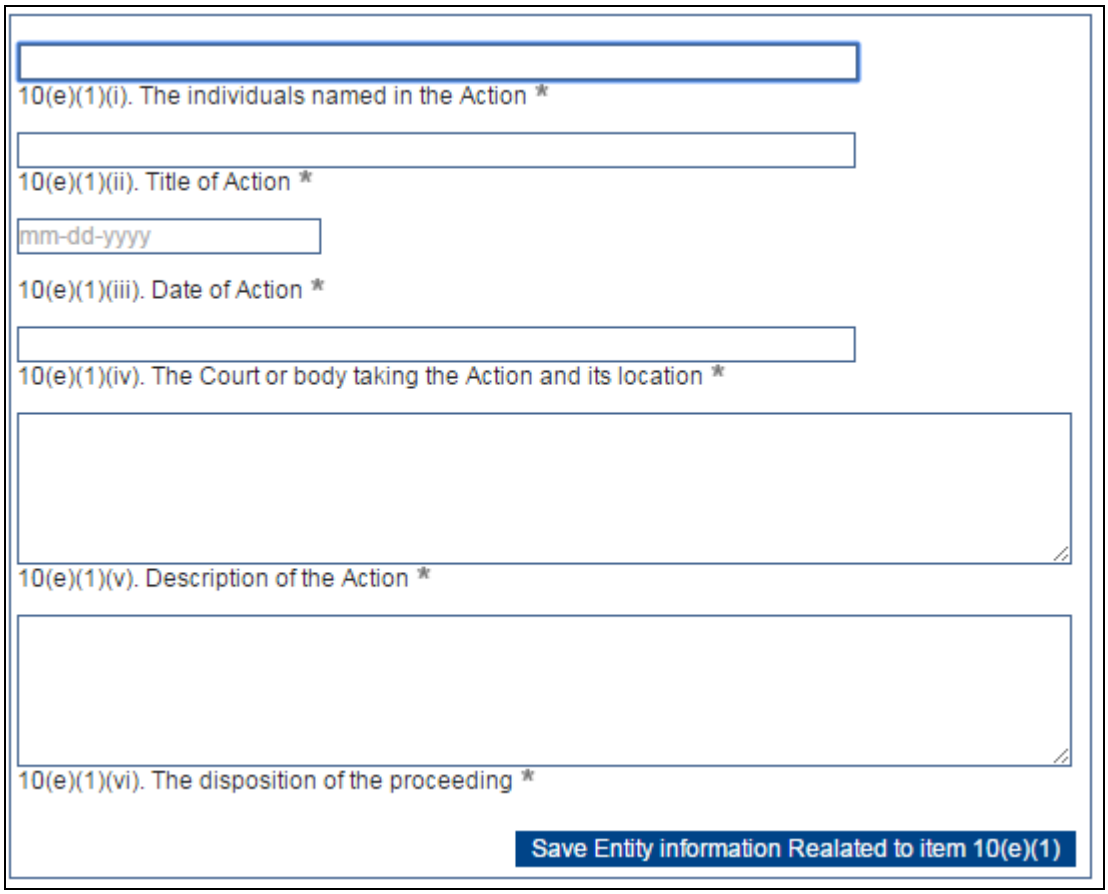



**Figure 8-207: Adding a New Action**

### 8.2.24.2 Form TA-2

Form TA-2 is composed of six tabs and a set of 12 Items. You must complete all 12 Items and attach any necessary documents when filing a TA-2 submission.

When you initially access the TA-2 screen, only five of the six tabs will be visible. The tabs that are initially visible are: Filer Information, Service Company Information, Registration Information, Signature, Documents/Attachments. An additional tab, Annual Report Information, is displayed based on your response to Item 2(a) on the Service Company information screen.

To assist you in completing Form TA-2 or its amendment, a comprehensive description of each screen is given below.

#### Service Company Information

This Service Company Information screen (Figure 8-208) allows you to specify if you engaged a service company to perform all, some, or none of your transfer agent functions, and provide additional details such as name and file number of transfer agent. Conversely, you can specify if you have been engaged as a service company by any named transfer agent to perform transfer agent functions.

**Notes:**

(1) Registrants that hire a service company to perform all of their transfer agent functions are required to complete Items 1, 2, 3, and the Signature section of Form TA-2.

(2) Select "All" or "Some" in Item 2(a) to display Items 2(b), 2b(i) and 2(b)(ii).

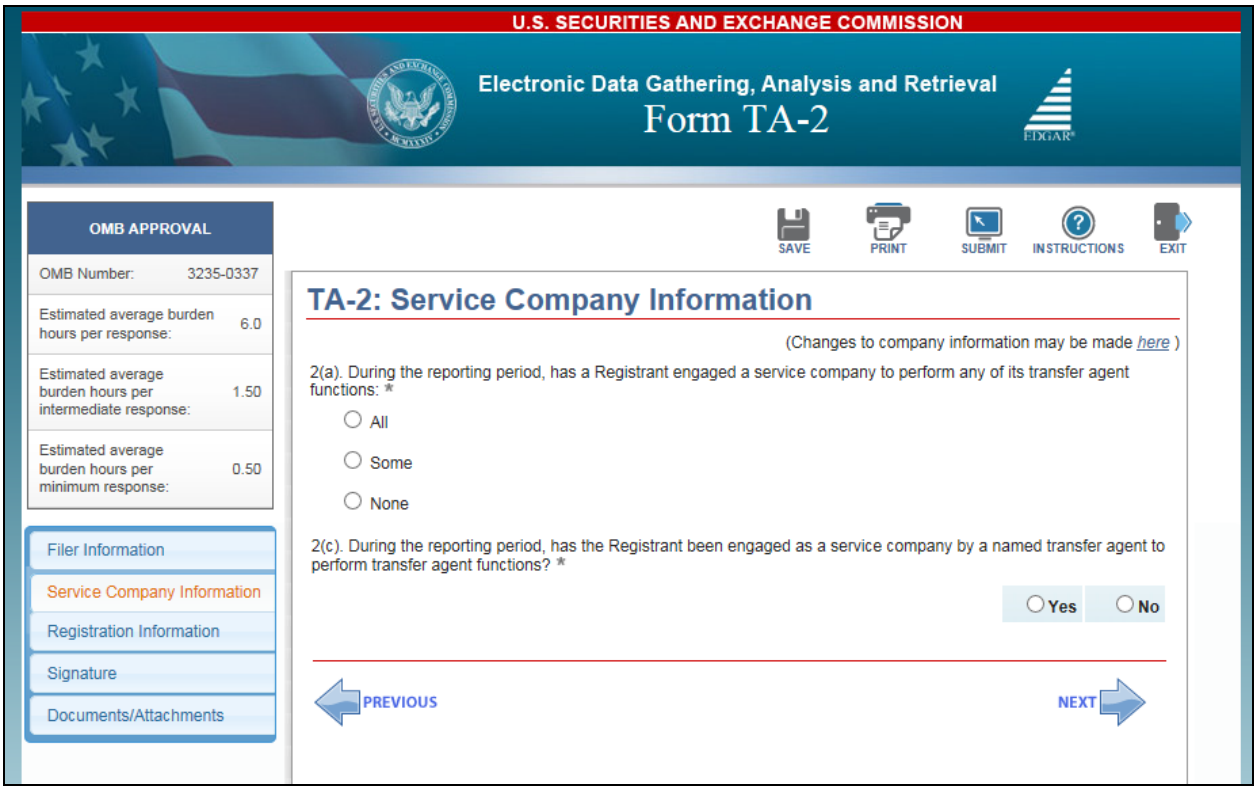



**Figure 8-208: Service Company Information**

## Adding or Deleting Service Company Information

The process to add or delete transfer agent details is similar for Items 2(b) and 2(d). Follow the steps below to add or delete transfer agent details:

1. Click the [Add Transfer Agent Company] button in the List of Transfer Agents list box.

   The 'New Transfer Agent' window is displayed.

2. Enter the name of the transfer agent that you have engaged to perform some or all of your transfer agent functions in Item 2(b)(i). Alternatively, enter the name of the named transfer agent for which you been engaged as a service company in Item 2(d)(i).

3. Select either 84- or 85- as the prefix from the drop-down list and then enter the file number of the transfer agent in the "File Number" text box.

4. Click the [Save Transfer Agent Company] button. The newly added transfer agent name is displayed in the List of Transfer Agent list box.

5. Repeat steps 1 to 4 to add more than one transfer agent.
6. To delete a transfer agent entry, click the [Delete] button adjacent to the transfer agent name. A dialog box prompts you for confirmation prior to deleting the transfer agent entry.
7. Click [Yes] to delete the entry. The Confirmation dialog box closes and the transfer agent is removed from the List of Transfer Agents list box.

### Registration Information

The Registration Information screen is shown in Figure 8-209. This screen helps you to identify the Appropriate Regulatory Agency (ARA) in Item 3(a). Additionally, it allows you to specify in Item 3(b) if an amendment was filed within 60 days of the date on which any of the information reported on Form TA-1 became inaccurate, misleading, or incomplete.

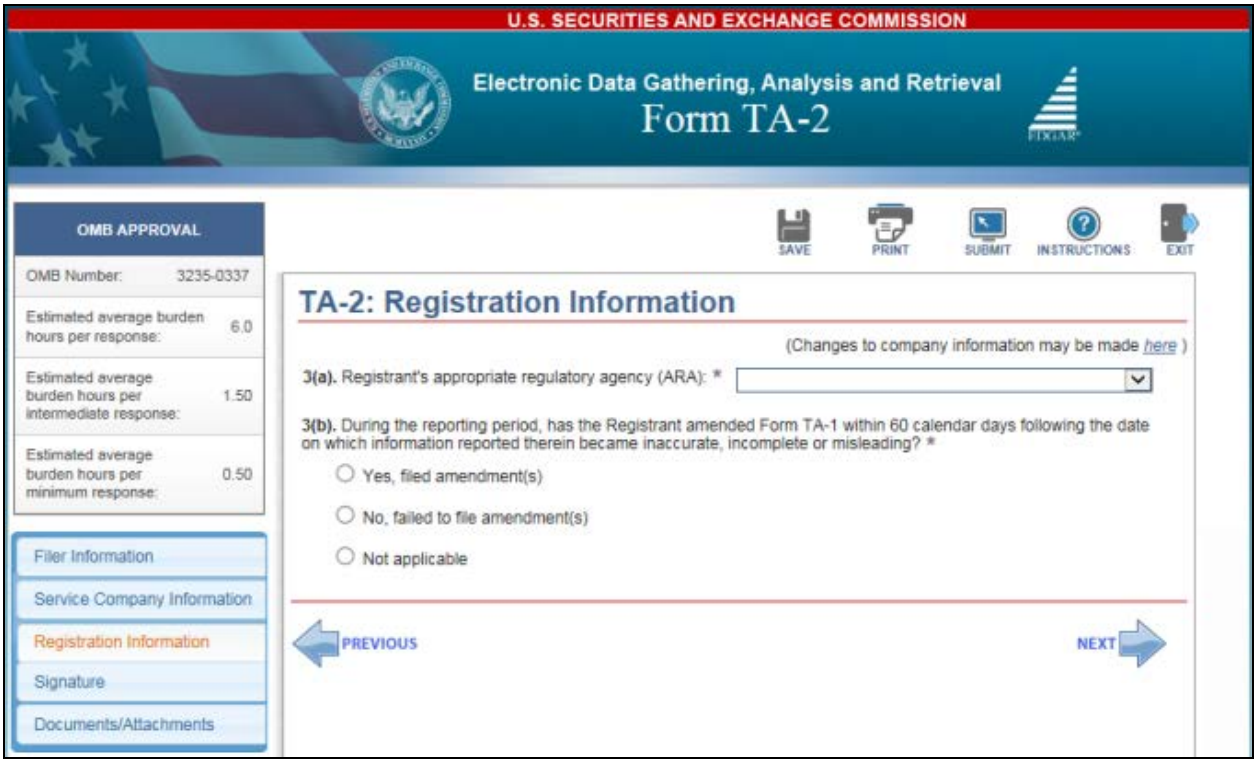



**Figure 8-209: Registration Information (Image replaced)**

## Annual Report Information

The Annual Report Information screen is shown in Figure 8-210 and enables you to submit an annual report of transfer agent activities. This screen comprises Items 4(a) to 11(b).

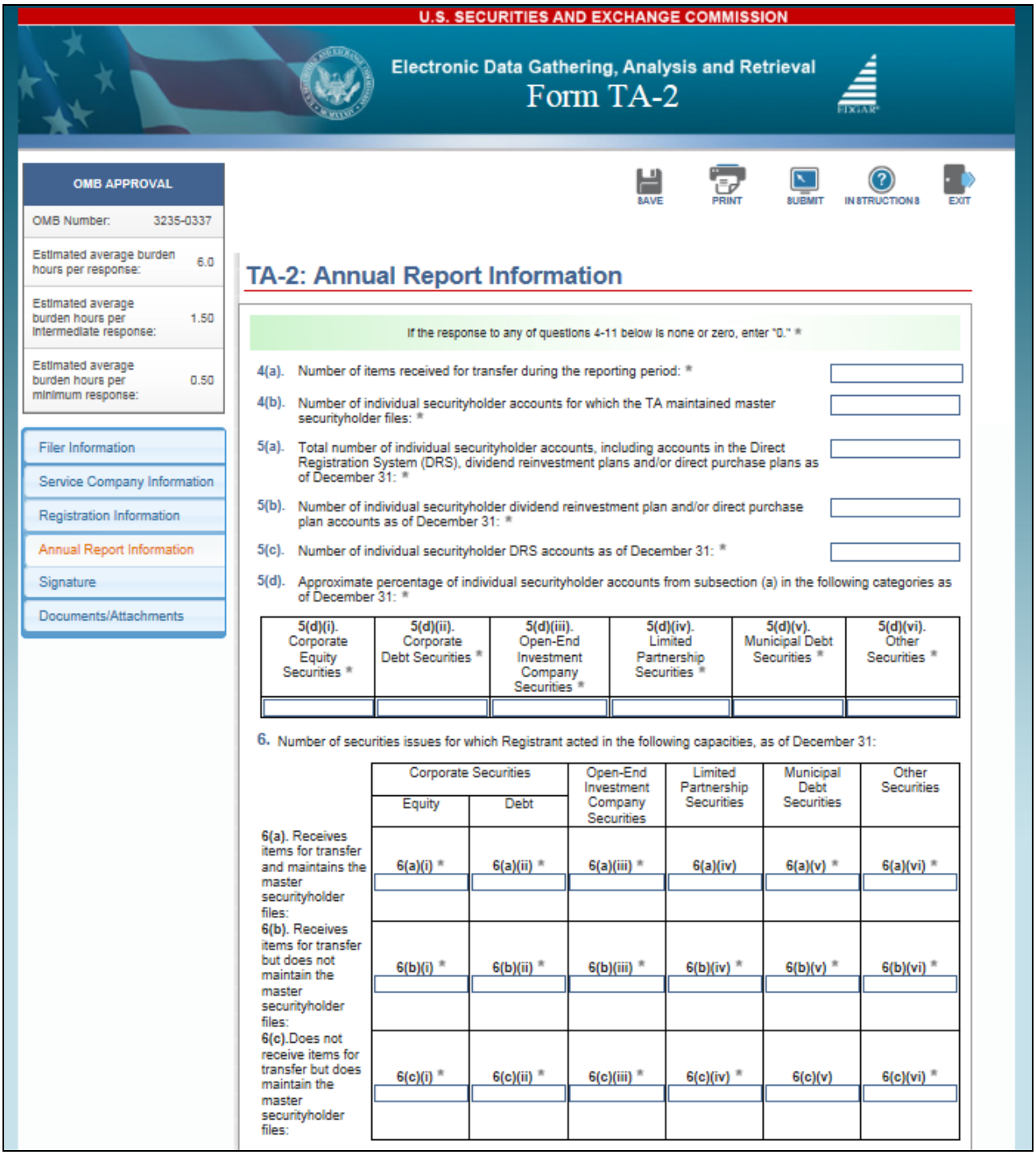



**Figure 8-210: Annual Report Information**

The following are important points to consider when completing this screen:

- You must complete the Items on this screen only if your response to Item 2(a) is “Some” or “None”.
- Numeric values entered on this screen must be non-negative and in the nnn,nnn format (where n = integer).
- Items 4, 5, 11, 12 will display only if you select “Some” or “None” for Item 2A.
- If your response to Item 4(a) is greater than 1000 or Item 4(b) is greater than 1000, complete Items 6(a), 6(b), 6(c), 7(a),7 (b), 7(c), 8(a), 8(b), 9(a), 10(a), and 10(b).
    - If your response to Item 4(a) is less than or equal to 1000 and Item 4(b) is less than or equal to 1000, then it is optional to complete Items 6(a), 6(b), 6(c), 7(a),7 (b), 7(c), 8(a), 8(b), 9(a), 10(a), and 10(b).
- The percentages listed in Item 5(d) for Corporate Equity Securities, Corporate Debt Securities, Open-End Investment Company Securities, Limited Partnership Securities, Municipal Debt Securities, and Other Securities must add up to 100%, if you selected “Some” or “None” as a response to Item 2(a) and your answer to Item 5(a) was greater than zero.

**Adding or Deleting Database Search Details:**

Items 11(a) and 11(b) help you provide database search results of lost securityholders account data. Follow the steps below to add database search details for lost securityholders during the reporting period:

1. Click the [Add Database Search] button in the Database Searches list box. The Add Database Search window displays. See Figure 8-211.

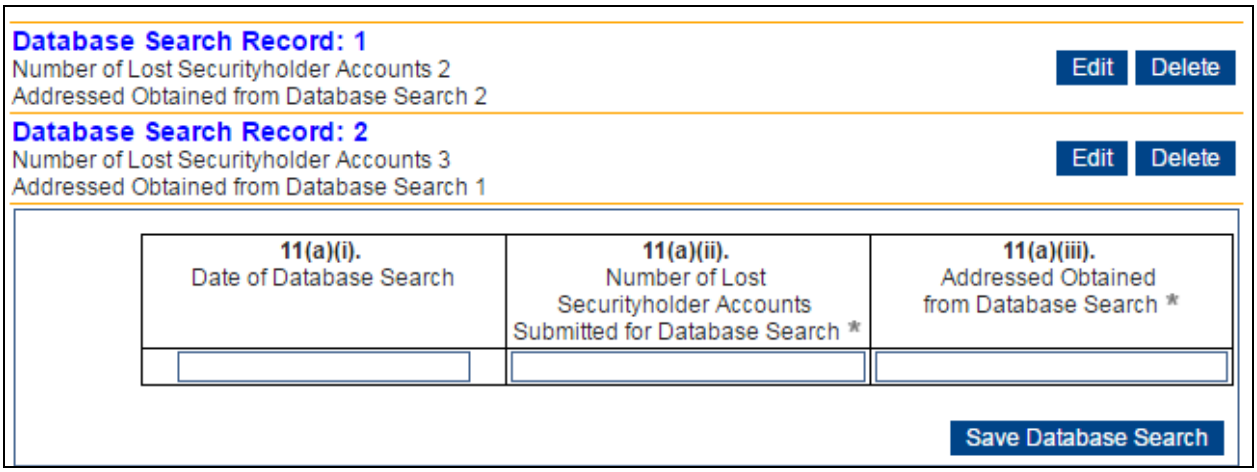



**Figure 8-211: Adding Database Search Details**

2. Enter the date for each database search in Item 11(a)(i).
3. Enter the number of lost securityholder accounts submitted for a database search in Item 11(a)(ii).
4. Enter the number of lost security holder accounts for which a different address has been obtained as a result of a database search in Item 11(a)(iii).
5. Click the [Save Database Search] button. This displays the database search details in the Database Searches list box.
6. Repeat steps 1 to 5 to add more database search details.
7. To delete an entry, click the [Delete] button adjacent to the corresponding database search result. A dialog box appears and prompts you to confirm that you wish to delete the search result entry.
8. Click [Yes] to delete the entry. The Confirmation dialog box closes and the search result is removed from the Database Searches list box.
9. Enter the number of lost security holder accounts that have been remitted to the states during the reporting period in Item 11(b).

#### 8.2.24.3 Form TA-W

Form TA-W is composed of seven tabs and a set of 12 Items. These Items are distributed across eight tabs on the left navigation menu. You must complete all 12 Items and attach any necessary documents when submitting Form TA-W.

When an organization ceases all transfer agent activities (e.g., due to a merger, regulatory closing, or other reason) or when it no longer transfers qualifying corporate securities, it is required to terminate its registered status. Before an organization may withdraw from registration as a transfer agent, it must file a notice of withdrawal from registration as a transfer agent with the Securities and Exchange Commission on Form TA-W.

To assist you in completing Form TA-W, a detailed description of the main screens is given below.

## Registration Information

The Registration Information screen shown in Figure 8-212 and comprises Items 2 through 5. This screen provides registrant information such as Transfer Agent File Number, name, and address of registrant's principal place of business.

**Figure 8-212: Registration Information**

The "Transfer Agent File Number" and "Name of the Registrant" fields are pre-populated based on the CIK of the registrant. If you need to make changes to the information maintained in EDGAR, such as the full name of registrant, click the hyperlinked word "here" within 'Changes to company information may be made here'. You will be directed to the Retrieve/Edit Data screen on a new browser window where you may modify this information maintained in EDGAR. However, the modified information will only be displayed if you exit the current session and restart the filing process.

### Withdrawal Information

The Withdrawal Information screen is shown in Figure 8-213 and comprises Items 6 and 7. This screen allows you to disclose the reasons for ceasing transfer agent functions or for withdrawing your registration as a transfer agent with the Commission. Additional details including the last date you performed transfer agent functions for any security, and your intention of performing such functions in the future may be specified on the screen.

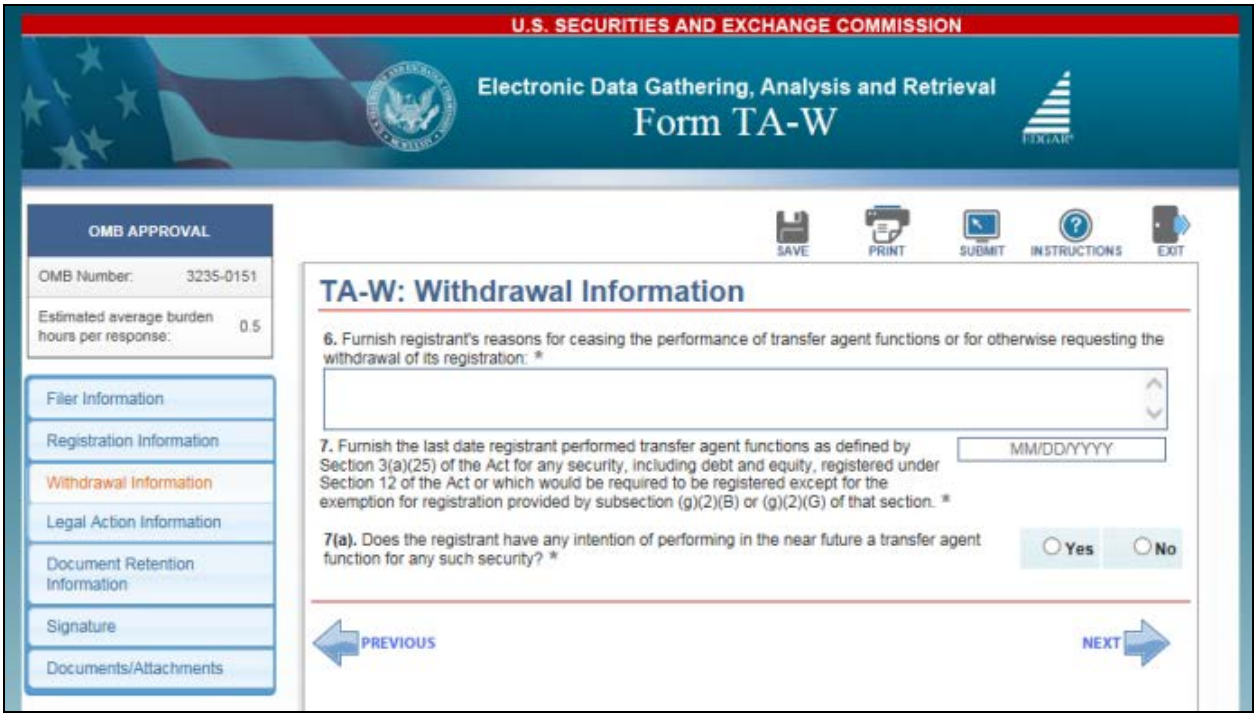



**Figure 8-213: Withdrawal Information**

## Legal Action Information

The Legal Action Information screen (Figure 8-214) enables you to disclose any history of disciplinary or legal actions or proceedings.

