

SECURITIES AND EXCHANGE COMMISSION

17 CFR Parts 232, 239 and 249

[Release Nos. 33-9002A; 34-59324A; 39-2461A; IC-28609A; File No. S7-11-08]

RIN 3235-AJ71

Interactive Data to Improve Financial Reporting

AGENCY: Securities and Exchange Commission.

ACTION: Final rule; Correction.

SUMMARY: We are making technical corrections to rules adopted in Release No. 33-9002 (January 30, 2009), which were published in the Federal Register on February 10, 2009 (74 FR 6776). The rules relate to requiring specified public companies and foreign private issuers to provide financial statement information to the Commission and on their corporate Web sites in interactive data format using the eXtensible Business Reporting Language (XBRL).

EFFECTIVE DATE: April 13, 2009.

FOR FURTHER INFORMATION CONTACT: Mark W. Green, Senior Special Counsel (Regulatory Policy), Division of Corporation Finance at (202) 551-3430; or Jeffrey W. Naumann, Assistant Director, Office of Interactive Disclosure at (202) 551-5352, U.S. Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-3628.

SUPPLEMENTARY INFORMATION: We are correcting Rules 201,¹ 202² and 405³ of Regulation S-T⁴ and Forms F-9⁵ and F-10⁶ under the Securities Act of 1933 (Securities Act)⁷ and Forms 20-F,⁸ 40-F⁹ and 6-K¹⁰ under the Securities Exchange Act of 1934 (Exchange Act)¹¹ as published.¹²

I. DISCUSSION OF CORRECTIONS

A. Rule 201 – Temporary Hardship Exemption

In the introductory text of paragraph (a)¹³ of Rule 201, we inadvertently omitted language that became part of the text effective January 1, 2009¹⁴ and serves to exclude from temporary hardship exemption availability an application for an order under any section of the Investment Company Act.¹⁵ We are correcting that omission.

¹ 17 CFR 232.201.

² 17 CFR 232.202.

³ 17 CFR 232.405.

⁴ 17 CFR 232.10 et seq.

⁵ 17 CFR 239.39.

⁶ 17 CFR 239.40.

⁷ 15 U.S.C. 77a et seq.

⁸ 17 CFR 249.220f.

⁹ 17 CFR 249.240f.

¹⁰ 17 CFR 249.306.

¹¹ 15 U.S.C. 78a et seq.

¹² The corrections we are making in this release do not affect the amendments we adopted in Release No. 33-9006 (Feb. 11, 2009) [74 FR 7748] even though some of the amendments restated text that we now are correcting. We anticipate, however, that we will make conforming corrections to such amendments.

¹³ 17 CFR 232.201(a).

¹⁴ See Release No. 33-8981 (Oct. 29, 2008) [73 FR 65516].

¹⁵ 15 U.S.C. 80a-1 et seq.

B. Rule 202 – Continuing Hardship Exemption

We are correcting a typographical error in the introductory text of paragraph (a)¹⁶ of Rule 202 and correcting paragraphs (a)(2)¹⁷ and (b)(2)¹⁸ of Rule 202 by adding words and punctuation inadvertently omitted.

C. Rule 405 – Interactive Data File Submissions and Postings

We are correcting cross-references in preliminary note 1 to, paragraph (a)¹⁹ of, and the note following, Rule 405.

D. Forms F-9 and F-10 – Securities Act Registration Statements

We are correcting typographical errors in the amendatory language for Forms F-9 and F-10 and correcting typographical errors and cross-references in paragraph (101) of Part II – Information not Required to be Delivered to Offerrees or Purchasers of both forms.

E. Form 20-F – Exchange Act Annual Report and Registration Statement

We are correcting cross-references in paragraph 101 of the Instructions as to Exhibits of Form 20-F.

F. Form 40-F

We are correcting an erroneous new paragraph number and typographical error in the amendatory language related to Form 40-F and correcting the paragraph number of, and cross-references and a typographical error in, the new paragraph added to General

¹⁶ 17 CFR 202(a).

¹⁷ 17 CFR 202(a)(2).

¹⁸ 17 CFR 202(b)(2).

¹⁹ 17 CFR 405(a).

Instruction B of the form. We inadvertently designated the new paragraph with the number of an existing paragraph. We are correcting that error by designating the new paragraph as paragraph (15) of General Instruction B.

G. Form 6-K

We are correcting a typographical error in the amendatory language related to adding a new last paragraph to General Instruction C of Form 6-K and correcting cross-references and typographical errors within, and the designation of the last subparagraph of, the new paragraph. We are designating the last subparagraph of the new paragraph as “(c).”

II. CORRECTION OF PUBLICATION

Accordingly, we correct the rules in Release No. 33-9002 (January 30, 2009) as published in the Federal Register on February 10, 2009 (74 FR 6776) in FR Doc. E9-2334 as follows:

§ 232.201 – [Corrected]

1. On page 6813, in the second column, in the fourteenth line of the introductory text of paragraph (a) of §232.201, “chapter), or an Interactive Data File” is corrected to read “chapter), an application for an order under any section of the Investment Company Act (15 U.S.C. 80a-1 et. seq.), or an Interactive Data File”.

§ 232.202 – [Corrected]

2. On page 6813, in the third column, in the seventeenth line of the introductory text of paragraph (a) of §232.202, “of” is corrected to read “or”.

3. On page 6813, in the third column, in the tenth line of paragraph (a)(2) of §232.202, “filing or submission date,” is corrected to read “filing, submission, or posting date.”.

4. On page 6813, in the third column, in the first line of paragraph (b)(2) of §232.202, “expense to” is corrected to read “expense involved to”.

§ 232.405 – [Corrected]

5. On page 6814, in the third column, the text above Preliminary Note 2 to § 232.405 is corrected to read as follows:

(§229.601(b)(101) of this chapter), paragraph (101) of Part II - Information not Required to be Delivered to Offerees or Purchasers of both Form F-9 (§239.39 of this chapter) and Form F-10 (§239.40 of this chapter), paragraph 101 of the Instructions as to Exhibits of Form 20-F (§249.220f of this chapter), paragraph B.(15) of the General Instructions to Form 40-F (§249.240f of this chapter) and paragraph C.(6) of the General Instructions to Form 6-K (§249.306 of this chapter) specify when electronic filers are required or permitted to submit or post an Interactive Data File (§232.11), as further described in the Note to §232.405.

6. On page 6814, in the third column, the introductory text of paragraph (a)(2) of § 232.405 is corrected to read as follows:

(2) Be submitted only by an electronic filer either required or permitted to submit an Interactive Data File as specified by Item 601(b)(