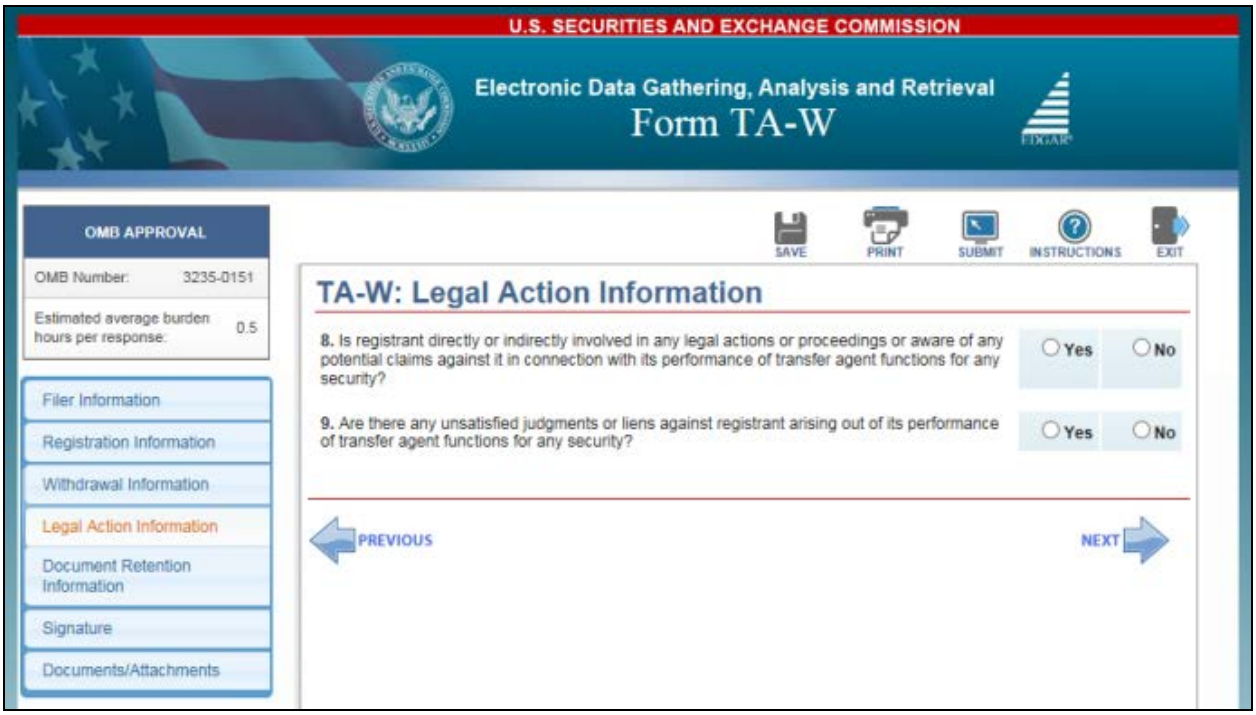



**Figure 8-214: Legal Action Information**

The steps to add and delete legal actions or claims are given below. When adding each legal action or claim, you must provide details such as the individuals named in the legal action or claim, date, and court of body taking the action.

Follow the steps below to provide information for each legal action or claim:

### Adding or Deleting New Legal Action or Claim Details

1. Select "Yes" as a response to Item 8 on the Legal Action Information screen. The List of Actions and Claims list box displays.
2. Click the [Add Action or Claim] button. The Add Action or Claim window displays where you may enter information regarding the action or claim (See Figure 8-215).

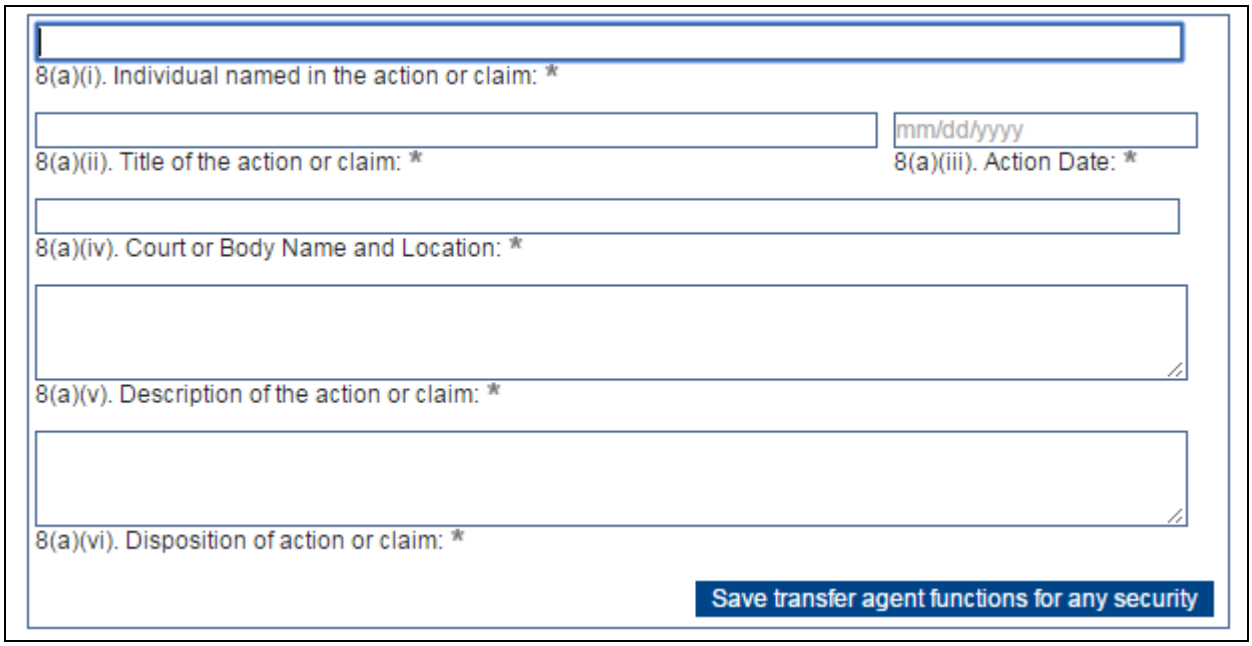



**Figure 8-215: Adding Legal Action or Claim Details**

3. Enter the name of the individual involved in a court or regulatory action.
4. Enter the title and date of the action in the fields provided.
5. Enter the name of the court or body taking the action and its location.
6. Provide a description of the proceedings (or legal actions) and a disposition of the proceedings in the fields provided.
7. Click the [Save Action or Claim] button once you have entered all the information. The individual named in the action or claim is displayed in the List of Actions and Claims list box.
8. Repeat steps 1 to 7 if you want to add details of another action or claim.
9. To delete a claim or action, click the [Delete] button adjacent to the individual named in the action or claim. A dialog box displays confirming that you wish to delete the name of the individual involved in the action or claim.
10. Click [Yes] to delete the entry. The Confirmation dialog box closes and the deleted action or claim is removed from the List of Actions and Claims list box.

### Adding or Deleting New Judgment or Lien Details

Follow the steps below to furnish information for each new judgment or lien:

1. Select "Yes" as a response to Item 9 on the Legal Action Information screen. The List of Judgments and Liens list box displays.
2. Click the [Add judgments liens details for any security] button. The Add Judgment or Lien window displays where you may enter information regarding each new judgment or lien. (See Figure 8-216).

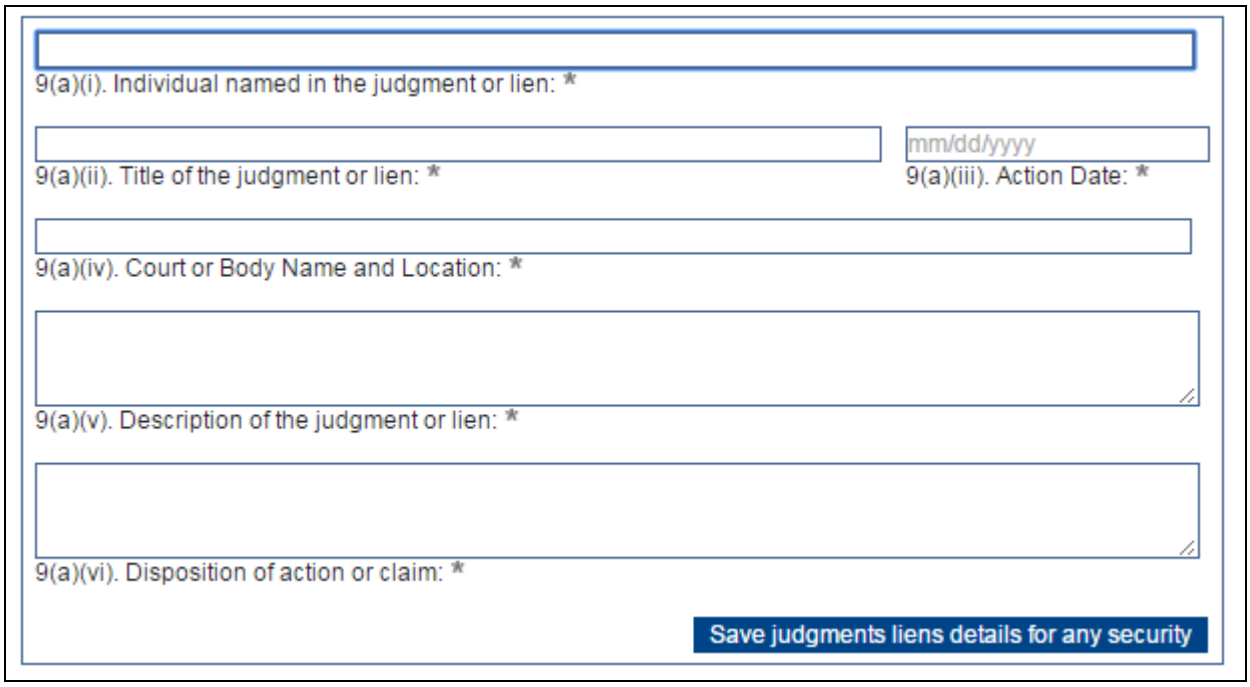



**Figure 8-216: Adding New Judgment or Lien Details**

3. Enter the name of the individual involved in the judgment or lien.
4. Enter the title and date of the judgment or lien in the fields provided.
5. Enter the name of the court or body holding the judgment or lien and its location.
6. Describe each judgment or lien held against the registrant as well as its disposition in the fields provided.
7. Click the [Save judgment liens details for any security] button once you have entered all the information.
   The individual named in the judgment or lien is displayed in the List of Judgments and Liens list box.
8. Repeat steps 1 to 7 if you want to add details of another judgment or lien.
9. To delete a judgment or lien, click the [Delete] button adjacent to the individual named in the judgment or lien. A dialog box displays confirming that you wish to delete the name of the individual involved in the judgment or lien.

10. Click [Yes] to delete the entry. The Confirmation dialog box closes and the deleted judgment or lien is removed from the List of Judgments and Liens list box.

### Document Retention Information

The Document Retention Information screen (Figure 8-217) allows the filer to provide information on any security issue for which the registrant acted as a transfer agent (or assumed transfer agent functions) since the last amendment to Form TA-1. This includes names of successor transfer agents, names and addresses of the persons who have custody or possession of the books and records which the registrant maintained in connection with its performance of transfer agent functions.

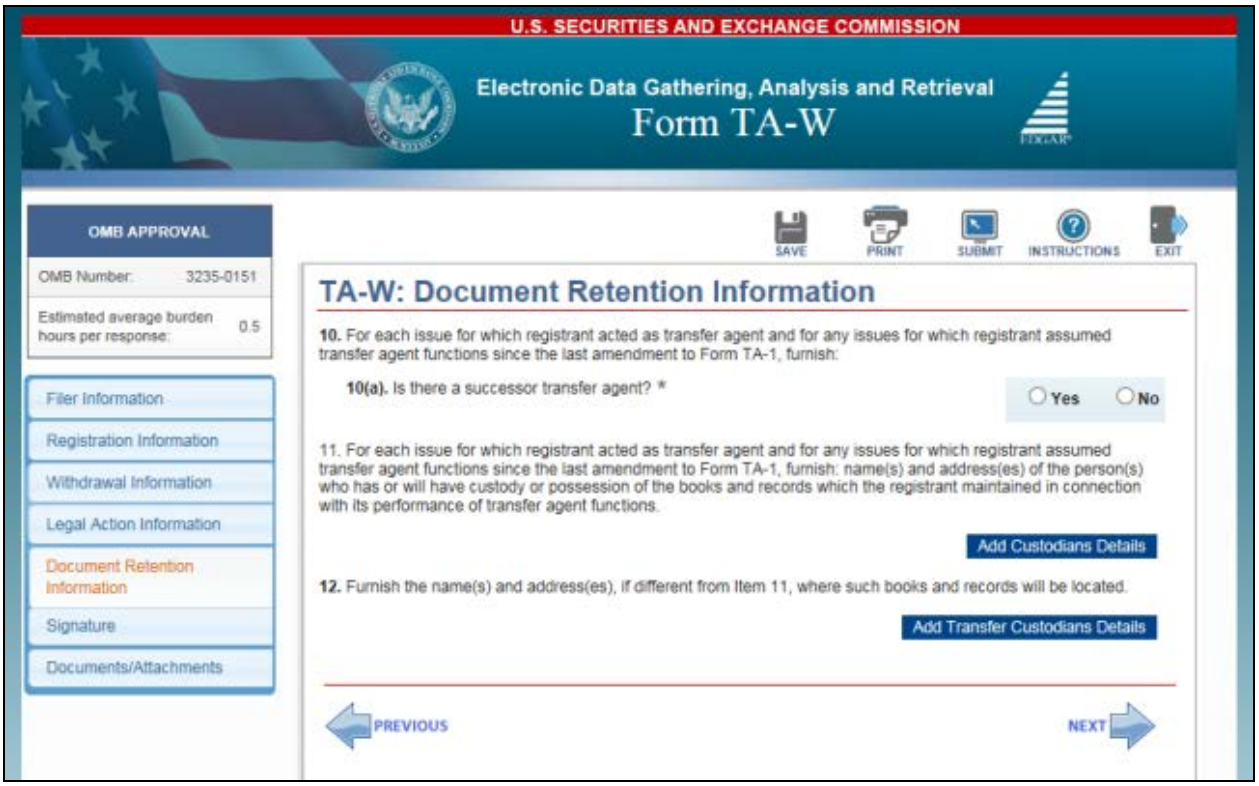



**Figure 8-217: Document Retention Information**

### 8.2.24.4 Signature

The Signature screen is shown below (Figure 8-218) and is displayed on all Transfer Agent forms (TA-1, TA-2, TA-W, and their amendments). This screen allows you to sign the form and certify that the information being submitted is accurate and complete.

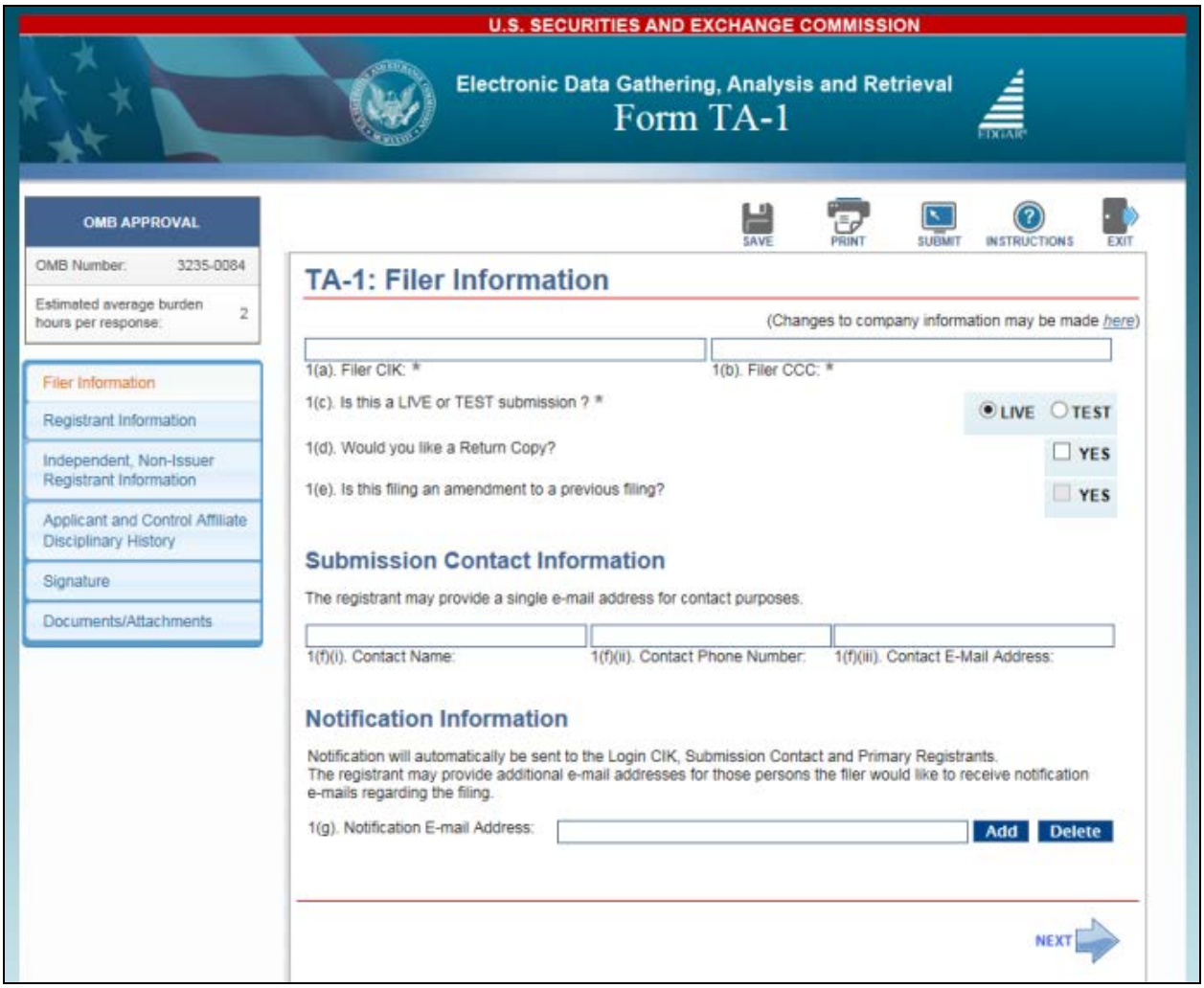



**Figure 8-218: Signature**

The following are the data entry conventions for this screen:

- When signing the form, the principal or official must type their name in full (i.e., first name, middle name, and last name) in the "Signature of Official responsible for Form" field.

  **Note:** Each signatory is required to manually sign the Signature page or other document authenticating his or her signature that appears in typed form. They must retain this manually signed signature page (or equivalent document) for five years.

Enter the title and telephone number of the individual signing the form, and the date of signature in the respective fields.

### 8.2.24.5 Related Documents/Attachments

The Related Documents/Attachments screen is shown in Figure 8-219 and enables you to upload the necessary attachments to Form TA-1, TA-2, TA-W and the relevant amendments.

**Figure 8-219: Related Documents/Attachments**

A Transfer Agent form submission may include Cover, Corresp, and Graphic document types. For Transfer Agent submissions created via the filer interface, filers can upload a maximum of 100 document attachments. ~~A maximum of 110 d~~Documents may be included in the following combinations:

- Up to 10 Cover letters (document type "COVER")
- Up to 100 Correspondence documents (document type "CORRESP")

In addition, you may attach any number of supporting Graphic files to the submission. The maximum size of all Transfer Agent submissions, including all attached documents, must not exceed 200 MB. For filer-constructed Transfer Agent submissions, there is also a limit of 10 for COVER documents, 100 for CORRESPONDENCE documents and as many GRAPHIC documents as a submission can allow within the 200 MB submission file size.

You can upload these document attachments in .txt, .htm, .jpg, .gif formats as applicable. Document attachments must conform to other EDGAR standards described in Chapter 5. Attaching files that do not meet these standards may cause your filing to be suspended.

~~In addition, you may attach any number of supporting Graphic files to the submission. The maximum size of all Transfer Agent submissions, including all attached documents, must not exceed 200 MB. You can upload these document attachments in .txt, .htm, .jpg, .gif formats as applicable. Document attachments must conform to other EDGAR standards described in Chapter 5. Attaching files that do not meet these standards may cause your filing to be suspended.~~

**Adding or Deleting a Document**

To add or delete a document, follow the steps given below:

1. Click the [Add Document] button on the Related Documents/Attachments screen. The Select File window is displayed.
2. Select the file you want to attach and click the [Open] button. The name of the attached file is displayed in the "File Name" field.

**Note:** The file name must follow the EDGAR file naming standards described in Section 5.1.1, File Naming Standards.

3. Select the type of attachment from the Type drop-down list. The options available are Cover, Corresp, or Graphic.
4. Optionally, provide additional information to further qualify the document type in the "Type of Attachment Additional Description" field.
5. Enter a description for the attached document in the "Attachment Description" field.
6. If you want to add multiple attachments, repeat steps 1 to 5.
7. To delete a document, select the box adjacent to the document, and click the [Delete Document] button. A window prompts you to confirm that you want to delete the document. If you click the [Yes] button, then EDGAR removes the document from the submission.

Before you transmit your submission, we recommend that you validate your document attachments. Refer to the steps outlined in 'Validating a Document' in Section 8.2.4 to validate your document attachment for errors.

### 8.2.24.6 Transfer Agent Form Submission

When you have completed the form and are ready to submit the filing, click the [Submit] button at the top of the screen.

The system validates the form to ensure that you have completed all Items. If there are errors in the form, a 'red x' icon is displayed on the tabs that contain incomplete or invalid information. You must complete any missing information and correct any errors before re-submitting your form to EDGAR. If there are no errors in the form, the system displays a Confirmation/Warning screen.

### Confirmation/Warning

The Transfer Agent Form Confirmation screen is shown below (Figure 8-220). This screen prompts you for confirmation prior to transmitting your submission.

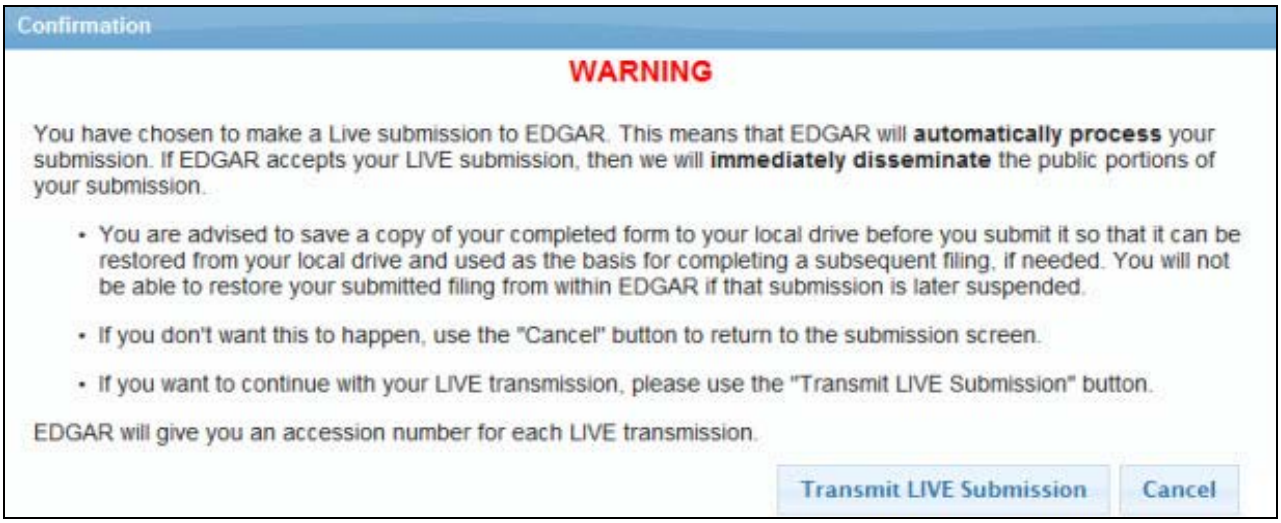



**Figure 8-220: Confirmation/Warning Screen**

### Submission Acknowledgment

The Transmit Submission Acknowledgement screen is shown below (Figure 8-221) and it provides acknowledgment of your Transfer Agent submission transmission. Note the accession number for your records.

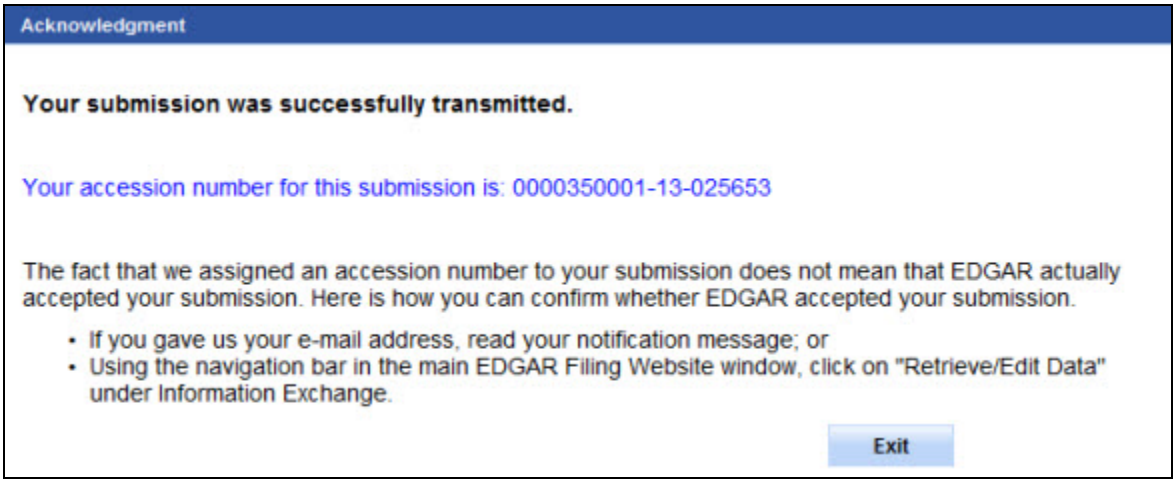



**Figure 8-221: Acknowledgement Screen**

# 9. FILER-CONSTRUCTED XML SUBMISSIONS

## 9.1 Filer-Constructed XML Technical Specifications

Preparing a submission without using the EDGAR OnlineForms/XML Website requires a working knowledge of XML. The EDGAR OnlineForms/XML Website 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, 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 can be transmitted to EDGAR in two ways. You can use either the 'Transmit XML Submission' link on the EDGAR OnlineForms/XML Website or the 'Transmit' link on the EDGAR Filing Website. 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. Alternatively, you can select 'Transmit as a Test Submission' on the Transmit Submission page of the EDGAR Filing Website to test your filer-constructed submission. 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 9.2, Transmitting XML Submissions.

## 9.2 Transmitting XML Submissions

You can send XML submissions to the SEC using the EDGAR OnlineForms/XML Website. We recommend that you use a vendor supported version of Internet Explorer or Google Chrome and supporting 128-bit cipher strength.

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 600 MB for form types ABS-EE and ABS-EE/A, and 200 MB for all other form types.

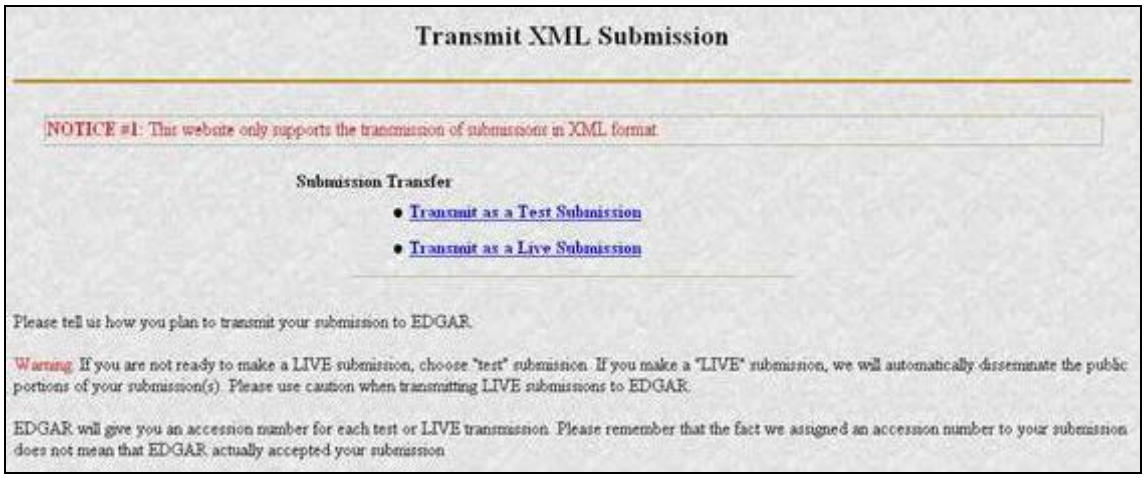



**Figure 9-1: Transmit XML Submission Page**

### 9.2.1 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.

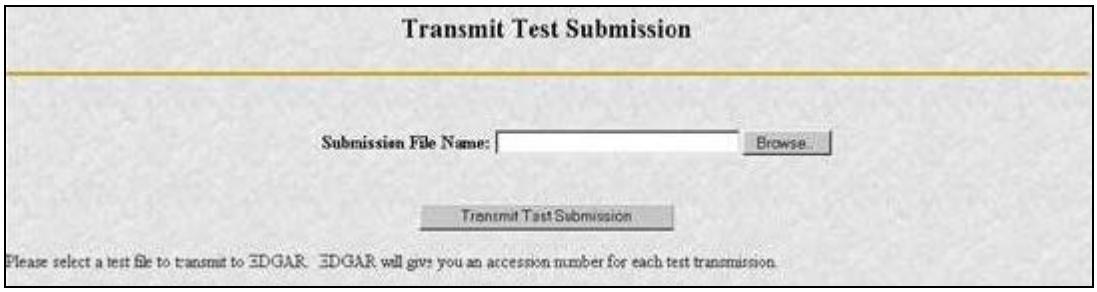



**Figure 9-2: Transmit Test Submission Page**

3. Click on the [Browse...] button. The Choose File window appears.
4. Open the location of your submission in the Look In: field.

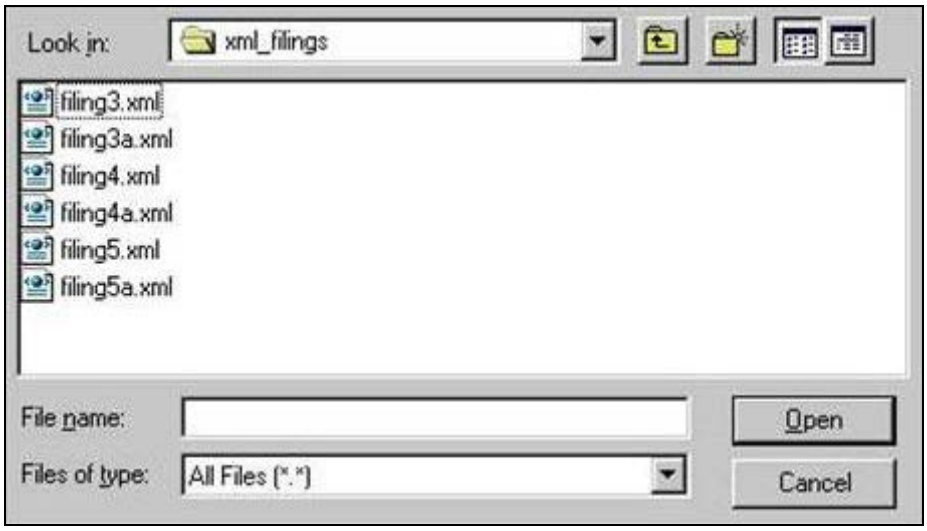



**Figure 9-3: Transmit Test Submission File Upload Window**

**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.

### 9.2.2 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.

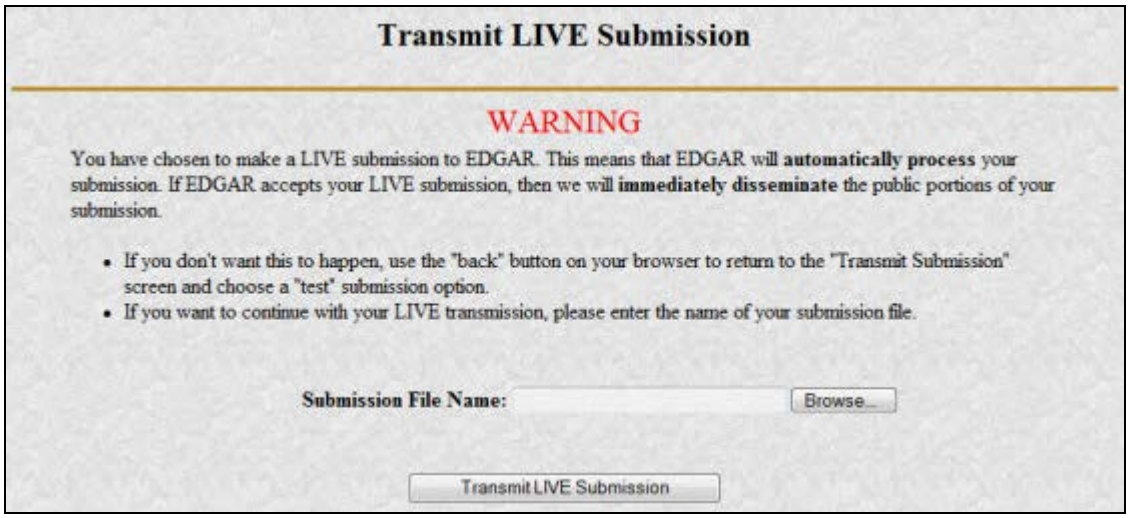



**Figure 9-4: Transmit Live Submission Page**

3. Click on the [Browse…] button. The Choose File window appears.
4. Open the location of your submission in the Look In: field.

**Figure 9-5: 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.
8. Once you click this button, EDGAR will process your submission.

### 9.2.3 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 in one of two ways:

(1) Through e-mail

(2) By performing a Submission query on the EDGAR OnlineForms/XML Website. For more details please refer to Section 10.5, Submission Information.

# 10. DETERMINING THE STATUS OF YOUR FILING

## 10.1 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 Chapter 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, building and error checking the submission, and the start of the transmission.

## 10.2 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, Section 7.3.5, "The EDGARLink Online Notification Information 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. Log in to the website and query for information on your submission, see Section 10.5.1, "Retrieving Submission Notification."

### 10.2.1 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

### 10.2.2 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 Information page. The Notification Information 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 10.4, “Return Copy Support.”

## 10.3 Accessing Submission Information

You can access submission using the EDGAR OnlineForms/XML Website:

1. Log in to the EDGAR OnlineForms/XML Website.
2. Click the ‘Retrieve/Edit Data’ link.
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 the [Continue] button.

This page verifies that you have access to retrieve or edit information on the EDGAR system.

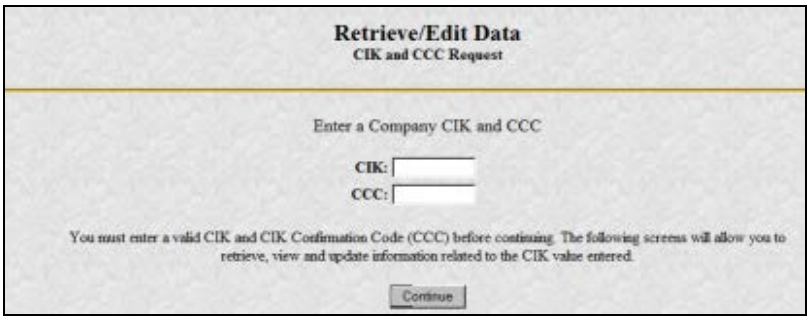



**Figure 10-1: Retrieve/Edit Data Page**

The next page is the Retrieve/Edit Company and Submission Data page, which is shown in Figure 10-2: 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

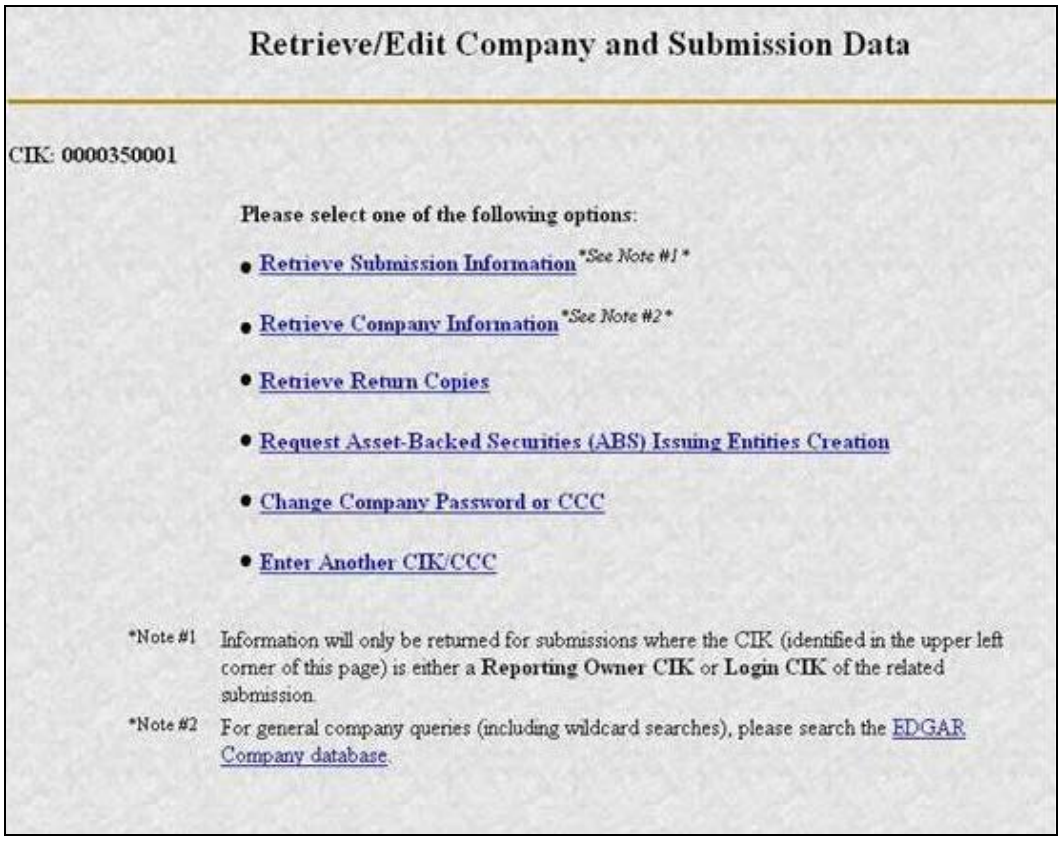



**Figure 10-2: Retrieve/Edit Company and Submission Data Page**

## 10.4 Return Copy Support

To receive a requested Return Copy in EDGARLink Online, you check the Would you like a Return Copy box on the Filer Information page. 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.

### 10.4.1 Requesting a Return Copy via EDGARLink Online

While you are creating your submission, there is a "Would you like a Return Copy" check box on the Main page of EDGARLink Online.

**Figure 10-3: Request 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.

### 10.4.2 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.

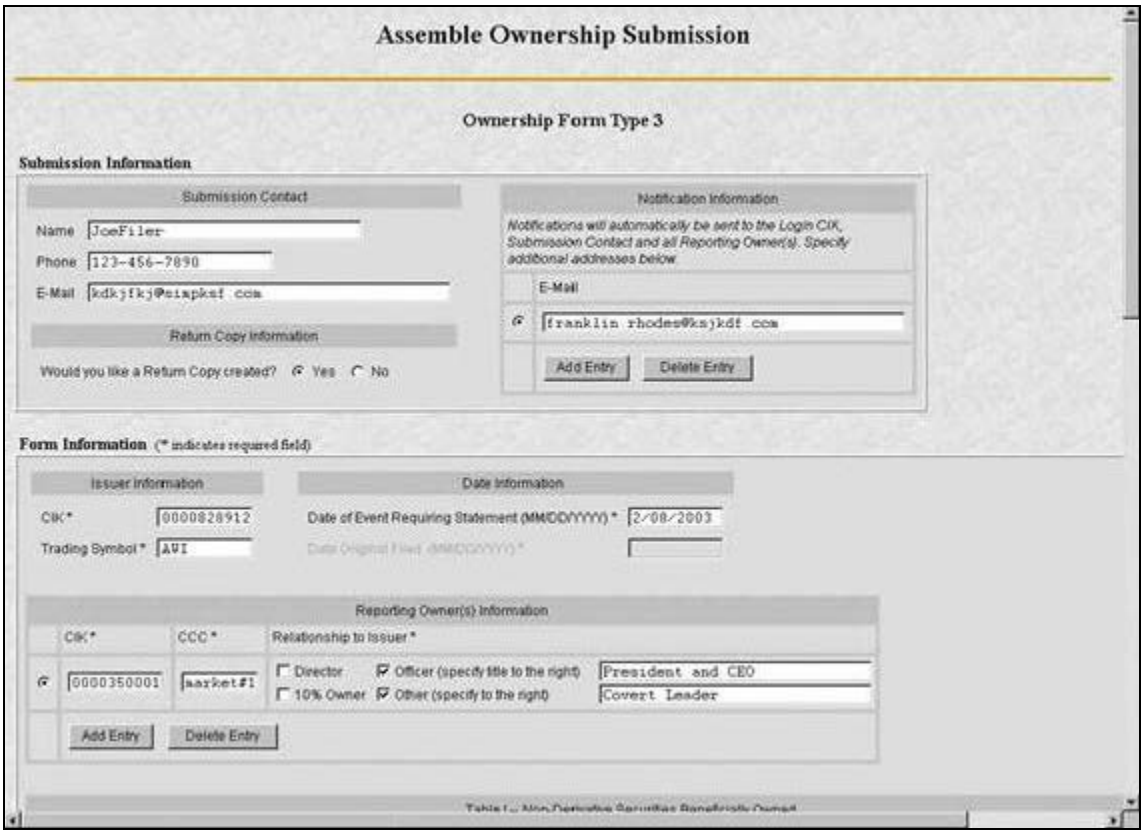



**Figure 10-4: Ownership Form Type 3 Page**

### 10.4.3 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.

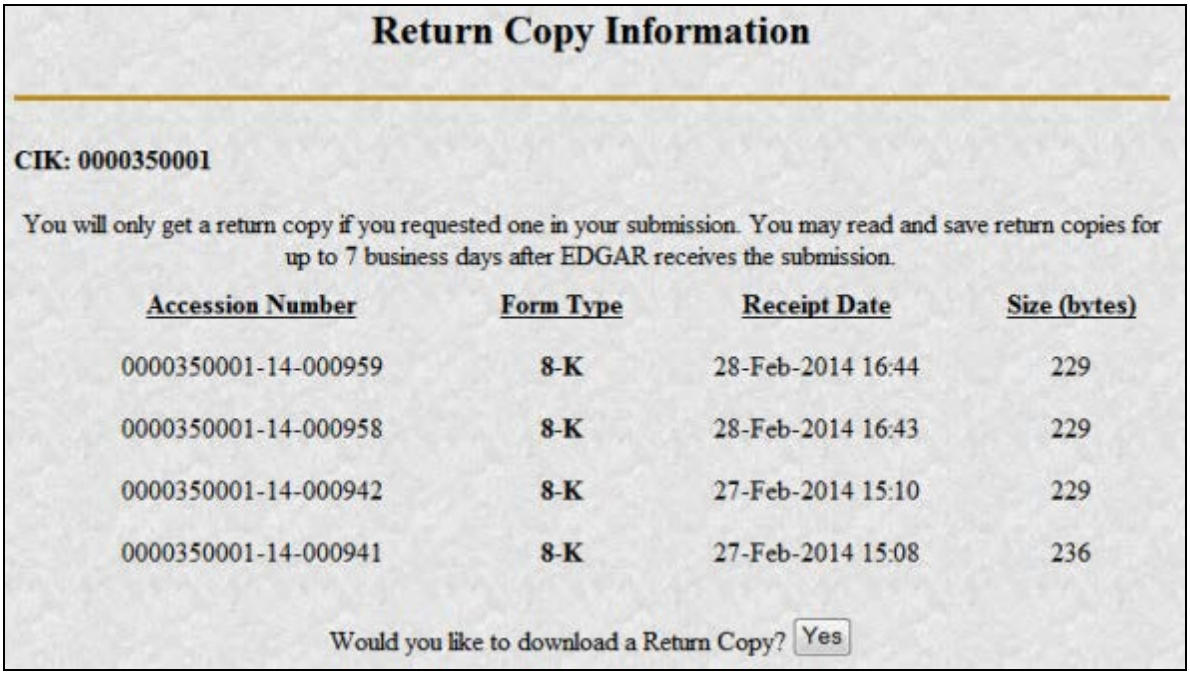
### 10.4.4 Retrieve Return Copies

EDGAR now allows you to access your requested Return Copy using the EDGAR Filing Website.

1. Log in to EDGAR.
2. Click the 'Retrieve/Edit Data' link.
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 'Retrieve Return Copies'. The Return Copy Information page appears with a list of submissions associated with your CIK.



**Return Copy Information**

**CIK: 0000350001**

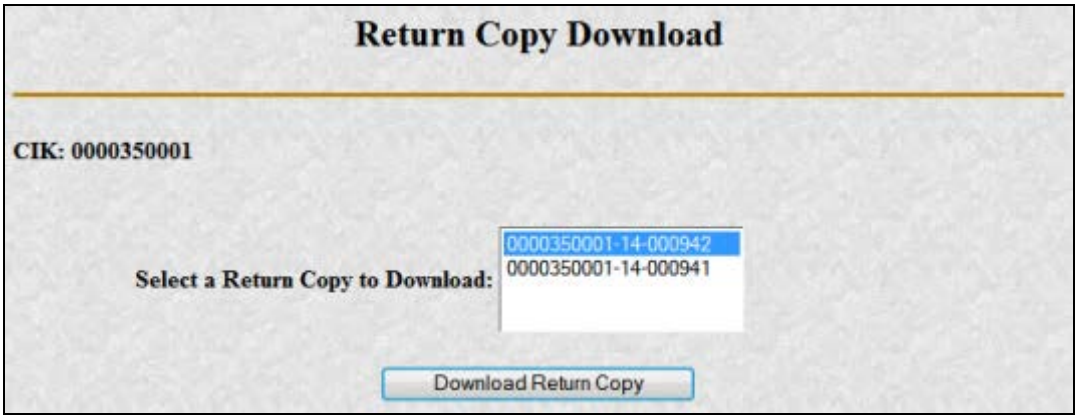
You will only get a return copy if you requested one in your submission. You may read and save return copies for up to 7 business days after EDGAR receives the submission.

| Accession Number | Form Type | Receipt Date | Size (bytes) |
|---|---|---|---|
| 0000350001-14-000959 | 8-K | 28-Feb-2014 16:44 | 229 |
| 0000350001-14-000958 | 8-K | 28-Feb-2014 16:43 | 229 |
| 0000350001-14-000942 | 8-K | 27-Feb-2014 15:10 | 229 |
| 0000350001-14-000941 | 8-K | 27-Feb-2014 15:08 | 236 |

Would you like to download a Return Copy? Yes

**Figure 10-5: Return Copy Information Page**

5. To view a requested Return Copy, click 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.



**Return Copy Download**

**CIK: 0000350001**

**Select a Return Copy to Download:** 0000350001-14-000942 0000350001-14-000941

Download Return Copy

**Figure 10-6: 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.

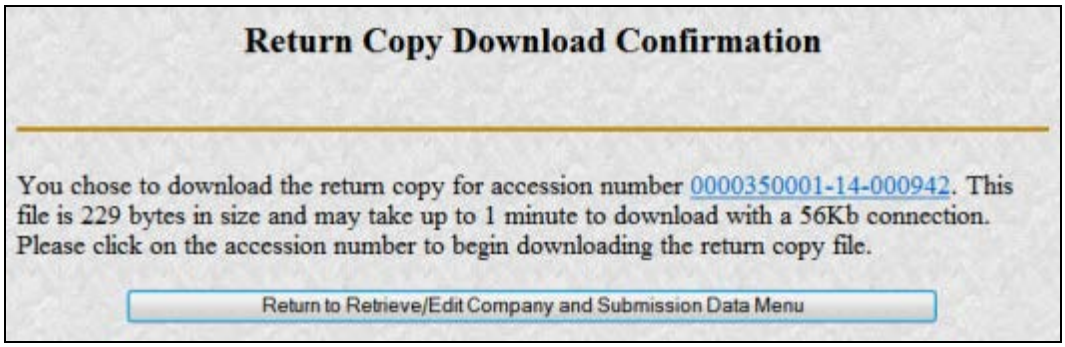



**Figure 10-7: Return Copy Download Confirmation Page**

7. Click on the 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.

## 10.5 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.

### 10.5.1 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:

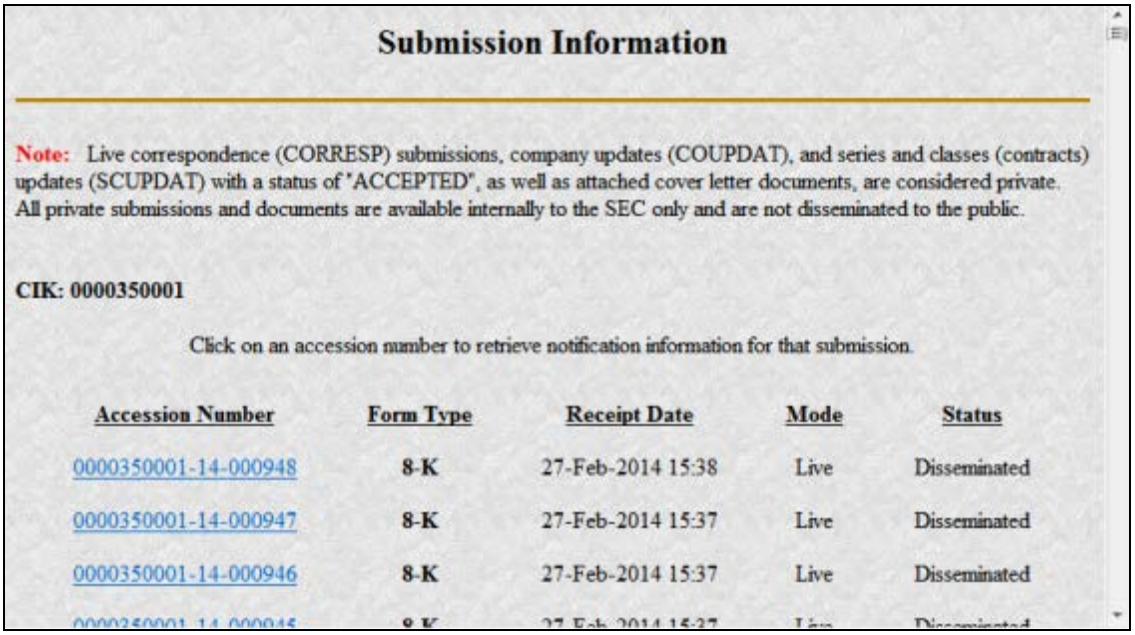
1. Click the 'Retrieve Submission Information' link. The Retrieve Submission Information page appears.

**Figure 10-8: 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 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 the [Back] button and enter different information.



**Submission Information**

**Note:** Live correspondence (CORRESP) submissions, company updates (COUPDAT), and series and classes (contracts) updates (SCUPDAT) with a status of "ACCEPTED", as well as attached cover letter documents, are considered private. All private submissions and documents 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 |
|---|---|---|---|---|
| 0000350001-14-000948 | 8-K | 27-Feb-2014 15:38 | Live | Disseminated |
| 0000350001-14-000947 | 8-K | 27-Feb-2014 15:37 | Live | Disseminated |
| 0000350001-14-000946 | 8-K | 27-Feb-2014 15:37 | Live | Disseminated |

**Figure 10-9: Submission Information Page**

When the Submission Information page appears, a list of filings displays. Click 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 10-10: Submission Notification Page**

### 10.5.2 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. Log in to EDGAR and access the Retrieve/Edit Company and Submission page. Refer to Volume I for details.
2. Click the 'Retrieve Module/Segment Information' link.

3. The Module/Segment Information page appears. Click one of the two links to access the module or segment information page:
    - Retrieve Module Information
    - Retrieve Segment Information

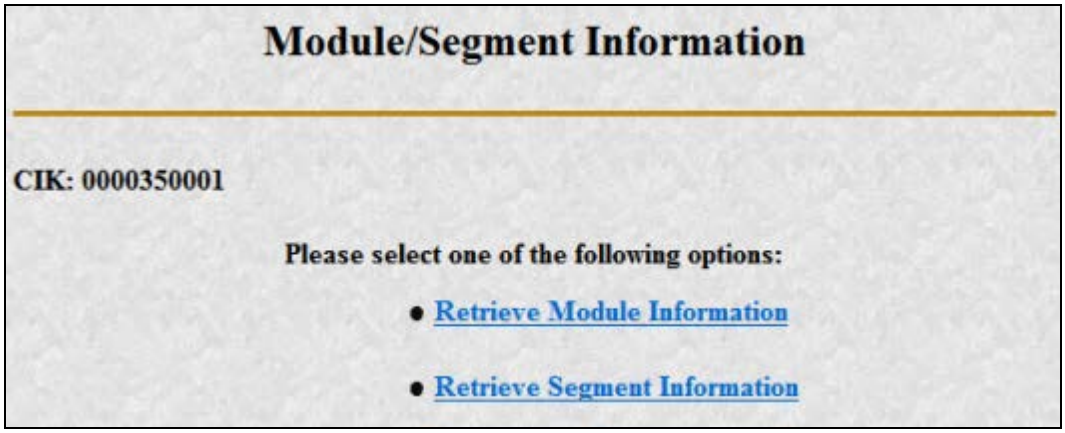



**Figure 10-11: Module/Segment Information Page**

### 10.5.3 Module Information

When you access the Module Information page by clicking '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.

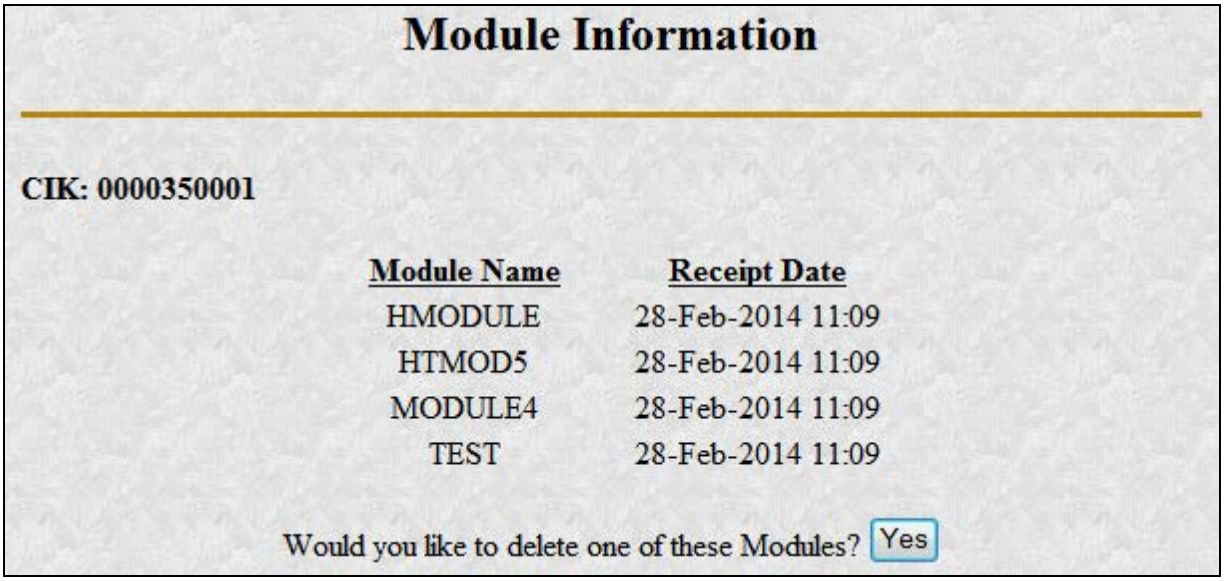



**Figure 10-12: Module Information Page**

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 Online.

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

### 10.5.3.1 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. Log in to EDGAR and access the Module/Segment Information page.
2. Click the 'Retrieve Module Information' link. The Module Information page appears.
3. Click 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.

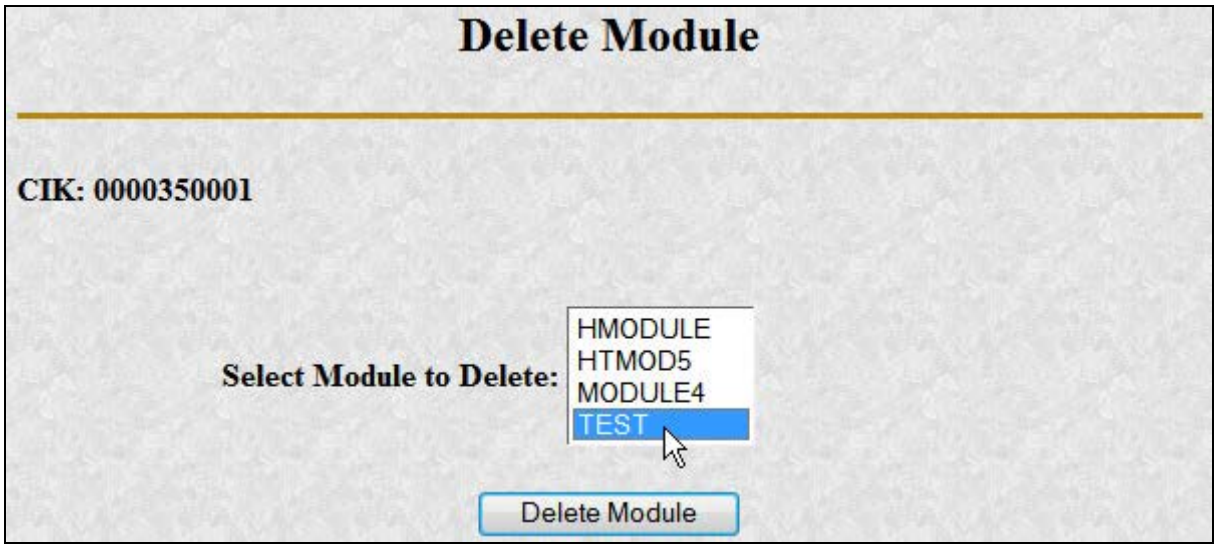



**Figure 10-13: Delete Module Page**

4. Scroll down the list and select the module you want to delete by clicking it.
5. Click 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.

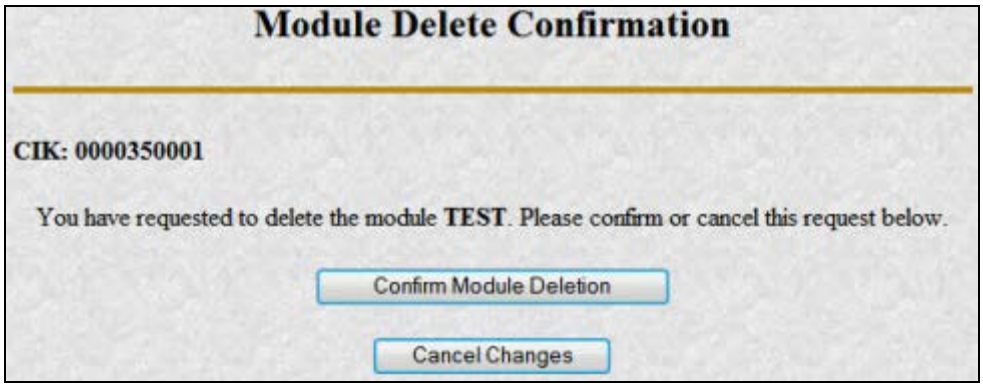



**Figure 10-14: Module Delete Confirmation Page**

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

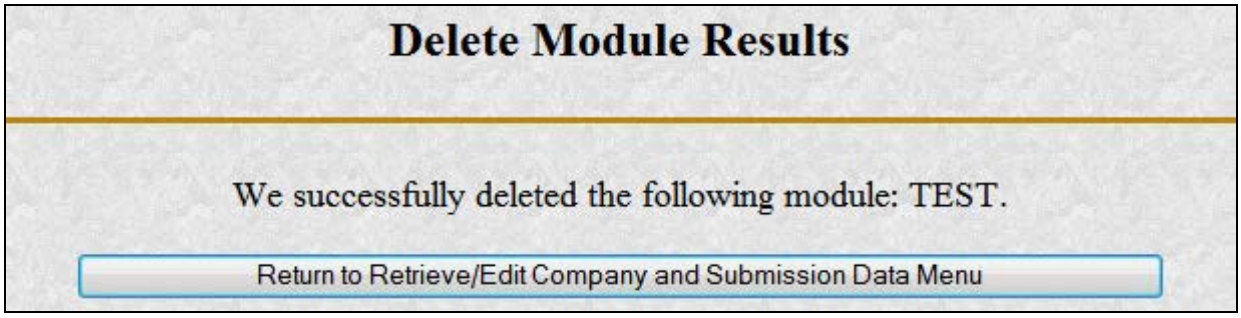



**Figure 10-15: Delete Module Results Page**

### 10.5.4 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. Log in to EDGAR and access the Module/Segment Information Page, Figure 11-12: Module/Segment Information Page.
2. Click the 'Retrieve Segment Information' link. The Segment Information page appears with a list of all the segments related to your CIK.

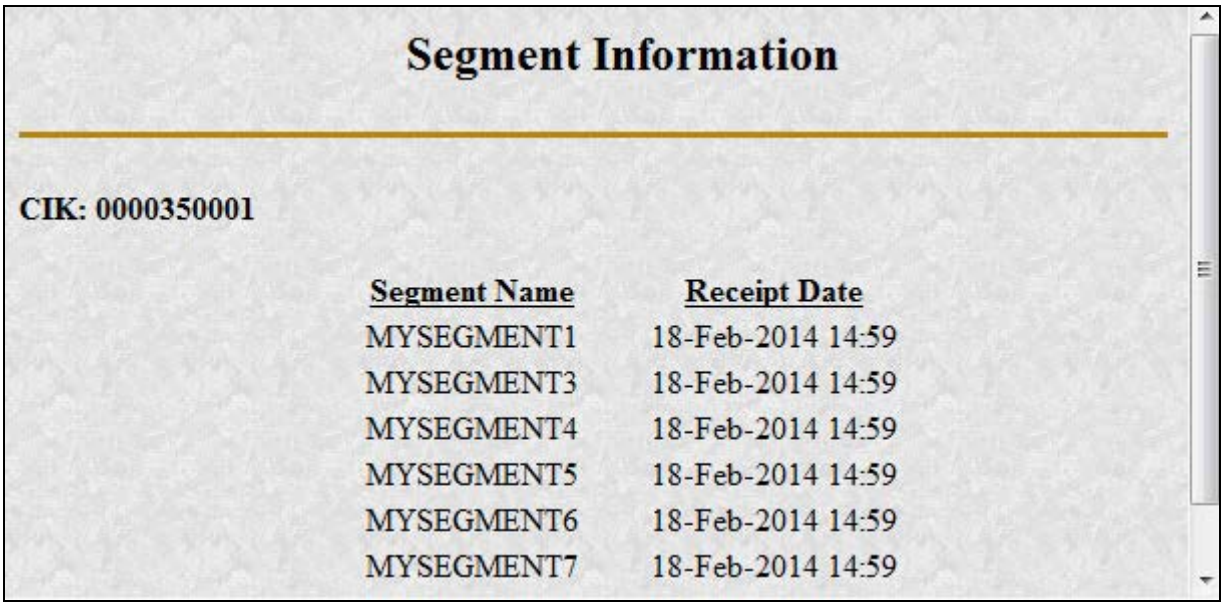



**Figure 10-16: Segment Information Page**

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.

### 10.6 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” and the term “field” can be used interchangeably.

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 Issuer CIK 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:

| Tag | Description |
|---|---|
| ERR: | DUPLICATE_FILER<br>(This is EDGAR's internal error message name for the error condition.) |
| MSG: | FILER_CIK (VALUE) IS DUPLICATED<br>(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:

| Tag | Description |
|---|---|
| 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.

An example of an error message that could be used for more than one tag could be:

| Tag | Example |
|---|---|
| ERR: | REQUIRED_TAG_MISSING |
| MSG: | Required <CIK> tag is missing. |

When you find “REQUIRED_TAG_MISSING” in the List of Errors, the message reads:

| Tag | Example |
|---|---|
| MSG: | Required <value> tag is missing. |

Since many tags are required for acceptance, not every possible message is listed here.

Similarly, a tag’s value may be noted in the error message received from EDGAR. 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 EDGAR has 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.

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **ABS_ASSET_DOC_VALIDATION** |
| MSG: | The ABS-EE Exhibit EX-103 document (filename) was removed because it references one of the defined EX-102 schemas. Please remove the EX-102 schema reference in the EX-103 XML. |
| DEFINITION OF ERROR: | The data file associated with the ABS-EE EX-103 failed schema validation because the schema conforms with a defined EX-102 schema for an asset class. |
| SOLUTION: | Please remove the EX-102 schema reference in the EX-103 XML file and resubmit the filing. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **ABS_ASSET_DOC_VALIDATION** |
| MSG: | The ABS-EE Exhibit EX-102 document (filename) must have a .xml file extension. |
| DEFINITION OF ERROR: | The ABS-EE Exhibit EX-102 document provided for the filer-constructed ABS-EE or ABS-EE/A submission does not have a .xml file extension. |
| SOLUTION: | Re-attach an ABS-EE Exhibit EX-102 document with a .xml file extension to the filer-constructed ABS-EE or ABS-EE/A submission. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **ABS_ASSET_DOC_VALIDATION** |
| MSG: | The ABS-EE Exhibit EX-102 document (filename) failed validation: (validation error). |
| DEFINITION OF ERROR: | The data file associated with the ABS-EE EX-102 failed validation for one of two reasons:<br>1. The file does not conform to the specified asset class schema that you selected.<br>2. The file fails any data validation, such as providing a coded response that is specified in the asset class schema. |
| SOLUTION: | Correct the data value and/or schema violation issues in the EX-102 and resubmit the filing. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **ACTIVATE_CLASSES** |
| MSG: | CIK (value) attempting to activate series (value). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **ACTIVATE_SERIES** |
| MSG: | CIK (value) attempting to activate series (value). |
| DEFINITION 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 N-1A, N-3, N-4 or N-6. Contact the Office of Filer Support for more information. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **ACTIVE_CONTENT_NOT_ALLOWED** |
| MSG: | Active content found within HTML document (DOCUMENT_TYPE): (value). |
| DEFINITION OF ERROR: | A script, or other active content, was embedded in an HTML document that was attached to the EDGAR filing. |
| SOLUTION: | Remove any scripts from HTML document(s) before submitting the filing to EDGAR. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **BEGIN_TAG_MISSING** |
| MSG: | In (value): the (value) end tag has no corresponding begin tag. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **CANNOT_VALIDATE_DOCUMENT** |
| MSG: | Document (value) has a (value) of (value), so it will not be validated. |
| DEFINITION OF ERROR: | Your submission document cannot be validated because it is a graphic. |
| SOLUTION: | Clear the check box corresponding to the submission document and revalidate your submission. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **CHANGE_TO_NON_SERIES_CLASS_FUND** |
| MSG: | CIK (value) with existing active series is changing to non-S/C Fund (value). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **CHANGE_TO_SERIES_CLASS_FUND** |
| MSG: | CIK (value) with existing series is changing to S/C Fund (value). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **CIK_DEPOSITOR_MISMATCH** |
| MSG: | Depositor CIK (value) provided for CIK (value) is not the parent of that CIK. |
| DEFINITION OF ERROR: | The provided depositor is not associated with the filer. |
| SOLUTION: | Correct the submission file and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **CIK_FILE_NUMBER_ACT_33_34_MISMATCH_SUSPEND** |
| MSG: | File Number (value) either does not belong to CIK (value) or is not a 1933 or 1934 file number. |
| DEFINITION OF ERROR: | The filing is SUSPENDED for one of two reasons. The file number provided does not match an existing file number assigned to the filer CIK. Or, the file number provided is not a 1933 or 1934 Act file number. |
| SOLUTION: | Enter a valid file number and resubmit the filing. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **CIK_FILE_NUMBER_MISMATCH_BLOCK** |
| MSG: | File Number (value) provided for CIK (value) does not belong to that CIK. |
| DEFINITION OF ERROR: | A provided file number is not associated with the correct filer. |
| SOLUTION: | Correct the filing and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **CIK_IRS_NUMBER_MISMATCH** |
| MSG: | IRS Number (value) provided for CIK (value) is incorrect. |
| DEFINITION OF ERROR: | The IRS Number specified for the filer is incorrect. |
| SOLUTION: | Correct the filing and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **CIK_REF_429_MISMATCH** |
| MSG: | Ref429 File Number (value) provided for CIK (value) does not belong to that CIK. |
| DEFINITION OF ERROR: | A Reference429 file number is not associated with the correct filer. |
| SOLUTION: | Correct the filing and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **CIK_REF_462B_MISMATCH** |
| MSG: | Ref462B File Number (value) provided for CIK (value) does not belong to that CIK. |
| DEFINITION OF ERROR: | A Reference462B file number is not associated with the correct filer. |
| SOLUTION: | Correct the filing and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **DOC_NAME_TYPE_MISMATCH** |
| MSG: | Document (value) cannot have a type of (value). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **DOCUMENT_DELETED** |
| MSG: | The PDF document (value) was removed from the submission since it contains invalid content. |
| DEFINITION OF ERROR: | 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **DUPLICATE_FILING** |
| MSG: | Duplicate filing |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **DUPLICATE_FOOTNOTE_ID** |
| MSG: | Footnote ID of “(value)” is used to identify more than one footnote in the <footnotes> section. |
| DEFINITION OF ERROR: | Attempted to create more than one footnote with the same ID. |
| SOLUTION: | Remove the duplicate ID and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **DUPLICATE_FOOTNOTE_REFERENCE** |
| MSG: | The (value) references footnote (value) more than once. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **DUPLICATE_MODSEG_REFERENCE** |
| MSG: | In (value): the reference to the (value) named (value) is specified more than once. |
| DEFINITION OF ERROR: | Your submission references the same module or segment twice. |
| SOLUTION: | Correct the Type 2 module or segment document reference and retransmit your submission. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **DUPLICATE_MODULE_NAME** |
| MSG: | Attempt to re-use module name (value). |
| DEFINITION 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. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| 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. |
| DEFINITION OF ERROR: | A module submission has the same name as another submission document. |
| SOLUTION: | Rename the module file and retransmit. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **DUPLICATE_SEGMENT_NAME** |
| MSG: | Attempt to re-use segment name (value). |
| DEFINITION 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. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| 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. |
| DEFINITION OF ERROR: | A segment submission has the same name as another submission document. |
| SOLUTION: | Rename the segment file and retransmit. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **DUPLICATE_TAG_VALUE** |
| MSG: | Class (id value) has a Class Name of (value) which is duplicated. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **DUPLICATE_TAG_VALUE** |
| MSG: | Class (id value) has a Ticker Symbol of (value) which is duplicated. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **DUPLICATE_TAG_VALUE** |
| MSG: | Series (id value) has a Series Name of (value) which is duplicated. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **DUPLICATE_TAG_VALUE** |
| MSG: | (Value) tag is duplicated. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **EDGARLINK_DOCUMENT_ERROR** |
| MSG: | The document (value) contains (value) error(s). |
| DEFINITION OF ERROR: | Your submission contains errors. |
| SOLUTION: | Resolve the issues within the attached documents, and then reattach the files to the submission. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **EMPTY_DOCUMENT** |
| MSG: | Document (value) in Submission of type (value) is empty. |
| DEFINITION OF ERROR: | The document indicated contains only white space. |
| SOLUTION: | Open the template that was submitted and view the attached documents. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **END_TAG_MISSING** |
| MSG: | In (value): the (value) begin tag has no corresponding end tag. |
| DEFINITION 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. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **ERROR_CONDITION** |
| MSG: | An SD or SD/A submission without an EX-1.01 attachment is invalid when Item 1.02 is specified. |
| DEFINITION OF ERROR: | You have specified Item 1.02 on a Form SD or SD/A submission, but the submission is missing an attached document with the EX-1.01 document type. |
| SOLUTION: | Attach exhibit EX-1.01 attachment in ASCII or HTML format and resubmit. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **ERROR_CONDITION** |
| MSG: | Exhibit type (value) cannot be attached to submission form type (value). |
| DEFINITION OF ERROR: | Your submission has been made using EX-95 attachment that is not valid for submission types other than (10-K, 10-K/A, 10-KT, 10-KT/A, 10-Q, 10-Q/A, 10-QT, 10-QT/A, 20-F, 20-F/A, 40-F, and 40-F/A). |
| SOLUTION: | Remove the exhibit EX-95 attachment. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **ERROR_CONDITION** |
| MSG: | An NRSRO-CE or NRSRO-CE/A submission without an EX-99.E1 NRSRO attachment is invalid. |
| DEFINITION OF ERROR: | Your NRSRO-CE or NRSRO-CE/A submission must have an EX-99.E1 NRSRO document attached. |
| SOLUTION: | Attach an EX-99.E1 NRSRO attachment in PDF format and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **ERROR_CONDITION** |
| MSG: | An NRSRO-FR or NRSRO-FR/A submission without an EX-99.Ra1 NRSRO attachment is invalid. |
| DEFINITION OF ERROR: | Your NRSRO-FR or NRSRO-FR/A submission must have an EX-99.Ra1 NRSRO document attached. |
| SOLUTION: | Attach an EX-99.Ra1 NRSRO attachment in PDF format and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **FEE_DATA_ANALYSIS** |
| MSG: | This filing has a fee data error. |
| DEFINITION OF ERROR: | An analyst is suspending this submission from the SEC Workstation due to invalid fee data. |
| SOLUTION: | N/A. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **FEE_DUE_AND_PAID_MISMATCH** |
| MSG: | Amount of fee being paid (value) is less than the amount of fee owed (value). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **FILE_NUM_EXISTS** |
| MSG: | The CIK <actual CIK value> already has a File Number that has the same base File Number as the Filer. You cannot create a new File Number. Please refile and enter the file number in the Co-Reg File Number field. |
| DEFINITION OF ERROR: | You cannot enter “NEW” for Co-Reg File Number. The Co-Reg already has a File Number that has the same base File Number as the filer. |
| SOLUTION: | Correct the provided Co-Reg File Number and refile. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **FILE_NUM_MISMATCH** |
| MSG: | Original File Number: (value) does not match provided File Number: (value). |
| DEFINITION OF ERROR: | A provided value for the file number belongs to the CIK, but was not in the completed filing related to the accession number provided. |
| SOLUTION: | Correct the provided file number to match the file number on the completed filing related to the provided accession number and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **FILE_NUM_PREFIX_ALREADY_USED** |
| MSG: | CIK (value) already has a file number with a prefix of (value). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **FILED_ITEM_101_102** |
| MSG: | No previous ABS-15G submission is found for Item 1.01 or Item 1.02, and the Securitizer {CIK} has a “025-” file number. |
| DEFINITION OF ERROR: | The system will determine if a previous ABS-15G was filed by the Securitizer for Item 1.01 or Item 1.02. If no previous submission is found, and the Securitizer has a “025-” file number, the system will block the Filing for review. |
| SOLUTION: | After review, the SEC user will have the option to unblock or suspend the submission. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **FORM_DATA_VALIDATION** |
| MSG: | A value of Yes for the “Has the Securitizer already been assigned a file number with a “025-” prefix?” question is only valid if the answer to the “Does Securitizer have a CIK?” question is also a Yes. |
| DEFINITION OF ERROR: | You provided a value of Yes to the question “Has the Securitizer already been assigned a file number with a “025-” prefix?” but did not provide a value of Yes to the question “Does Securitizer have a CIK?” on an ABS-15G or ABS-15G/A submission form type. |
| SOLUTION: | Ensure that your response to the question “Has the Securitizer already been assigned a file number with a “025-” prefix?” is Yes only if the response to the question “Does Securitizer have a CIK?” is also a Yes, and then resubmit the ABS-15G or ABS-15G/A submission. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **FORM_DATA_VALIDATION** |
| MSG: | Name must exactly match the name provided in the Company Information Database for CIK (value). |
| DEFINITION OF ERROR: | You have entered a company name in the "List of Other Managers Reporting for this Manager" and/or "List of Other Included Managers" that do not match the company name stored in the EDGAR database for the corresponding CIK. |
| SOLUTION: | Correct the company name to exactly match the name provided in the company information database for the CIK and resubmit the filing. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **FORM_DATA_VALIDATION** |
| MSG: | A value for Depositor CIK, Sponsor CIK, and ABS Asset Class must be provided when the SIC Code of the Primary Filer CIK is equal to 6189. |
| DEFINITION OF ERROR: | You have not provided a value for Depositor CIK, Sponsor CIK, and/or ABS Asset Class, but the SIC code associated to the Primary Filer CIK is 6189 (Asset-Backed Securities). |
| SOLUTION: | Provide a value for Depositor CIK, Sponsor CIK, and ABS Asset Class for the following submission form types: 8-K, 8-K/A, 10-K, 10-K/A, 10-KT, 10-KT/A, 424B1, 424B2, 424B3, 424B4, 424B5, 424B7, and 424B8. (To view the SIC code, navigate to the Company Information screen on the EDGAR Filing Website or the EDGAR OnlineForms Management Website.) |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **FORM_DATA_VALIDATION** |
| MSG: | A value for Depositor CIK, Sponsor CIK, and ABS Asset Class must be provided when Item 6 is provided. |
| DEFINITION OF ERROR: | You have provided Item 6 in the 8-K or 8-K/A submission, but have not provided a value for Depositor CIK, Sponsor CIK, and/or ABS Asset Class. |
| SOLUTION: | Provide a value for Depositor CIK, Sponsor CIK, and ABS Asset Class. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **FORM_DATA_VALIDATION** |
| MSG: | A value for Depositor CIK, Sponsor CIK, and ABS Asset Class must be provided when EX-36 is provided. |
| DEFINITION OF ERROR: | You have attached EX-36 to the 8-K or 8-K/A submission, but have not provided a value for Depositor CIK, Sponsor CIK, and/or ABS Asset Class. |
| SOLUTION: | Provide a value for Depositor CIK, Sponsor CIK, and ABS Asset Class. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **FORM_DATA_VALIDATION** |
| MSG: | Providing a value for ABS Sub Asset Class is not permitted if none of the values for ABS Asset Class is “Resecuritization.” |
| DEFINITION OF ERROR: | You have provided a value for ABS Sub Asset Class, but “Resecuritization” was not provided as a value for ABS Asset Class. |
| SOLUTION: | Provide a value for ABS Sub Asset Class only if you supplied “Resecuritization” as an ABS Asset Class value and then resubmit the filing. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **FORM_DATA_VALIDATION** |
| MSG: | A value for Filer Investment Company Type, Series ID, and Class (Contracts) ID is required if a value is provided for any of these fields. |
| DEFINITION OF ERROR: | You have provided a value for “Filer Investment Company Type,” “Series ID,” or “Class (Contracts) ID,” but not for all three. |
| SOLUTION: | Provide values for “Filer Investment Company Type,” “Series ID,” and “Class (Contracts) ID,” if a value is provided for any of these fields. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **FORM_DATA_VALIDATION** |
| MSG: | Value for the Series ID field is missing or invalid. |
| DEFINITION OF ERROR: | You selected the “Existing” option and provided a value for the Class ID, but did not provide a value for Series ID on an N-1A submission form type. |
| SOLUTION: | Select the “Existing” option, and provide values for Series ID and the corresponding Class ID and then resubmit the N-1A filing. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **FORM_DATA_VALIDATION** |
| MSG: | Value for the Class (Contract) ID field is missing or invalid. |
| DEFINITION OF ERROR: | You selected the “Existing” option and provided a value for the Series ID, but did not provide a value for Class ID on an N-1A submission form type. |
| SOLUTION: | Select the “Existing” option, and provide values for Class ID and the corresponding Series ID and then resubmit the N-1A filing. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **FORM_DATA_VALIDATION** |
| MSG: | Either adding new or existing Series/Classes (Contracts) data must be specified when submission type is N-1A. |
| DEFINITION OF ERROR: | You did not provide a Series ID and the corresponding Class ID under either the "Existing" or "Adding New" option on an N-1A submission form type. |
| SOLUTION: | Provide both Series and Class IDs under either the “Existing” or the “Adding New” option. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **GENERIC_MODULE_SEG_ERROR_CONDITION** |
| MSG: | The submission contains an invalid type for a Module or Segment reference. |
| DEFINITION OF ERROR: | You have referenced SDR-CR, SDR-CR/A, SDR-FR, or SDR-FR/A as a Module or Segment in an SDR-CCO or SDR-CCO/A submission. |
| SOLUTION: | Remove the reference and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **HTML_DOCUMENT_TOO_BIG** |
| MSG: | Document size exceeds the maximum size limit of 25 MB allowed for this submission type. |
| DEFINITION OF ERROR: | The size of your attached HTML document exceeds the maximum size limit of 25 MB allowed for this submission type. |
| SOLUTION: | Split your attachment into multiple smaller attachments (not exceeding 25 MB) and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **ILLEGAL_LINK_TO_PRIVATE_DOCUMENT** |
| MSG: | In (value): contains an illegal link to the private document (value). |
| DEFINITION 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 File names 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 File names for your referenced documents |

| ERROR | DESCRIPTION |
|---|---|
| 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). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INCONSISTENT_EXEMPTION_CHECK** |
| MSG: | You have selected ~~Rule 505 and/or~~ Rule 506(b) in Item 6, Federal Exemption(s) and Exclusion(s) Claimed. No more than 35 non-accredited investors are permitted in ~~Rule 505 and~~ Rule 506(b) offerings. |
| DEFINITION OF ERROR: | You have entered more than 35 non-accredited investors in Item 14. No more than 35 non-accredited investors are permitted in ~~Rule 505 and~~ Rule 506(b) offerings. |
| SOLUTION: | Correct the number of non-accredited investors to be less than or equal to 35. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INCONSISTENT_TAG_VALUE** |
| MSG: | The (value) is inconsistent with (value) (value). |
| DEFINITION OF ERROR: | Either the CIK or the CCC is invalid. |
| SOLUTION: | Check your records and correct the inconsistent value. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INITIAL_NOT_FOUND** |
| MSG: | The initial (value) submission for CIK (value) was not found. |
| DEFINITION OF ERROR: | The correct previous filing was not found. |
| SOLUTION: | Submit the correct filing. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **INITIAL_NOT_FOUND** |
| MSG: | The filing has been suspended because there is not currently an active Security-based Swap Dealer and Major Security-based Swap Participant Registration (i.e. no SBSE submission has been accepted). |
| DEFINITION OF ERROR: | Submission form type SBSE/A cannot be submitted without an active SBSE registration. |
| SOLUTION: | Please make sure an initial SBSE registration was submitted. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **INITIAL_NOT_FOUND** |
| MSG: | The filing has been suspended because there is not currently an active Security-based Swap Dealer and Major Security-based Swap Participant Registration (i.e. no SBSE-A submission has been accepted). |
| DEFINITION OF ERROR: | Submission form type SBSE-A/A cannot be submitted without active SBSE-A registration. |
| SOLUTION: | Please make sure an initial SBSE-A registration was submitted. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **INITIAL_NOT_FOUND** |
| MSG: | The filing has been suspended because there is not currently an active Security-based Swap Dealer and Major Security-based Swap Participant Registration (i.e. no SBSE-BD submission has been accepted). |
| DEFINITION OF ERROR: | Submission form type SBSE-BD/A cannot be submitted without an active SBSE-BD registration. |
| SOLUTION: | Please make sure an initial SBSE-BD registration was submitted. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **INITIAL_NOT_FOUND** |
| MSG: | The filing has been suspended because there is not currently an active Security-based Swap Dealer and Major Security-based Swap Participant Registration (i.e. no SBSE, SBSE-A, or SBSE-BD submission has been accepted). |
| DEFINITION OF ERROR: | Submission form type SBSE-W cannot be submitted without an active SBSE, SBSE-A, or SBSE-BD registration. |
| SOLUTION: | Please make sure an initial SBSE, SBSE-A, or SBSE-BD registration was submitted. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INSUFFICIENT_FEE_FUNDS** |
| MSG: | This filing has insufficient fee funds. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INSUFFICIENT_FEE_FUNDS** |
| MSG: | This filing has insufficient fee funds. No funds have been debited from the specified account. |
| DEFINITION OF ERROR: | This fee bearing filing does not have the correct funds. |
| SOLUTION: | Check the last fee deposit within 24 hours of transmission. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_ACCOUNT** |
| MSG: | This filing has an invalid fee account number. |
| DEFINITION OF ERROR: | An analyst is suspending this submission from the SEC Workstation due to an invalid account number. |
| SOLUTION: | N/A. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_ASCII_TAG** |
| MSG: | In (value): found an invalid ASCII tag (value). |
| DEFINITION OF ERROR: | Your submission document contains invalid ASCII characters. |
| SOLUTION: | Remove the invalid character, enclose, and retransmit your submission. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **INVALID_CHARACTER** |
| MSG: | In (value): found an invalid ASCII code (value). |
| DEFINITION 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. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **INVALID_DIGITAL_SIGNATURE** |
| MSG: | Submission (value) contains invalid Digital Signature. |
| DEFINITION OF ERROR: | Submission contains invalid Digital Signature. |
| SOLUTION: | Check to make sure you are using the correct, up-to-date signature file. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **INVALID_EFFECTIVENESS_DATE** |
| MSG: | Effectiveness Date (value) is out of range. It must fall between (value) and (value), inclusive. |
| DEFINITION OF ERROR: | The filing is SUSPENDED because the specified Effectiveness Date is out of 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_EXTERNAL_REFERENCE** |
| MSG: | In (value): improper external reference (value). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_FDS_DOCUMENT** |
| MSG: | Financial Data Schedule (value) could not be processed and was excluded from the submission. |
| DEFINITION OF ERROR: | 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_FEE_ACCOUNT_NUMBER** |
| MSG: | This filing has an invalid fee account number. |
| DEFINITION OF ERROR: | An analyst is blocking this submission from the SEC Workstation due to an invalid account number. |
| SOLUTION: | N/A. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_FEE_DATA** |
| MSG: | The waiver amount is greater than the fee due. |
| DEFINITION OF ERROR: | Fee data is incomplete. This error may occur as a result of other errors. |
| SOLUTION: | Correct all errors and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_FEE_DATA** |
| MSG: | This filing has invalid fee data. |
| DEFINITION OF ERROR: | An analyst is suspending this submission from the SEC Workstation due to invalid fee data. |
| SOLUTION: | N/A. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_FEE_OFFERING_DATA** |
| MSG: | This filing has invalid fee offering data. |
| DEFINITION OF ERROR: | An analyst is suspending this submission from the SEC Workstation due to invalid offering data. |
| SOLUTION: | N/A. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_FILE_NUM_PREFIX_BLOCK** |
| MSG: | The File Number (value) provided for CIK (value) does not have a valid prefix of (value). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_FILE_NUMBER** |
| MSG: | Reporting file number (value) does not match filing's file number (value). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_FILE_NUMBER** |
| MSG: | The File Number (value) provided for (value) is invalid. |
| DEFINITION 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.<br>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 19999. Contact the Office of Filer Support for more information. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_FISCAL_YEAR_TAG** |
| MSG: | Fiscal Year is invalid when Item 5.03 not specified. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| 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. |
| DEFINITION OF ERROR: | A provided footnote ID does not conform to the proper format. |
| SOLUTION: | Correct the footnote ID and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_FOOTNOTE_REFERENCE** |
| MSG: | The (value) references Footnote (value), which does not exist. |
| DEFINITION OF ERROR: | An element references a non-existent footnote. |
| SOLUTION: | Repair the footnote discrepancy and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_FORM_VERSION** |
| MSG: | Submission (value) contains invalid Form Version. |
| DEFINITION OF ERROR: | The form version provided for the submission type is invalid. |
| SOLUTION: | Correct the form version and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_HTML_TAG** |
| MSG: | An invalid HTML tag was found within the HTML document (DOCUMENT_TYPE): (VALUE). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_NESTED_TAG** |
| MSG: | In (value): the (value) tag must be nested inside a (value) tag nest. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_OBJECT_COUNT** |
| MSG: | Invalid number of correctly specified (value) objects. Provided: (value); Minimum Allowed: (value); Maximum Allowed: (value). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_OFFERING_AMOUNT** |
| MSG: | Total offering amount of (value) is invalid. Must be greater than zero. |
| DEFINITION OF ERROR: | The offering amount is invalid. |
| SOLUTION: | Correct the offering data and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_OFFERING_DATA** |
| MSG: | This filing has invalid fee offering data. |
| DEFINITION OF ERROR: | An analyst is suspending this submission from the SEC Workstation due to invalid offering data. |
| SOLUTION: | N/A. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_OFFSET_DATA** |
| MSG: | This filing has invalid fee offset data. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_PERCENTAGE_TAG** |
| MSG: | The percentages listed for Items 5(d)(i) through 5(d)(vi) must add up to (value) if the value provided in Item 5(a) is (value). [Value for (value) is missing or invalid (value).] |
| DEFINITION OF ERROR: | The TA-2 or TA-2/A filing was suspended for one of two reasons. The total percentage for Items 5(d)(i) through 5(d)(vi) did not add up to 0% when a value of zero was entered for Item 5(a). Or, the total percentage for Items 5(d)(i) through 5(d)(vi) did not add up to 100% when a value greater than zero was entered for Item 5(a). |
| SOLUTION: | If your response for Item 2(a) is “Some” or “None” and the value for Item 5(a) is:<br>• equal to zero, then the total percentage for Items 5(d)(i) to 5(d)(vi) must be equal to 0%.<br>• greater than zero, then the total percentage for Items 5d(i) to 5d(vi) must be equal to 100%.<br>Correct the error and resubmit the filing. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_PDF_ENCRYPTION** |
| MSG: | A PDF document cannot be encrypted or password protected. |
| DEFINITION OF ERROR: | A PDF document attached to a submission cannot be encrypted or password protected. |
| SOLUTION: | You must remove the encryption and/or the password protection from attached PDF documents in the submitted filing. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_PDF_CONTENTS** |
| MSG: | The PDF Document (value) in submission type (value) contains invalid content. |
| DEFINITION OF ERROR: | The PDF document attached to a submission contains invalid content. |
| SOLUTION: | You must remove the invalid content from the attached PDF document in the submitted filing. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_PDF_TAG** |
| MSG: | In (value): found an invalid PDF tag (value). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_PRIOR_TO_DATE** |
| MSG: | The date provided on Form (value) is prior to (value). |
| DEFINITION OF ERROR: | The date provided must be after the filing date of the corresponding filing. |
| SOLUTION: | Update the date field to after the date of the most recent previous filing. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_REF_462B_PREFIX** |
| MSG: | Ref462B File Number (value) does not have a valid prefix of (value). |
| DEFINITION OF ERROR: | A provided Reference 462B file number has an invalid prefix. |
| SOLUTION: | Correct the filing and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_REFERENCE** |
| MSG: | (Value) is an invalid reference. (value) |
| DEFINITION OF ERROR: | Submission references data in another submission which is invalid. |
| SOLUTION: | Correct the reference and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_REPORTING_FILE_NUMBER** |
| MSG: | The Reporting File Number (value) for CIK (value) does not have a valid prefix of (value). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_SERIAL_CO_NAME_TAG** |
| MSG: | Serial Company Name is invalid when Serial Flag not set. |
| DEFINITION OF ERROR: | The submission file has a data value for the Serial Company Name field, but not for the Serial Flag. To create a serial company, the filer must provide both the Serial Company Name and the Serial Flag. |
| SOLUTION: | Correct the filing and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| 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. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_SUBMISSION** |
| MSG: | Cannot find corresponding electronic (value) filing. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_SUBMISSION** |
| MSG: | The prefix and base file number must match for all issuers on the submission. |
| DEFINITION OF ERROR: | You have provided a prefix and/or base file number that does not match with the prefix and file number provided for the primary issuer or a co-issuer. |
| SOLUTION: | Except for "New" co-issuers, verify that you provided the same prefix and base file number for the primary issuer and all co-issuer file numbers on the submission. (The file number prefix may contain 1-3 digits, the sequence or base may contain 1-8 digits, and the optional suffix may contain 1-4 characters.) Correct the submission file and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_SUBMISSION** |
| MSG: | Submission form type (value) may not be submitted as an accepted base filing does not exist for the entity. |
| DEFINITION OF ERROR: | You submitted a 1-K/A, 1-SA/A, 1-U/A, or 1-Z/A filing, but a corresponding base submission does not exist for the entity. |
| SOLUTION: | When submitting a 1-K/A, 1-SA/A, 1-U/A, or 1-Z/A filing, ensure that a base submission exists for the entity. (For example, the base submission for submission form type 1-Z/A is 1-Z.) |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_SUBMISSION** |
| MSG: | Submission form type (value) may not be submitted as a qualified (value) filing does not exist for the entity. |
| DEFINITION OF ERROR: | You submitted a 253G1, 253G2, 253G3, 253G4 or 1-Z filing, but a disseminated Notice of Qualification and/or an accepted 1-A, 1-A/A, or 1-A POS submission does not exist for the primary registrant CIK. |
| SOLUTION: | When submitting a 253G1, 253G2, 253G3, 253G4 or 1-Z, ensure that a disseminated Notice of Qualification and/or an accepted 1-A, 1-A/A, or 1-A POS submission exists for the primary registrant CIK. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_SUBMISSION** |
| MSG: | Submission form type (value) may not be submitted as a qualified Tier 2 (value) filing does not exist for the entity. |
| DEFINITION OF ERROR: | You submitted a 1-K, 1-SA, or 1-U filing, but a disseminated Notice of Qualification and an accepted 1-A, 1-A/A, or 1-A POS submission where Tier 2 has been selected in Item 4 does not exist for the primary registrant CIK. |
| SOLUTION: | When submitting a 1-K, 1-SA, or 1-U filing, ensure that a disseminated Notice of Qualification and an accepted 1-A, 1-A/A, or 1-A POS submission where Tier 2 has been selected in Item 4 exists for the primary registrant CIK. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_SUBMISSION** |
| MSG: | This company is subject to an outstanding 12J order. An exchange act report is not allowed to be filed. |
| DEFINITION OF ERROR: | The company's security registration has been revoked. Submission of the following form types and their variants will be prevented in EDGAR if the company status is "Revoked": 10-K, 10-D, 10-Q, 11-K, 20-F, 40-F, ARS, 8-K, and 6-K. |
| SOLUTION: | Contact the Office of Filer Support for more information. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_SUBMISSION_TYPE** |
| MSG: | Receipt Server does not process XML submission of type: (value). |
| DEFINITION OF ERROR: | This error is generated for an unrecognized form type. |
| SOLUTION: | Check the form type you submitted to ensure it was correct. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_TAG** |
| MSG: | (Value) tag is not valid for confirming copy submissions. |
| DEFINITION OF ERROR: | The submission file has a data value in a field (XML tag) that is not valid for confirming copy submissions. |
| SOLUTION: | Delete the field that is not valid for a confirming copy submission and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_TAG** |
| MSG: | (Value) must be specified when (value). |
| DEFINITION OF ERROR: | (Value) must be specified when the indicated condition is present. |
| SOLUTION: | Correct the submission file and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_TAG** |
| MSG: | (Value) is invalid when (value) not specified. |
| DEFINITION OF ERROR: | The submission is invalid due to the filer not specifying required information. |
| SOLUTION: | The filer must correct the issue by providing the valid value and resubmit the submission. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_TAG_WHEN_ARGUMENT** |
| MSG: | Investment Company Type [ICT] (value) for Target CIK (value) is invalid because it does not match the Filer Investment Company Type on the Main Page. |
| DEFINITION OF ERROR: | Target CIK matches the Filer CIK but the ICT for Target CIK does not match the ICT for Filer CIK. |
| SOLUTION: | Correct the ICT for Target CIK and perform submission validation again. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_TAG_WHEN_ARGUMENT** |
| MSG: | Investment Company Type [ICT] (value) for Acquiring CIK (value) is invalid because it does not match the Filer Investment Company Type on the Main Page. |
| DEFINITION OF ERROR: | Acquiring CIK matches the Filer CIK but the ICT for Acquiring CIK does not match the ICT for Filer CIK. |
| SOLUTION: | Correct the ICT for Acquiring CIK and perform submission validation again. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **INVALID_TAG_WHEN_ARGUMENT** |
| MSG: | Investment Company Type [ICT] (value) for Target CIK (value) is invalid because it does not match the Subject-Company Investment Company Type on the Main Page. |
| DEFINITION OF ERROR: | Target CIK matches the Subject-Company but the ICT for Target CIK does not match the ICT for the Subject-Company. |
| SOLUTION: | Correct the ICT for Target CIK and perform submission validation again. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **INVALID_TAG_WHEN_ARGUMENT** |
| MSG: | Investment Company Type [ICT] (value) for Acquiring CIK (value) is invalid because it does not match the Subject-Company Investment Company Type on the Main Page. |
| DEFINITION OF ERROR: | Acquiring CIK matches the Subject-Company but the ICT for Acquiring CIK does not match the ICT for the Subject-Company. |
| SOLUTION: | Correct the ICT for Acquiring CIK and perform submission validation again. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **INVALID_TAG_WHEN_SPECIFIED** |
| MSG: | (Value) is invalid when (value) is specified. |
| DEFINITION 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. |

| **ERROR** | **DESCRIPTION** |
|---|---|
| ERR: | **INVALID_TAG_WHEN_SPECIFIED** |
| MSG: | (Value) is invalid when (value) is specified. |
| DEFINITION OF ERROR: | XML submission contained non-blank tag (value) despite condition in (value) not met. |
| SOLUTION: | Conditional sections in certain 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **INVALID_UNOFFICIAL_PDF** |
| MSG: | An unofficial PDF document (value) must follow an official ASCII or HTML version associated with an official document. |
| DEFINITION OF ERROR: | A PDF document attached to a submission 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **ITEM_INVALID** |
| MSG: | (value) submission made with Item (value) is invalid. |
| DEFINITION OF ERROR: | Your submission has been made using an Item that is not valid with that submission type. |
| SOLUTION: | Remove the Item from the submission. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **ITEM_NOT_EFFECTIVE** |
| MSG: | Item (value) is not yet effective. |
| DEFINITION OF ERROR: | Your submission has been made using an Item that is yet not effective. |
| SOLUTION: | Remove the Item from the submission or resubmit the submission after the Item becomes effective. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **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). |
| DEFINITION OF ERROR: | 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **MISSING_FILE_NUMBER** |
| MSG: | No File Number provided for CIK (value). |
| DEFINITION OF ERROR: | A mandatory File Number value was not provided. |
| SOLUTION: | Correct the filing and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **MISSING_REQUIRED_FEE_DATA** |
| MSG: | This filing has missing required fee data. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **MISSING_REQUIRED_OFFERING_DATA** |
| MSG: | This filing has missing required offering data. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **MODULE_CCC_INVALID** |
| MSG: | (Value) is inconsistent with (value) (value). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **MODULE_CCC_INVALID** |
| MSG: | In (value): reference to module (value) with CIK of (value) has an invalid CCC value. |
| DEFINITION OF ERROR: | A document contains a Type 1 module reference with an invalid CIK/CCC combination. |
| SOLUTION: | Correct the CIK/CCC combination for the module reference in the attached document and retransmit the submission. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **MODULE_CIK_INVALID** |
| MSG: | (Value) value is inconsistent with (value) (value). |
| DEFINITION OF ERROR: | The referenced module has an invalid CIK. |
| SOLUTION: | Correct the CIK for the module reference and retransmit your submission. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **MODULE_CIK_INVALID** |
| MSG: | In (value): reference to module (value) has an invalid CIK of (value). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| 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. |
| DEFINITION OF ERROR: | The size of your module exceeds the amount of storage you are allowed to store in EDGAR, 1 MB. |
| SOLUTION: | Log in to the Filing website, remove some of your old modules, and retransmit your new modules. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **MODULE_DOCUMENT_TOO_BIG** |
| MSG: | Module (value) is (value) bytes, which exceeds the module document size limit of (value) bytes. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **MODULE_NOT_FOUND** |
| MSG: | Referenced module (value) does not exist for CIK (value). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **MODULE_NOT_FOUND** |
| MSG: | In (value): referenced module (value) does not exist for CIK (value). |
| DEFINITION OF ERROR: | The referenced module is not owned by the referenced CIK. |
| SOLUTION: | Correct the module and retransmit the module and your submission. |

| ERROR | DESCRIPTION |
|---|---|
| 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. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| 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. |
| DEFINITION OF ERROR: | The referenced module is not a Type 1 ASCII module. |
| SOLUTION: | Create and retransmit the Type 1 module and your submission. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **MODULE_REFERENCE_ERROR** |
| MSG: | In (value): a MODULE reference is improperly specified. (value) |
| DEFINITION OF ERROR: | Your submission document contains an improper Type 1 module reference. |
| SOLUTION: | Correct the module reference, enclose the document, and retransmit your submission. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **MODULE_REFERENCE_TYPE_ERROR** |
| MSG: | Type (value) module (value) is invalid in context. Type (value) is permissible. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **MULTIPLE_HTML_TAG_NESTS** |
| MSG: | In (value): a single HTML document may not contain multiple <HTML> tags. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| 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>. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **NATIONAL_EXCHANGE_CIK** |
| MSG: | Registrant CIK <CIK> is a National Exchange. This entity is invalid for submission type <25 / 25/A>. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **NESTED_TABLES_NOT_ALLOWED** |
| MSG: | In (value): nested tables are not allowed. |
| DEFINITION OF ERROR: | Your HTML submission document contains a nested table. |
| SOLUTION: | Correct the HTML submission document, enclose the document, and retransmit your submission. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **NEW_COMPANY_NAME** |
| MSG: | Filer (value) attempted to change the company name to (value). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **NO_ACCEPTED_INITIAL_FILING_EXISTS** |
| MSG: | Initial filing of CIK (value) not present for filing period. |
| DEFINITION OF ERROR: | Initial filing of [CIK] not present for filing period. |
| SOLUTION: | Company must file 13F-NT or 13F-HR to file 13F-NT/A or 13F-HR/A for any period end date. Contact the Office of Filer Support for more information |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **NO_FILE_NUM_WITH_CORRECT_PREFIX** |
| MSG: | CIK (value) has no previous file number with a prefix of (value). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| 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. |
| DEFINITION OF ERROR: | The specified filer does not yet have a Reporting File Number. |
| SOLUTION: | Correct the filing and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **NO_REPORTING_OWNER_RELATIONSHIP** |
| MSG: | Reporting Owner (value) must have at least one Relationship value specified. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **NO_FILE_NUMBER_FOUND** |
| MSG: | No File Number found for CIK (value). So a file number cannot be assigned to the filing. |
| DEFINITION OF ERROR: | A file number was not found for the provided Primary Filer CIK. |
| SOLUTION: | Verify that the provided Primary Filer CIK is correct, and resubmit the filing. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **NO_VALID_DOCUMENT** |
| MSG: | (Value) submission does not include a valid document specification. |
| DEFINITION OF ERROR: | Your submission is missing a valid document. |
| SOLUTION: | Check submission document's validity and retransmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **NO_VALID_PRIMARY_DOCUMENT** |
| MSG: | Submission does not have a valid primary document. |
| DEFINITION OF ERROR: | The primary submission document is not valid. |
| SOLUTION: | Correct the submission document and retransmit your submission. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **NONCONFORMING_XML_FILE** |
| MSG: | Receipt Server encountered a nonconforming XML submission file. The XML Parser treats this as a FATAL error. The submission cannot be processed. |
| DEFINITION OF ERROR: | The XML submission file contains an error that prevents the XML parser from completing. |
| SOLUTION: | Fix the submission file and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| 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. |
| DEFINITION OF ERROR: | The XML primary document contains an error that prevents the XML parser from completing. |
| SOLUTION: | Fix the primary document and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **NOT_FOUND_REF_FILE_NUMBER** |
| MSG: | Reference file number (value) is not found in EDGAR. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **NOT_WORLD_BANK_CIK** |
| MSG: | CIK (value) is not a World Bank CIK. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **NSAR_ERROR_CHECK** |
| MSG: | In (value): (value). |
| DEFINITION OF ERROR: | This generic error is used to report a number of errors in the content of an N-SAR document. |
| SOLUTION: | Repair the discrepancy and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **PREV_WAS_NOT_WITHDRAWL** |
| MSG: | The filing has been suspended as the filer already has an active Security-based Swap Dealer and Major Security-based Swap Participant Registration (i.e. the most recent previous filing is not an SBSE-W for the registration). |
| DEFINITION OF ERROR: | An active SBSE, SBSE-A, or SBSE-BD registration was found. The most recent previous filing is not an SBSE-W for the registration. |
| SOLUTION: | Please submit SBSE-W to withdraw from your existing registration before submitting a new SBSE, SBSE-A, or SBSE-BD. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **PREV_WAS_WITHDRAWL** |
| MSG: | The filing has been suspended because there is not currently an active Security-based Swap Dealer and Major Security-based Swap Participant Registration (i.e. the most recent previous submission for this entity is an SBSE-W). |
| DEFINITION OF ERROR: | An active SBSE, SBSE-A, SBSE-BD registration was not found. The most recent previous submission for this entity is an SBSE-W. |
| SOLUTION: | Submit an SBSE, SBSE-A, or SBSE-BD registration before submitting an amendment (SBSE/A, SBSE-A/A, or SBSE-BD/A). |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **PREVIOUSLY_ACCEPTED_FILING_EXISTS** |
| MSG: | Already have a previously accepted (value) filing for CIK (value). |
| DEFINITION OF ERROR: | A filer of a 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **PRIMARY_REGISTRANT_CANNOT_BE_INDIVIDUAL** |
| MSG: | The CIK has been registered as an individual. Individuals cannot submit Form C. |
| DEFINITION OF ERROR: | The issuer is registered as an “Individual” and is not permitted to submit Form C. |
| SOLUTION: | Resubmit the filing using a CIK with the “Company” Applicant Type. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **RECENT_SUBMISSION_INVALID** |
| MSG: | The most recent (value) variant submission found for CIK (value) is (value). |
| DEFINITION OF ERROR: | The most recent variant submission does not allow certain variant submissions to be submitted. |
| SOLUTION: | Submit the correct variant filing. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **REGULATED_ENTITY_CIK** |
| MSG: | (value) CIK (value) belongs to a Regulated Entity. This entity cannot file electronically. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **RELATED_SUBMISSION_SUSPENDED** |
| MSG: | Related submission (value) suspended. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **REQUIRED_TAG_MISSING** |
| MSG: | Required (value) tag is missing. |
| DEFINITION OF ERROR: | The indicated tag was not found, but is required for acceptance. |
| SOLUTION: | Add the required tag. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **SEGMENT_EXPIRED_ERROR** |
| MSG: | Referenced segment (value) is expired for CIK (value). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **SEGMENT_EXPIRED_ERROR** |
| MSG: | In (value): referenced segment (value) for CIK (value) is expired. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **SEGMENT_NOT_FOUND** |
| MSG: | Referenced segment (value) does not exist for CIK (value). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **SEGMENT_NOT_FOUND** |
| MSG: | In (value): referenced segment (value) does not exist for CIK (value). |
| DEFINITION OF ERROR: | The referenced segment is not owned by the referenced CIK. |
| SOLUTION: | Correct the segment and retransmit the segment and your submission. |

| ERROR | DESCRIPTION |
|---|---|
| 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. |
| DEFINITION 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. |
| SOLUTION: | Correct the segment document and/or the submission and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| 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. |
| DEFINITION OF ERROR: | The referenced segment is not a Type 1 ASCII segment. |
| SOLUTION: | Create and retransmit the Type 1 segment and your submission. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **SEGMENT_REFERENCE_ERROR** |
| MSG: | In (value): a SEGMENT reference is improperly specified. (value) |
| DEFINITION OF ERROR: | Your submission document contains an improper Type 1 segment reference. |
| SOLUTION: | Correct the segment reference, enclose the document, and retransmit your submission. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **SEGMENT_REFERENCE_TYPE_ERROR** |
| MSG: | Type (value) segment (value) is invalid in context. Type (value) is permissible. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **SEGMENT_USED_ERROR** |
| MSG: | In (value): referenced segment (value) for CIK (value) has already been used. |
| DEFINITION OF ERROR: | You have referenced a segment twice. |
| SOLUTION: | Correct the segment reference and retransmit your submission. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **SEGMENT_USED_ERROR** |
| MSG: | Referenced segment (value) previously used by CIK (value). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **SERIAL_CO_NAME_NOT_CONFORMED** |
| MSG: | Serial Company Name (value) is not conformed. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **SM_BUSINESS_ERROR_CHECK** |
| MSG: | Submission indicates that the company with CIK (value) is both a Smaller Reporting Company and a Registered Investment Company/BDC (Reporting file number (value)). Cannot be both a Smaller Reporting Company and a Registered Investment Company/BDC. Resubmit the electronic submission and choose either a Smaller Reporting Company or a Registered Investment Company/BDC. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **SUBMISSION_SUSPEND** |
| MSG: | The submission was suspended for the following reason: (value). |
| DEFINITION OF ERROR: | Value is the suspend reason selected for suspended submission. |
| SOLUTION: | Contact the Office of Filer Support for more information. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **TAG_VALUE_MISSING_OR_INVALID** |
| MSG: | Value for (value) is missing or invalid (value). |
| DEFINITION OF ERROR: | 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **TAG_VALUE_MISSING_OR_INVALID** |
| MSG: | Value for (value) is missing or invalid (value). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **TEXT_EXCEEDS_132_CHARACTERS** |
| MSG: | In (value): a text line exceeds 132 characters. |
| DEFINITION OF ERROR: | Your submission document contains a table wider than 132 characters. |
| SOLUTION: | Reduce the width of the table, enclose, and retransmit your submission. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **TEXT_EXCEEDS_80_CHARACTERS** |
| MSG: | In (value): a text line exceeds 80 characters. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **TOO FEW S AND/OR C_TAGS** |
| MSG: | In (value): a TABLE section has less than two <S> and/or <C> tags. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **TOO_MANY_DOCUMENTS** |
| MSG: | (Value) submission has (value) (value) documents exceeding the allowable limit of (value). |
| DEFINITION OF ERROR: | Submission contains too many documents of a particular type. |
| SOLUTION: | Remove the extra documents from the submission and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **TOO_MANY_ITEMS** |
| MSG: | (Value) submission has (value) items, exceeding the allowable limit of (value). |
| DEFINITION OF ERROR: | A submission of the specified type contains too many “item” references. |
| SOLUTION: | Remove the excess “items” and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| 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). |
| DEFINITION OF 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **TOO_MANY_SERIAL_CO_NAMES** |
| MSG: | (Value) submission has (value) Serial Company Names, exceeding the allowable limit of (value). |
| DEFINITION OF ERROR: | A submission of the specified type contains too many "Serial Company Name" references. |
| SOLUTION: | Remove the excess "Serial Company Names" and resubmit. |

| WARNING | DESCRIPTION |
|---|---|
| WRN: | **TOTAL_SECURITIES_WARNING** |
| MSG: | Only $5 million of securities is permitted to be offered within a 12-month period under Rule 504. |
| DEFINITION OF WARNING: | You have entered a value greater than $5 million for a Total Offering Amount in Item 13 when one or more Rule 504 offerings are selected in Item 6. |
| SOLUTION: | Correct the Total Offering Amount in Item 13 to be less than or equal to $5 million when one or more Rule 504 offerings are selected in Item 6. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **TRAINING_CIK** |
| MSG: | Value for (value) is assigned to Training Agent (value). |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **UNRECOGNIZED_XML_FILE** |
| MSG: | Receipt Server could not determine submission type of XML file: (value). |
| DEFINITION OF ERROR: | Submission type element could not be located in the XML file. |
| SOLUTION: | Fix the file and resubmit. This is most likely the case of a non-XML file being named with an '.xml' extension. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **UNREFERENCED_FOOTNOTE** |
| MSG: | Footnote (value) is never referenced. |
| DEFINITION 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. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **UNREFERENCED_GRAPHIC_DOCUMENT** |
| MSG: | In (value): this graphic document must be referenced by an HTML <IMG> link. |
| DEFINITION 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 remove the graphics document from the submission and resubmit. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **UNRESOLVED_HTML_LINK** |
| MSG: | In (value): contains an unresolved link to (value). |
| DEFINITION OF ERROR: | All link references from within an HTML document must match the designated File names 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 File names for your referenced documents. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **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. |
| DEFINITION OF ERROR: | The Online submission types do not allow the inclusion of PDF documents. |
| SOLUTION: | Do not include PDF documents in future submissions of Online types. |

| ERROR | DESCRIPTION |
|---|---|
| ERR: | **XML_SCHEMA_VIOLATION** |
| MSG: | File contains an XML Schema Violation: (value). |
| DEFINITION 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 9:00 A.M. to 5:30 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. Filer Support voicemail will be available during off hours.

| Questions | Answers |
|---|---|
| How do I reach the EDGAR Filing Website? | You can reach this site by using the EDGAR Filing Website: *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 for EDGARLink Online? | For EDGARLink Online, we recommend using a version of Microsoft Internet Explorer or Google Chrome which is still supported by the vendor. |
| Which web browser shall I use for other EDGAR websites? | For other EDGAR websites, we recommend that you use a version of Microsoft Internet Explorer or Google Chrome which is still supported by the vendor. |
| Can I use a web browser such as Safari to access EDGAR websites? | Safari does not perform consistently with EDGAR and so we do not recommend the use of this browser. |
| 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. |

| Questions | Answers |
|---|---|
| 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 signature? | Digital signatures increase the privacy protection of information transmitted over the Internet.<br><br>**Note**: EDGARLink Online does not currently support Digital Signatures. This support will be addressed in a future release. |
| How do I name my attached documents for filings sent via the EDGAR Filing Website? | All document file names must be upper or lower case and no longer than 32 characters in length. The names must start with a letter (a-z) or a number (0-9) and may not contain spaces. File names may contain any number of periods (.), hyphens (-), and underscore (_) characters and 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 N-SAR software and EDGARLink Online 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 Online. They can then be transmitted using the EDGAR Filing Website. |
| How do I prepare and transmit Form 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, you may use EDGARLink Online to assemble and transmit your N-SAR submission. |

| Questions | Answers |
|---|---|
| Can I submit my filing in PDF format? | You may submit the PDF version of your filing as an unofficial 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. However, the following exceptions apply:<br>• The PDF authentication documents that accompany the applications for EDGAR access, update passphrase, convert paper only filer to electronic filer, and access for new serial companies are considered official documents.<br>• An official PDF document is considered acceptable for the following submission form types and their variants: 13H, 40-33, 497AD, 40-17G, 40-17GCS, 40-24B2, MA, MA-I, NRSRO-UPD, NRSRO-CE, NRSRO-FR, NRSRO-WCLS, NRSRO-WREG, and X-17A-5. EDGAR will continue to allow ASCII and HTML as the primary document for submission form types 40-33, 40-33/A, 497AD, 40-17G, 40-17G/A, 40-17GCS, 40-17GCS/A, 40-24B2, 40-24B2/A, X-17A-5 and X-17A-5/A.<br>• An official PDF document is considered acceptable for the following exhibits of submission form types DOS, 1-A, 1-K, 1-SA, 1-U, and their variants:<br>  o EX1A-13 TST WTRS<br>  o EX1K-13 TST WTRS<br>  o EX1SA-13 TST WTRS<br>  o EX1U-13 TST WTRS<br>In addition, official documents for these exhibits are accepted in HTML and ASCII formats.<br>• An official PDF document is considered acceptable for the following Regulation Crowdfunding submission form types: C, C/A, C-AR, C-AR/A, C-TR, CFPORTAL, CFPORTAL/A, and CFPORTAL-W. In addition, official documents for these submission form types are accepted in HTML and ASCII formats. |

| Questions | Answers |
|---|---|
| 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 the Documents page of the EDGARLink Online submission. 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 Online. |
| How do I name modules/segments with the EDGARLink Online software? | You should submit modules/segments (via the Modules/Segments submission) 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 the Modules/Segments page of the EDGARLink Online submissions. |
| Why are N-SAR documents not validated when I select EDGARLink Online validation on the Attached Documents List page? | 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 Copy Return Copies more than once? | Return copies are available for seven (7) business days. During that time, you can download more than once. |
| How will I know if you have changed the EDGARLink Online software or the Filer Manual? | The EDGAR Filing Website will notify you of upgrades to the software. We will post a current version of the Filer Manual on the SEC's Public Website (*http://www.sec.gov/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. |

| Questions | Answers |
|---|---|
| Where do I find the Form ID? | To find the PDF version of Form ID, use the following link to the SEC web page: *http://www.sec.gov/forms*.<br><br>You must submit Form ID applications electronically as the SEC does not accept these applications in paper format.<br><br>To apply for EDGAR access, use the EDGAR Filer Management Website URL: *https://www.filermanagement.edgarfiling.sec.gov*. |
| 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). |
| How do I access the EDGAR Quick Reference Guides from the EDGAR Filing Website? | Navigate to the Frequently Asked Questions screen on the EDGAR Filing Website, and click the "EDGAR Quick Reference Guides" hyperlink displayed under "Other Filer Management FAQ Topics." The following EDGAR Quick Reference Guides will be displayed as hyperlinks:<br>• Authentication Document — Save as a PDF File in Adobe Acrobat<br>• Authentication Document — Save as a PDF File in Adobe Reader<br>• Browser Quick Reference Guide<br>• Filings — Attaching and Submitting<br>• Form 13F — Create a 13F XML Information Table using Excel 2010 or 2007<br>• Form ID — How to Obtain EDGAR Access Codes to Access EDGAR<br>• HTML — Creating Simple HTML Files<br>• Organizational Chart — Save using ADOBE Acrobat<br>• SC 13D Blank Form Instructions<br>• SC 13G Blank Form Instructions |

# APPENDIX C. EDGAR SUBMISSION TYPES

## C.1 Introduction

This appendix lists all electronic EDGARLink Online submission types supported by the SEC and EDGAR. See Chapter 3, "Index To Forms," for more information about EDGAR electronic submission types. Select the submission type from the EDGARLink Online Submission Type Selection page on the EDGAR Filing Website.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

**Various 1933 Securities Act Registration Statements**: AW WD, F-1, F-1/A, F-1MEF, F-3, F-3/A, F-3ASR, F-3D, F-3DPOS, F-3MEF, F-4, F-4/A, F-4MEF, F-6, F-6 POS, F-6/A, F-6EF, POS AM, POSASR, RW WD, S-1, S-1/A, S-11, S-11/A, S-11MEF, S-1MEF, S-20, S-20/A, S-3, S-3/A, S-3ASR, S-3D, S-3DPOS, S-3MEF, S-4, S-4 POS, S-4/A, S-4EF, S-4MEF, S-6, S-6/A, S-8, S-8 POS, SF-1, SF-1/A, SF-3, SF-3/A, SF-3MEF

**Various Investment Company Submission Types**: 487, N-1, N-1/A, N-14, N-14 8C, N-14 8C/A, N-14/A, N-14 MEF, N-1A, N-1A/A, N-2, N-2/A, N-2 MEF, N-3, N-3/A, N-4, N-4/A, N-5, N-5/A, N-6, N-6/A

**Registration of Securities by Certain Investment Companies Pursuant to Rule 24F-2**:

24F-2NT, 24F-2NT/A

**Submissions Pursuant to the Trust Indenture Act**: T-3, T-3/A, T-6, T-6/A

**Registration Statements for Foreign Issuers**: F-10, F-10/A, F-10EF, F-10POS, F-4 POS, F-4EF, F-7, F-7 POS, F-7/A, F-8, F-8 POS, F-8/A, F-80, F-80/A, F-80POS, F-9, F-9 POS, F-9/A, F-9 EF, S-B, S-B/A, S-B, S-B/A, S-BMEF

**Prospectuses Filed Pursuant to Rule 424**: 424B1, 424B2, 424B3, 424B4, 424B5, 424B7, 424B8, 424H, 424H/A

## 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 | T-3 | T-3 |
| 1 | SROs | AMEX | Up to 5 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 | ACTs | 33 40 | 2 digits for each Act specified |

## Examples of Template 1 Submission Types Main Page Information

### Example 2

Submission Type

- T-3

| Code | Data Fields | Value | Format |
|---|---|---|---|
| 1 | TYPE | T-3 | T-3 |
| 1 | SROs | AMEX | Up to 5 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 |

| Code | Data Fields | Value | Format |
|---|---|---|---|
| 5 | FILE-NUMBER | 000-00000 | Up to 17 characters |

**Example 3**

Submission Type

- F-6EF

| Code | Data Fields | Value | Format |
|---|---|---|---|
| 1 | TYPE | F-6EF | F-6EF |
| 1 | SROs | AMEX | Up to 5 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 |
| 1 | DEPOSITORY | International Financial Corporation | Up to 50 characters |
| 2 | REFERENCES-429 | 333-00000 | Up to 17 characters |

### C.2.1.2 Submission Types Found in Template 2

**Various Investment Company Submission Types**: 40-17F1, 40-17F1/A, 40-17F2, 40-17F2/A, 40-17G, 40-17G/A, 40-17GCS, 40-17GCS/A, 40-24B2, 40-24B2/A, 40-33, 40-33/A, 40-8B25, 40-8F-2, 40-8F-2/A, N-18F1, N-18F1/A, N-23C-2, N-23C-2/A, N-23C3A, N-23C3A/A, N-23C3B, N-23C3B/A, N-23C3C, N-23C3C/A, N-27D-1, N-27D-1/A, N-8F, N-8F/A

**1934 Securities Exchange Act Proxy Materials and Information Statements Filed Pursuant to Section 14**: DEF 14A, DEF 14C, DEFA14A, DEFA14C, DEFC14A, DEFC14C, DEFM14A, DEFM14C, DEFN14A, DEFR14A, DEFR14C, DFAN14A, DFRN14A, PRE 14A, PRE 14C, PREC14A, PREC14C, PREM14A, PREM14C, PREN14A, PRER14A, PRER14C, PRRN14A, PX14A6G, PX14A6N, SC 14N, SC 14N/A, SC 14N-S, SC 14N-S/A

**Submission Types for Business Development Companies**: N-54A, N-54A/A, N-54C, N-54C/A, N-6F, N-6F/A

**Company Act Registration Statements**: N-8A, N-8A/A, N-8B-2, N-8B-2/A, N-8B-3, N-8B-3/A, N-8B-4, N-8B-4/A

**Williams Act Submission Types**: CB, CB/A, F-N, F-N/A, SC 13D, SC 13D/A, SC 13E1, SC 13E1/A, SC 13E3, SC 13E3/A, SC 13G, SC 13G/A, SC 14D9, SC 14D9/A, SC14D9C, SC 14F1, SC 14F1/A, SC TO-C, SC TO-I, SC TO-I/A, SC TO-T, SC TO-T/A, SC13E4F, SC13E4F/A, SC14D1F, SC14D1F/A, SC14D9F, SC14D9F/A

**Miscellaneous 1933 Securities Act Submission Types**: 425, F-X, F-X/A, FWP, SUPPL

**Ownership Submissions Pursuant to Section 16 or Rule 144**: 144, 144/A

**Development Bank Submission Types**: ANNLRPT, ANNLRPT/A, DSTRBRPT, DSTRBRPT/A, QRTLYRPT, 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 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 |

### 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 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 |
| 4 | FORM TYPES | SC TO-T | Pick list |
| 4 | FORM TYPES | SC 13D/A | Pick list |
| 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 | XYZ COMPANY | Up to 60 characters |

### C.2.1.3 Submission Types Found in Template 3

**Applications under the Investment Company Act of 1940**: 40-OIP, 40-OIP/A, 40-6B, 40-6B/A, 40-APP, 40-APP/A

**Regulation E Filings**: 1-E, 1-E/A, 1-E AD, 1-E AD/A, 2-E, 2-E/A

**Annual, Quarterly, and Periodic Reports**: 10-D, 10-D/A, 10-K, 10-K/A, 10-KT, 10-KT/A, 10-Q, 10-Q/A, 10-QT, 10-QT/A, 11-K, 11-K/A, 11-KT, 11-KT/A, 15-12B, 15-12B/A, 15-12G, 15-12G/A, 15-15D, 15-15D/A, 15F-12B, 15F-12B/A, 15F-12G, 15F-12G/A, 15F-15D, 15F-15D/A,18-K, 18-K/A, 20-F, 20-F/A, 40-F, 40-F/A, 6-K, 6-K/A, 8-K, 8-K/A, 8-K12B, 8-K12B/A, 8-K12G3, 8-K12G3/A, 8-K15D5, 8-K15D5/A, ARS, ARS/A, NT 10-D, NT 10-D/A, NT 10-K, NT 10-K/A, NT 10-Q, NT 10-Q/A, NT 11-K, NT 11-K/A, NT 15D2, NT 15D2/A, NT 20-F, NT 20-F/A, SP 15D2, SP 15D2/A, IRANNOTICE, SD, SD/A, ABS-EE, ABS-EE/A

**1934 Securities Exchange Act Registration Statements**: 10-12B,10-12B/A,10-12G, 10-12G/A, 18-12B, 18-12B/A, 18-12G, 18-12G/A, 20FR12B, 20FR12B/A, 20FR12G, 20FR12G/A, 25, 25/A, 40FR12B, 40FR12B/A, 40FR12G, 40FR12G/A,8-A12B, 8-A12B/A, 8-A12G, 8-A12G/A

**Other Submissions Pursuant to the Trust Indenture Act**: 305B2, 305B2/A

**Prospectuses Filed Pursuant to Rule 424**: 424A

**Various Investment Company Submission Types**: 485APOS, 485BPOS, 485BXT, 486APOS, 486BPOS, 497, 497AD, 497H2, 497J, 497K, AW, DEL AM,POS 8C, POS AMI, POS EX, POS462B, POS462C RW, UNDER, UNDER/A

**Periodic Reports for Registered Investment Companies**: N-30B-2, N-30D, N-30D/A, N-CSR, N-CSR/A, N-CSRS, N-CSRS/A, N-PX, N-PX/A, N-PX-FM, N-PX-FM/A, N-PX-NT, N-PX-NT/A, N-PX-VR, N-PX-VR/A, N-PX-CR, N-PX-CR/A, N-Q, N-Q/A, NSAR-A, NSAR-A/A, NSAR-AT, NSAR-AT/A, NSAR-B, NSAR-B/A, NSAR-BT, NSAR-BT/A, NSAR-U, NSAR-U/A, NT-NCSR, NT-NCSR/A, NT-NSAR, NT-NSAR/A

**Information Required of Institutional Investment Managers Pursuant to Emergency Order, Securities Exchange Act of 1934**: SH-ER, SH-ER/A, SH-NT, SH-NT/A

**Withdrawal of an application for exemptive or other relief from the federal securities laws**: APP WD, APP WD/A

**Miscellaneous Investment Company Reports**: N-CR, N-CR/A

## Examples of Template 3 Submission Types Main Page Information

### Example 1

Submission Types

- 10-12B
- 10-12G
- 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 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
- IRANNOTICE

| Code | Data Fields | Value | Format |
|---|---|---|---|
| 1 | TYPE | 10-QT | See List Above |
| 1 | SROs | AMEX | Up to 5 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 | PERIOD | 12/12/1996 | Up to 20 characters |

### C.2.1.4 Example of Template 4 Submission Types Main Page Information

**Example 1**

Submission Type

- 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 Main Page 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 from the EDGARLink Online Submission Type Selection page, continue through the dialogue boxes to add the desired submissions to the template. The template displays the names of all added file names 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 7, “Preparing and Transmitting EDGARLink Online Submissions.”

### C.2.1.7 Submissions Pursuant to SDR

SDR-CCO

**Example of SDR Submission Types Main Page Information**

**Example 1**

Submission Type

SDR-CCO

| Code | Data Fields | Value | Format |
|---|---|---|---|
| 1 | TYPE | SDR-CCO | SDR-CCO |
| 4 | SUBMISSION-CONTACT | | |
| 4 | NAME | A. Jones | Up to 30 characters |
| 4 | PHONE | 202-555-1111 | Up to 20 characters |
| 1 | ISSUER | | |
| 1 | CIK | 123456 | Up to 10 digits |
| 1 | CCC | x21234@1 | 8 characters |
| 5 | FILE-NUMBER | 040-00000-1 | Up to 17 characters |
| 1 | START PERIOD | 01/15/2014 | Date Picker |
| 1 | END PERIOD | 01/15/2015 | Date Picker |
| 2 | Please describe what information is being amended with this filing | Description of changes since the previous report | Up to 1000 characters |

### C.2.1.8 Submissions Pursuant to Regulation A

**Submission types found under Regulation A: REG A**

**Example of Regulation A Submission Types Main Page Information**

**Example 1**

Submission Type

- 1-SA

| Code | Data Fields | Value | Format |
|---|---|---|---|
| 1 | TYPE | 1-SA | 1-SA |
| 4 | SUBMISSION-CONTACT | | |
| 4 | NAME | A. Jones | Up to 30 characters |
| 4 | PHONE | 202-555-1111 | Up to 20 characters |
| 1 | ISSUER | | |
| 1 | CIK | 123456 | Up to 10 digits |
| 1 | CCC | x21234@1 | 8 characters |
| 5 | FILE-NUMBER | 24R-00000-1 | Up to 17 characters |
| 1 | PERIOD | 12/15/2014 | Date Picker |
| 1 | Is this filing a successor company pursuant to Rule 257 (b) (5) resulting from a merger or other business combination? | Yes | Radio button |
| 2 | FILE-NUMBER | 24R-00000-1 | Up to 17 characters |

### C.2.1.9 Dodd-Frank Act Submission Types

**Submission Types found under Dodd-Frank Act: ABS-15G, ABS-15G/A**

Examples of Dodd-Frank Act Submission Types Main Page Information

**Example 1**

Submission Type

- ABS-15G

| Code | Data Fields | Value | Format |
|---|---|---|---|
| 1 | TYPE | ABS-15G | ABS-15G |
| 1 | SROs | AMEX | Up to 5 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 | 333-000000 | Up to 17 characters |
| 1 | ABS ASSET CLASS | Auto loans | Pick list |
| 2 | RULE 15GA-1 | | Radio button |
| 2 | ITEM | Item 1.01 | Pick list |
| 2 | Securitizer has no activity to report for the initial period pursuant to Rule 15Ga-1(c)(1) | Yes | Check box |

## Examples of Dodd-Frank Act Submission Types Main Page Information

### Example 2

Submission Type

- ABS-15G/A

| Code | Data Fields | Value | Format |
|---|---|---|---|
| 1 | TYPE | ABS-15G/A | ABS-15G/A |
| 1 | SROs | AMEX | Up to 5 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 | 025-00000 | Up to 17 characters |
| 1 | ABS ASSET CLASS | Auto loans | Pick list |
| | ACCESSION NUMBER | 123456-000000 | Up to 20 characters |
| 2 | RULE 15GA-1 | | Radio button |
| 2 | ITEM | Item 1.02 | Pick list |
| 2 | START PERIOD | 09-30-1980 | Date Picker |
| 2 | END PERIOD | 12-31-2050 | Date Picker |
| 2 | Has the Securitizer previously filed an ABS-15G under item 1.01 for the same Asset Class as this report? | Yes | Radio button |
| 2 | FILE-NUMBER | 025-00000-1 | Up to 17 characters |
| 2 | Securitizer has no activity to report for the quarterly period pursuant to Rule 15Ga-1(c)(2)(i) | Yes | Check box |
| 2 | Securitizer has no activity to report for the annual period pursuant to Rule 15Ga-1(c)(2)(ii) | Yes | Check box |

### C.2.1.10 Attached Documents List Page Information

The Attached Documents List page allows ASCII text, HTML, PDF, XML, JPEG, and GIF documents to be attached, deleted, and viewed within the submission template.

Following are the fields on the Attached Documents List page:

| Field | Description |
|---|---|
| File Name | Document's file name automatically appears when a document is enclosed. |
| Type | Choose the document type: Cover, Correspondence, Graphic, EU-1, EX, Form, and Report. |
| Description | Enter a brief description up to thirty (30) characters in length. |
| [Doc Validation] | When you select the check box corresponding to the document and click the [Doc Validation] button, EDGARLink Online validates the document. |
| Errors | Displays the number of errors in an attached document in EDGARLink Online. |
| Document Count* | Automatically displays the number of documents attached to your submission. |

There are six EDGARLink Online page buttons that bring up the corresponding page:

- [Main Page]
- [Documents]
- [Notifications]
- [Module/Segment]
- [Fee Offsets]**
- [Offerings/Fees]**

There are six subdocument buttons:

- [Add Document]
- [Delete Document]
- [View Document]
- [Doc Validation]
- [Move Doc Down]
- [Move Doc Up]

There is also the Save icon that saves your entire submission.

For more information on submission documents, see Chapter 7, "Preparing and Transmitting EDGARLink Online Submissions."

*Read-only information is automatically entered.

**Available for fee bearing submissions only.

### C.2.1.11 Notification Page Information

EDGARLink Online allows you to notify as many people as necessary of the status of your EDGAR submission.

The Notification Information page has one field:

| Field | Description |
|---|---|
| Internet Notification Address | Enter the Internet e-mail addresses in the standard Internet format. |
| The [Add] button | Inserts additional 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 Online 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 7, “Preparing and Transmitting EDGARLink Online Submissions.”

**Available for fee bearing submissions only.

### C.2.1.12 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:

| Field | Description |
|---|---|
| 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 Online 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.

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 7, "Preparing and Transmitting EDGARLink Online Submissions."

**Available for fee bearing submissions only.

### C.2.1.13 Fee Offset Page Information

The Fee Offset Information page is used for entering previously filed fee bearing submission information and offset fee amounts. There are six fields on this page:

| Field | Description |
|---|---|
| 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 Online 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.

*EDGARLink Online automatically enters read-only information.

**Available for fee bearing submissions only.

### C.2.1.14 Offerings & Fees Page Information

The Offerings & Fees page allows you to enter the submission offering data and uses the latest SEC rate information downloaded from the EDGAR Filing Website.

| Field | Description |
|---|---|
| Payor CIK | Third party paying CIK |
| Payor CCC | Third party paying CCC |
| Payment Method | Method of fee payment: Fedwire/Lockbox |
| 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 page |
| 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 Online page buttons that bring up the corresponding page:

- [Main Page]
- [Documents]
- [Fee Offsets]**
- [Module/Segment]
- [Help]
- [Offerings/Fees]**

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: | June 30, 2012 |
| 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 name(s), if applicable; add more lines as needed)

C-_____ _____
(Class (contract) identifier(s) and name(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 (11-11)

**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 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 (§§ 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 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 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: | June 30, 2012 |
| 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 EDGAR DATA 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 and 1-U Items
2. Fee Payment Method
3. Self Regulatory Organizations (SROs)
4. Submission and/or Document Type
5. Relationship
6. Period
7. Date of Status

## E.1 8-K and 1-U 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 and Table E-2: 1-U Item Numbers for Reportable Events specify 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 |
| 1.04 | Mine Safety – Reporting of Shutdowns and Patterns of Violations | | |
| | **Section 2 – Financial Information** | | |
| 2.01 | Completion of Acquisition or Disposition of Assets | 2 | Acquisition or Disposition of Assets |
| 2.02 | Results of Operation 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 or 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 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 Holder | | |
| | **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 | 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 |
| 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 | | |
| 5.07 | Submission of Matters to Vote of Security Holders | | |
| 5.08 | Shareholder Nominations Pursuant to Exchange Act Rule 14a-11 | | |
| | **Section 6 – Asset-Backed Securities** | | |
| 6.01 | ABS Information and Computational Material | | |
| 6.02 | Change of Servicer or Trustee | | |

| Item No. | Event Title | Item No. Prior to 8/23/04 | Event Title – Prior to 8/23/04 |
|---|---|---|---|
| 6.03 | Change in Credit Enhancement or Other External Support | | |
| 6.04 | Failure to Make a Required Distribution | | |
| 6.05 | Securities Act Updating Disclosure | | |
| 6.06 | Static Pool | | |
| | **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) |

**Table E-2: 1-U Item Numbers for Reportable Events**

| 1-U Item No. | 1-U Event Title |
|---|---|
| 1 | Fundamental Changes |
| 2 | Bankruptcy or Receivership |
| 3 | Material Modification to Rights of Securityholders |
| 4 | Changes in Issuer's Certifying Accountant |
| 5 | Non-reliance on Previously Issued Financial Statement or a Related Audit Report or Completed Interim Review |
| 6 | Changes in Control of Issuer |
| 7 | Departure of Certain Officers |
| 8 | Certain Unregistered Sales of Equity Securities |
| 9.1 | Other Events |
| 9.2 | Other Events (quarterly financials) |

## 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 |
| Graphic content in an HTML attachment | GRAPHIC |
| NASAA document | EU-1 |

| DESCRIPTION | VALUE |
|---|---|
| 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. |

1. 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 or 10-QSB or quarterly report to security holders1 | EX-13 |
| (14) Code of Ethics | (14) Code of ethics | EX-14 |
| (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 |

| Regulation S-K (229.601) DESCRIPTION | Regulation S-B (228.601) DESCRIPTION | VALUE |
|---|---|---|
| (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 |
| (36) Depositor Certification for shelf offerings of asset-backed securities | (36) Depositor Certification for shelf offerings of asset-backed securities | EX-36 |
| (95) Mine Safety Disclosure Exhibit | (95) Mine Safety Disclosure Exhibit | EX-95 |
| (99) Additional exhibits | (99) Additional exhibits | EX-99 |
| (100) XBRL-Related Documents | (100) XBRL-Related Documents | EX-100 |
| (101) Interactive Data Documents | (101) XBRL-Related Documents | EX-101 |
| (102) Asset Data File | (102) Asset Data File | EX-102 |
| (103) Asset Related Document | (103) Asset Related Document | EX-103 |
| (106) Static Pool | (106) Static Pool | EX-106 |

Other exhibit selections are as follows:

### E.4.1 Document Type Values for Investment Company Exhibits for Forms N-1A and N-14:

| Form N-1A Exhibits Item 23 | Form N-14 Exhibits 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.l 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) |

### E.4.2 Document Type Values for Investment Company Exhibits for Forms N-2 and N-6:

| 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 CALCUALTION |

**Form N-2 Exhibits Item 24 (2)**

EX-99.2N OTH CONSENT

EX-99.2O OTH FIN ST

EX-99.2P STOCK LTR

EX-99.2Q RETRMT PLAN

EX-99.2R CODE ETH

**Form N-6 Exhibits Item 27**

EX-99.n OTH OPINIONS

EX-99.o OMITD FIN ST

EX-99.p INIT CAP AGR

EX-99.q REDEEM EXEMP

* 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.

### E.4.3 Document Type Values for Investment Company Exhibits For Filings Made on Forms N-8B-2 and S-6:

| PAR | FORM N-8b-2 | INSTR | FORM S-6 |
|---|---|---|---|
| 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 | 2 | EX-99.2 OPIN COUNSEL |
| B | EX-99.B1 NOTIC/SHLDR | 3 | EX-99.3 OTHER FIN ST |
| | EX-99.B2 ANRPT/SHLDR | 4 | EX-99.4 UNREG ISSUER |
| C | Dealer's name & address | | 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 |

| PAR | FORM N-8b-2 | INSTR | FORM S-6 |
|---|---|---|---|
| | | | EX-99.C6 OTHER OPIN |

**Note:** (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.

### E.4.4 Document Type Values for Investment Company Exhibits Filed with Form N-SAR:

| ITEM 77 | DOCUMENT TYPE |
|---|---|
| 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 |
| 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 |

### E.4.5 Document Type Values for Exhibits Filed with Form N-CSR:

- EX-99.CERT
- EX-99.906CERT
- EX-99.CODE ETH
- EX-99.Rule23C1

### E.4.6 Document Type Values for Exhibits Filed with Form N-Q:

- EX-99.CERT

### E.4.7 Document Type Values for Exhibits Filed with Form ABS-EE:

| Document Type | Description | File name Extension |
|---|---|---|
| EX-102 | Asset Data File | *.xml |
| EX-103 | Asset Related Document | *.xml |

**Note:** Refer to the "EDGAR ABS XML Technical Specification" document for more information on ABS Asset Data Files. Each element listed in the Element/Attribute Name column in section 3.4 (Mapping of ABS Schemas to Asset Data Types) of "EDGAR ABS XML Technical Specification" document corresponds to an Item number of Schedule AL – Asset-Level Information (17 CFR 229.1125). Schedule AL contains the complete title and description of each of the disclosure requirements and filers should refer to Schedule AL for a full description of the information that must be provided in any ABS Asset Data File.

### E.4.8 Document Type Values for Exhibits Attached to Filings as XBRL-Related Documents for the XBRL Voluntary Financial Reporting Program:

| Document Type | Description | File name 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) 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

(2) You may include up to fourteen characters after the decimal point in the document type value.

(3) You may not attach exhibits to document types CORRESP, modules, or segments.

(4) A correspondence filing may include up to 100 correspondence documents.

(5) The number and types of documents you can submit are limited. Please see the DOCUMENT COUNT data field for more information.

(6) Although the Reference Linkbase file is a valid attachment type, at the moment it is not used.

### E.4.9 Document Type Values for Exhibits Filed with Municipal Advisor Forms:

- EX-99.31 MA-NR
- EX-99.34 OPIN COUNSL
- EX-99.32 APP CRT DOC
- EX-99.33 APP REG DOC

### E.4.10 Document Type Values for Exhibits Filed with Regulation A Submission Form Types:

| 1-A and DOS | 1-K | 1-SA | 1-U |
|---|---|---|---|
| EX1A-1 UNDR AGMT | EX1K-1 UNDR AGMT | EX1SA-1 UNDR AGMT | EX1U-1 UNDR AGMT |
| EX1A-2A CHARTER | EX1K2A CHARTER | EX1SA-2A CHARTER | EX1U-2A CHARTER |
| EX1A-2B BYLAWS | EX1K-2B BYLAWS | EX1SA-2B BYLAWS | EX1U-2B BYLAWS |
| EX1A-3 HLDRS RTS | EX1K-3 HLDRS RTS | EX1SA-3 HLDRS RTS | EX1U-3 HLDRS RTS |
| EX1A-4 SUBS AGMT | EX1K-4 SUBS AGMT | EX1SA-4 SUBS AGMT | EX1U-4 SUBS AGMT |
| EX1A-5 VOTG TRST | EX1K-5 VOTG TRST | EX1SA-5 VOTG TRST | EX1U-5 VOTG TRST |
| EX1A-6 MAT CTRCT | EX1K-6 MAT CTRCT | EX1SA-6 MAT CTRCT | EX1U-6 MAT CTRCT |
| EX1A-7 ACQ AGMT | EX1K-7 ACQ AGMT | EX1SA-7 ACQ AGMT | EX1U-7 ACQ AGMT |
| EX1A-8 ESCW AGMT | EX1K-8 ESCW AGMT | EX1SA-8 ESCW AGMT | EX1U-8 ESCW AGMT |
| EX1A-9 ACCT LTR | EX1K-9 ACCT LTR | EX1SA-9 ACCT LTR | EX1U-9 ACCT LTR |
| EX1A-10 PWR ATTY | EX1K-10 PWR ATTY | EX1SA-10 PWR ATTY | EX1U-10 PWR ATTY |
| EX1A-11 CONSENT | EX1K-11 CONSENT | EX1SA-11 CONSENT | EX1U-11 CONSENT |
| EX1A-12 OPN CNSL | EX1K-12 OPN CNSL | EX1SA-12 OPN CNSL | EX1U-12 OPN CNSL |
| EX1A-13 TST WTRS | EX1K-13 TST WTRS | EX1SA-13 TST WTRS | EX1U-13 TST WTRS |
| EX1A-14 CNSNT SV | EX1K-14 CNSNT SV | EX1SA-14 CNSNT SV | EX1U-14 CNSNT SV |
| EX1A-15 ADD EXHB | EX1K-15 ADD EXHB | EX1SA-15 ADD EXHB | EX1U-15 ADD EXHB |

### E.4.11 Document Type Values for Exhibits Filed with Form C

- EX-99

### E.4.12 Document Type Values for Exhibits Filed with Form Funding Portal

- EX-99.32 APP CRT DOC
- EX-99.33 APP REG DOC
- EX-99.34 OPIN COUNSL
- EX-99.35 OTHER

**Note**: Multiple attachments of the same document type may be attached to a single submission.

### E.4.13 Document Type Values for Exhibits Filed with Form SDR:

| Form SDR Item | Document Type | SDR | SDR/A | SDR-A | SDR-W | File name Extension |
|---|---|---|---|---|---|---|
| Item 14 (Exhibit A) | EX-99.A SDR AGRMNT | Optional | Optional | Optional | Optional | *.txt, *.htm |
| Item 14 (Exhibit A) | EX-99.A SDR SUMMARY | Required | Optional | Required | Optional | *.xml |
| Item 15 (Exhibit B) | EX-99.B SDR | Required | Optional | Required | Optional | *.xml |
| Item 16 (Exhibit C) | EX-99.C SDR | Required | Optional | Required | Optional | *.xml |
| Item 17 (Exhibit D) | EX-99.D SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 18 (Exhibit E) | EX-99.E SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 19 (Exhibit F) | EX-99.F SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 20 (Exhibit G) | EX-99.G SDR | Required | Optional | Required | Optional | *.xml |
| Item 21 (Exhibit H) | EX-99.H SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 22 (Exhibit I) | EX-99.I SDR CNTRCT | Optional | Optional | Optional | Optional | *.txt, *.htm |
| Item 22 (Exhibit I) | EX-99.I SDR SUMMARY | Required | Optional | Required | Optional | *.xml |
| Item 23 (Exhibit J) | EX-99.J SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 24 (Exhibit K) | EX-99.K SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 24 (Exhibit K) | EX-99.K SDR.INS | Required | Optional | Required | Optional | *.xml |
| Item 24 (Exhibit K) | EX-99.K SDR.SCH | Required | Optional | Required | Optional | *.xsd |
| Item 24 (Exhibit K) | EX-99.K SDR.PRE | Required | Optional | Required | Optional | *.xml |
| Item 24 (Exhibit K) | EX-99.K SDR.LAB | Optional | Optional | Optional | Optional | *.xml |

| Form SDR Item | Document Type | SDR | SDR/A | SDR-A | SDR-W | File name Extension |
|---|---|---|---|---|---|---|
| Item 24 (Exhibit K) | EX-99.K SDR.CAL | Optional | Optional | Optional | Optional | *.xml |
| Item 24 (Exhibit K) | EX-99.K SDR.DEF | Optional | Optional | Optional | Optional | *.xml |
| Item 25 (Exhibit L) | EX-99.L SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 25 (Exhibit L) | EX-99.L SDR.INS | Required | Optional | Required | Optional | *.xml |
| Item 25 (Exhibit L) | EX-99.L SDR.SCH | Required | Optional | Required | Optional | *.xsd |
| Item 25 (Exhibit L) | EX-99.L SDR.PRE | Required | Optional | Required | Optional | *.xml |
| Item 25 (Exhibit L) | EX-99.L SDR.LAB | Optional | Optional | Optional | Optional | *.xml |
| Item 25 (Exhibit L) | EX-99.L SDR.CAL | Optional | Optional | Optional | Optional | *.xml |
| Item 25 (Exhibit L) | EX-99.L SDR.DEF | Optional | Optional | Optional | Optional | *.xml |
| Item 26 (Exhibit M) | EX-99.M SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 27 (Exhibit N) | EX-99.N SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 28 (Exhibit O) | EX-99.O SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 29 (Exhibit P) | EX-99.P SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 30 (Exhibit Q) | EX-99.Q SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 31 (Exhibit R) | EX-99.R SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 32 (Exhibit S) | EX-99.S SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 33 (Exhibit T) | EX-99.T SDR | Required | Optional | Required | Optional | *.xml |
| Item 34 (Exhibit U) | EX-99.U SDR | Required | Optional | Required | Optional | *.txt, *.htm |

| Form SDR Item | Document Type | SDR | SDR/A | SDR-A | SDR-W | File name Extension |
|---|---|---|---|---|---|---|
| Item 35 (Exhibit V) | EX-99.V SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 36 (Exhibit W) | EX-99.W SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 37 (Exhibit X) | EX-99.X SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 38 (Exhibit Y) | EX-99.Y SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 39 (Exhibit Z) | EX-99.Z SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 40 (Exhibit AA) | EX-99.AA SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 41 (Exhibit BB) | EX-99.BB SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 42 (Exhibit CC) | EX-99.CC SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 43 (Exhibit DD) | EX-99.DD SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 44 (Exhibit EE) | EX-99.EE SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 45 (Exhibit FF) | EX-99.FF SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 46 (Exhibit GG) | EX-99.GG SDR | Required | Optional | Required | Optional | *.txt, *.htm |
| Item 47 (Exhibit HH) | EX-99.HH SDR | Optional | Optional | Optional | Optional | *.txt, *.htm |
| Item 48 (Exhibit II) | EX-99.II SDR | Optional | Optional | Optional | Optional | *.txt, *.htm |

**Note:** Refer to the "EDGAR SDR XML Technical Specification" document available on the SEC's Public Website (http://www.sec.gov/info/edgar.shtml) for information on preparing exhibits A, B, C, G, I, and T in XML format. For information on preparing exhibits in ASCII and HTML format, refer to Section 5.2.1, "ASCII Documents" and Section 5.2.2, "HTML."

### E.4.14 Document Type Values for Exhibits Filed with SBS Entity Forms

- EX-99.32 APP CRT DOC
- EX-99.33 APP REG DOC
- EX-99.34 OPIN COUNSL
- EX-99.35 OTHER
- GRAPHIC

**Note:** Multiple attachments of the same document type may be attached.

### E.4.15 Document Type Values for Attachments Filed with Form X-17A-5 Part III

| Document Type Name | Broker-dealer Required Document | OTC derivatives dealer Required Document | Broker-dealer: Public/ Confidential Document | OTC derivatives dealer: Public/ Confidential Document | File name Extension |
|---|---|---|---|---|---|
| FULL* | Optional | Optional | Public or Confidential | Public or Confidential | *.txt, *.htm, *.pdf |
| STMT FIN COND | Required | Required | Public Only | Public or Confidential | *.txt, *.htm, *.pdf |
| STMT FIN COND NOTES | Required | Required | Public Only | Public or Confidential | *.txt, *.htm, *.pdf |
| STMT INCOME | Required | Required | Public or Confidential | Public or Confidential | *.txt, *.htm, *.pdf |
| STMT CASH FLOW | Required | Required | Public or Confidential | Public or Confidential | *.txt, *.htm, *.pdf |
| STMT CHG SH EQY | Required | Required | Public or Confidential | Public or Confidential | *.txt, *.htm, *.pdf |
| STMT CHG SUB LIABS | Optional | Optional | Public or Confidential | Public or Confidential | *.txt, *.htm, *.pdf |
| FINAN STMTS NOTES | Optional | Optional | Public or Confidential | Public or Confidential | *.txt, *.htm, *.pdf |
| COMP NET CAP | Required | Required | Public or Confidential | Public or Confidential | *.txt, *.htm, *.pdf |
| COMP RESERV REQ | Optional | Not allowed | Public or Confidential | Not allowed | *.txt, *.htm, *.pdf |

| Document Type Name | Broker-dealer Required Document | OTC derivatives dealer Required Document | Broker-dealer: Public/ Confidential Document | OTC derivatives dealer: Public/ Confidential Document | File name Extension |
|---|---|---|---|---|---|
| INFO POS CTRL REQ | Optional | Not allowed | Public or Confidential | Not allowed | *.txt, *.htm, *.pdf |
| RECONCIL CAP RESERV | Optional | Not allowed | Public or Confidential | Not allowed | *.txt, *.htm, *.pdf |
| SUM UNCONSOLTD SUBS | Optional | Optional | Public or Confidential | Public or Confidential | *.txt, *.htm, *.pdf |
| COMPL RPT* | Conditionally Required: Can only be attached if no EXEMP RPT is attached | Not allowed | Public or Confidential | Not allowed | *.txt, *.htm, *.pdf |
| EXEMP RPT* | Conditionally Required: Can only be attached if no COMPL RPT is attached | Not allowed | Public or Confidential | Not allowed | *.txt, *.htm, *.pdf |
| ACCT RPT STMT FIN CO | Optional | Optional | Public Only | Public Only | *.txt, *.htm, *.pdf |
| ACCT RPT FIN RPT | Required | Required | Public Only if ACCT RPT STMT FIN CO is not attached.<br>Public or Confidential if ACCT RPT STMT FIN CO is attached. | Public or Confidential | *.txt, *.htm, *.pdf |
| ACCT RPT COMPL RPT | Required only if COMP RPT is attached.<br>If COMP RPT is not attached, this document is not allowed. | Not allowed | Public or Confidential | Not allowed | *.txt, *.htm, *.pdf |

| Document Type Name | Broker-dealer Required Document | OTC derivatives dealer Required Document | Broker-dealer: Public/ Confidential Document | OTC derivatives dealer: Public/ Confidential Document | File name Extension |
|---|---|---|---|---|---|
| ACCT RPT EXEMP RPT | Required only if EXEMP RPT is attached.<br>If EXEMP RPT is not attached, this document is not allowed. | Not allowed | Public or Confidential | Not allowed | *.txt, *.htm, *.pdf |
| ANC/OTC AGD PROC | Optional | Required | Public or Confidential | Public or Confidential | *.txt, *.htm, *.pdf |
| MAT INADEQ RPT | Not allowed | Required | Not allowed | Public or Confidential | *.txt, *.htm, *.pdf |
| OTHER | Optional | Optional | Public or Confidential | Public or Confidential | *.txt, *.htm, *.pdf |
| COVER | Optional | Optional | N/A | N/A | *.txt, *.htm, *.pdf |
| CORRESP | Optional | Optional | N/A | N/A | *.txt, *.htm, *.pdf |
| GRAPHIC | Optional | Optional | N/A | N/A | *.gif, *.jpg |

*If a "FULL" document designated as "Public" is attached, all other attachments are Optional. Otherwise, the attachment requirements remain as indicated throughout this chart.

**Note**: PDF attachments are Official PDFs and do not require a related *.txt or *.htm attachment.

### E.4.16 Document Type Values for Document Attachments Filed with Form 17-H

All document attachments filed with Form 17-H are confidential and will not be disseminated. All documents beginning with "17H.*" can be attached for each Material Associated Person being reported on the 17-H submission. For more information on Material Associated Persons, see Section 8.2.22, "Completing a Form 17-H Submission."

| Document Type Name | Description | Required | File name extension |
|---|---|---|---|
| ORGCHART | Organizational Chart | Required if "No material changes have occurred since last filed" is not selected. Always required for 17HACON filings, even if "No material changes have occurred since last filed" is selected. Otherwise, ORGCHART is Optional. | *.txt, *.htm, *.pdf, *.gif, *jpg |
| RISKMGMT | Risk Management | Required if "No material changes have occurred since last filed" is not selected. Otherwise, RISKMGMT is Optional. | *.txt, *.htm, *.pdf |
| LEGALPROC | Legal Proceedings | Required if "No material changes have occurred since last filed" is not selected. Otherwise, LEGALPROC is Optional. | *.txt, *.htm, *.pdf |
| FINSTMT | Financial Statements | Required | *.txt, *.htm, *.pdf |
| OTHERCON | Other | Optional | *.txt, *.htm, *.pdf |
| CORRESP | Correspondence | Optional | *.txt, *.htm, *.pdf |
| COVER | Cover | Optional | *.txt, *.htm, *.pdf |
| GRAPHIC | Graphic | Optional | *.gif, *.jpg |

| Document Type Name | Description | Required | File name extension |
|---|---|---|---|
| 17H-AGGR COMM DELTA | Aggregate Securities and Commodities Positions - Summary of delta or similar analysis | Optional | *.txt, *.htm, |
| 17H-FWDS US TR / MBS | U.S. Treasury and mortgage-backed securities - per counterparty breakdown | Optional | *.txt, *.htm, |
| 17H-FWDS OTHER | Other forwards - per counterparty breakdown | Optional | *.txt, *.htm, |
| 17H-INT RT SWP US | Interest Rate Swaps - U.S. dollar denominated swaps - per counterparty breakdown | Optional | *.txt, *.htm, |
| 17H-INT RT SWP C CUR | Interest Rate Swaps - Cross currency swaps - per counterparty breakdown | Optional | *.txt, *.htm, |
| 17H-FRGN SWP | Foreign exchange - Swaps - per counterparty breakdown | Optional | *.txt, *.htm, |
| 17H-FRGN NOTC | Foreign exchange - Notional or contractual amounts of commitments to purchase foreign currencies and U.S. dollar exchange - per counterparty breakdown | Optional | *.txt, *.htm, |
| 17H-SWAP OTHER | All other swap agreements (specify type) - schedule | Optional | *.txt, *.htm, |
| 17H-SWAP OTHER PCB | All other swap agreements - per counterparty breakdown | Optional | *.txt, *.htm, |
| 17H-COMD FWDS | Commodities - per counterparty breakdown | Optional | *.txt, *.htm, |
| 17H-DELTA | Summary of delta or similar analysis | Optional | *.txt, *.htm, |
| 17H-RISK CONC 105 | Listing, by amount, of significant concentrations of credit risk as defined in Statement of Financial Accounting Standards No. 105 | Optional | *.txt, *.htm, |
| 17H-RE GEOG | Real Estate - listing by geographic region | Optional | *.txt, *.htm, |
| 17H-RISK SINGLE | Information regarding risk concentration to a single borrower, location or property in the investment or loan portfolio | Optional if at least one value is provided in Part II.V.1.(a) to (e) or Part II.V.2.(a) to (e). Otherwise, 17H-RISK SINGLE is not allowed. | *.txt, *.htm, |
| 17H-ADDTL ANSWRS | Material Associated Person - Additional space for answers | Optional | *.txt, *.htm, |

**Note**: PDF attachments are Official Documents and do not require a related *.txt or *.htm attachment.

### E.4.16 Document Type Values for Exhibit Filed with Form NRSRO and Rule 17g-3 Reports

#### NRSRO-UPD – Form NRSRO Update of Registration (Public)

| Item | Document Type Value | File name Extension |
|---|---|---|
| Form NRSRO | N/A | *.pdf |
| Exhibit 2 to Form NRSRO | EX-99.E2 NRSRO | *.pdf |
| Exhibit 3 to Form NRSRO | EX-99.E3 NRSRO | *.pdf |
| Exhibit 4 to Form NRSRO | EX-99.E4 NRSRO | *.pdf |
| Exhibit 5 to Form NRSRO | EX-99.E5 NRSRO | *.pdf |
| Exhibit 6 to Form NRSRO | EX-99.E6 NRSRO | *.pdf |
| Exhibit 7 to Form NRSRO | EX-99.E7 NRSRO | *.pdf |
| Exhibit 8 to Form NRSRO | EX-99.E8 NRSRO | *.pdf |
| Exhibit 9 to Form NRSRO | EX-99.E9 NRSRO | *.pdf |

#### NRSRO-CE – Form NRSRO Annual Certification (Public) and NRSRO-CE/A – Amended Form NRSRO Annual Certification (Public)

| Item | Document Type Value | File name Extension |
|---|---|---|
| Form NRSRO | N/A | *.pdf |
| Exhibit 1 to Form NRSRO | EX-99.E1 NRSRO | *.pdf |
| Exhibit 2 to Form NRSRO | EX-99.E2 NRSRO | *.pdf |
| Exhibit 3 to Form NRSRO | EX-99.E3 NRSRO | *.pdf |
| Exhibit 4 to Form NRSRO | EX-99.E4 NRSRO | *.pdf |
| Exhibit 5 to Form NRSRO | EX-99.E5 NRSRO | *.pdf |
| Exhibit 6 to Form NRSRO | EX-99.E6 NRSRO | *.pdf |
| Exhibit 7 to Form NRSRO | EX-99.E7 NRSRO | *.pdf |
| Exhibit 8 to Form NRSRO | EX-99.E8 NRSRO | *.pdf |
| Exhibit 9 to Form NRSRO | EX-99.E9 NRSRO | *.pdf |

#### NRSRO-FR – Annual Financial/Other Reports Required by Rule 17g-3 (Non-Public) and NRSRO-FR/A – Amended Annual Financial/Other Reports Required by Rule 17g-3 (Non-Public)

| Item | Document Type Value | File name Extension |
|---|---|---|
| Rule 17g-3(a)(1) Report | EX-99.Ra1 NRSRO | *.pdf |
| Rule 17g-3(a)(2) Report | EX-99.Ra2 NRSRO | *.pdf |
| Rule 17g-3(a)(3) Report | EX-99.Ra3 NRSRO | *.pdf |
| Rule 17g-3(a)(4) Report | EX-99.Ra4 NRSRO | *.pdf |
| Rule 17g-3(a)(5) Report | EX-99.Ra5 NRSRO | *.pdf |
| Rule 17g-3(a)(6) Report | EX-99.Ra6 NRSRO | *.pdf |
| Rule 17g-3(a)(6) Signed Statement | EX-99.Ra6S NRSRO | *.pdf |

| Item | Document Type Value | File name Extension |
|---|---|---|
| Rule 17g-3(a)(7) Report | EX-99.Ra7 NRSRO | *.pdf |
| Rule 17g-3(a)(7) Signed Statement | EX-99.Ra7S NRSRO | *.pdf |
| Rule 17g-3(a)(8) Report | EX-99.Ra8 NRSRO | *.pdf |

## 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

The following table lists some common submission form types where the PERIOD field allows a future date.

**Common submission form types that allow a future date in the PERIOD field:**

| Submission Form Type | Submission Form Type | Submission Form Type | Submission Form Type |
|---|---|---|---|
| 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 | 8-K | 8-K/A |
| 8-K12B | 8-K12B/A | 8-K12G3 | 8-K12G3/A |
| 8-K15D5 | 8-K15D5/A | | |

**Note:** For submission form type 8-K and its variants, the future date entered for the PERIOD field can be up to the next business date from the date of submission, provided the time of filing is between 5:31 P.M. and 10:00 P.M. Eastern Time.

The following table lists some common submission form types where the PERIOD field cannot contain a future date.

**Common submission form types that cannot contain a future date in the PERIOD field:**

| Submission Form Type | Submission Form Type | Submission Form Type | Submission Form Type |
|---|---|---|---|
| 10-D | 10-D/A | 10-K | 10-K/A |
| 10-KT | 10-KT/A | 10-Q | 10-Q/A |

| Submission Form Type | Submission Form Type | Submission Form Type | Submission Form Type |
|---|---|---|---|
| 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 | ANNLRPT | ANNLRPT/A |
| ARS | ARS/A | N-27D-1 | N-27D-1/A |
| N-PX-NT | N-PX-NT/A | N-PX-VR | N-PX-VR/A |
| N-PX-CR | N-PX-CR/A | | |

## E.7 Date of Status

You **CANNOT** use a future status date within the following submission types:

| Submission form types that do not allow a future status date: |
|---|
| 13H-I |
| 13H-R |
| 13H-T |

# APPENDIX F. GLOSSARY OF COMMONLY USED TERMS, ACRONYMS AND ABBREVIATIONS

| Term or Acronym | Definition |
|---|---|
| **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. |
| **ASSOCIATED PERSON** | Any partner, officer, director, or branch manager of a municipal advisor (or any person occupying a similar status or performing similar functions); any other employee of such municipal advisor who is engaged in the management, direction, supervision, or performance of any municipal advisory activities relating to the provision of advice to or on behalf of a municipal entity or obligated person with respect to municipal financial products or the issuance of municipal securities (other than employees who are performing solely clerical, administrative, support or similar functions); and any person directly or indirectly controlling, controlled by, or under common control with such municipal advisor. |
| **ASYNCHRONOUS** | A method of data transmission. |
| **BROWSER** | Commercially available software used in viewing on the Internet such as Google Chrome 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. |

| Term or Acronym | Definition |
|---|---|
| **CIK** | Central Key Index |
| **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. |
| **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 the 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. |

| Term or Acronym | Definition |
|---|---|
| **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. EDGAR 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. |
| **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 600 MB for form types ABS-EE and ABS-EE/A, and 200 MB for all other form types. EDGARLink Online submissions size calculation includes the size of the mimed documents. (Refer to Section 7.3.2 for details.) |
| **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 that is not otherwise covered by another Form ID applicant type. |
| **FILING AGENT** | A financial printer, law firm, or other person, which will be using EDGAR access codes to send a filing or portion of a filing on behalf of a filer. |

| Term or Acronym | Definition |
|---|---|
| **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. |
| **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 Chapter 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.<br>**Note:** All XML submissions group and place 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. |
| **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. |
| **INSITUTIONAL INVESTMENT MANAGER (FORM 13F FILER)** | A person or entity that is required to file a Form 13F under Section 13(f) of the Securities Exchange Act of 1934, as amended. (See 15 U.S.C. 78m(f)(6)(A)). |

| Term or Acronym | Definition |
|---|---|
| **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 e-mail address for filers with Internet addresses. |
| **INVESTMENT COMPANY, BUSINESS DEVELOPMENT COMPANY OR INSURANCE COMPANY SEPARATE ACCOUNT** | A person or entity that meets the definition of "investment company" in Section 3 of the Investment Company Act of 1940, as amended (See 15 U.S.C. 80a-3), or otherwise registers an offering of its securities on a registration form adopted by the Commission under such Act, including management companies, face-amount certificate companies, unit investment trusts, business development companies, and insurance company separate accounts (including any separate account which would be required to be registered under the Investment Company Act of 1940 except for the exclusion provided by Section 3(c)(11) of such Act and which files a registration statement on Form N-3 or Form N-4). |
| **INVESTMENT COMPANY TYPE** | Information required on the Series and Classes (Contracts) Information page on EDGAR 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. |
| **LARGE TRADER** | A person or entity that is a "large trader" as defined by Rule 13h-1(a)(1) under the Securities Exchange Act of 1934, as amended (See 17 CFR 240.13h-1(a)(1)). |
| **LDAP** | Lightweight Directory Access Protocol. |
| **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. |
| **LTID** | Large Trader Identification Number |
| **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. |

| Term or Acronym | Definition |
|---|---|
| **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. |
| **MUNICIPAL ADVISORY FIRM** | Any organized entity that is a municipal advisor, including sole proprietors. |
| **NAMED TRANSFER AGENT** | A "named transfer agent," as defined in Rule 17Ad-9(j), 17 CFR 240.17Ad-9(j), means a registered transfer agent that has been engaged by an issuer to perform transfer agent functions for an issue of securities but has engaged a service company (another registered transfer agent) to perform some or all of those functions. |
| **NATIONALLY RECOGNIZED STATISTICAL RATING ORGANIZATION** | Any person that is a "nationally recognized statistical rating organization" as defined in Section 3(a)(62) of the Securities and Exchange Act of 1934, as amended. (See 15 U.S.C. 78c(a)(62)). |
| **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." |
| **NON-RESIDENT** | (i) In the case of an individual, one who resides in or has his principal office and place of business in any place not subject to the jurisdiction of the United States; (ii) in the case of a corporation, one incorporated in or that has its principal office and place of business in any place not subject to the jurisdiction of the United States; or (iii) in the case of a partnership or other unincorporated organization or association, one having its principal office and place of business in any place not subject to the jurisdiction of the United States. |
| **N-SAR** | Investment Management Semiannual Report. |

| Term or Acronym | Definition |
|---|---|
| **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 log in 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. |
| **PERSON** | An individual, sole proprietorship, or a firm. A firm includes any partnership, corporation, trust, limited liability company (“LLC”), limited liability partnership (“LLP”), or other organization. |
| **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. |
| **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. |
| **SECURITY-BASED SWAP DATA REPOSITORY** | Any person that collects and maintains information or records with respect to transactions or positions in, or the terms and conditions of, security-based swaps entered into by third parties for the purpose of providing a centralized recordkeeping facility for security-based swaps. (See 15 U.S.C. 78c(a)(75)). |
| **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. |

| Term or Acronym | Definition |
|---|---|
| **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>See Appendix E, "Automated Conformance Rules for EDGAR Data Fields" 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. |

| Term or Acronym | Definition |
|---|---|
| **TAG** | For XML submissions, tags are used to define the primary document. HTML documents can also contain tags.<br>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 that will be sending only test filings in conjunction with training other persons. |
| **TRANSFER AGENT** | A person or entity planning to register as a Transfer Agent as defined in Section 3(a)(25) of the Securities Exchange Act of 1934, as amended, on whose behalf an electronic filing is made. (See 15 U.S.C. 78c(a)(25)). |
| **TRANSMISSION** | A set of one or more submissions sent electronically to EDGAR during an on-line session. |
| **TRANSMISSION METHOD** | Filings are submitted and transmitted to EDGAR using the Internet. Examples include OnlineForms and filer-constructed XML filings that 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 |
| **XML** | Extensible Markup Language |

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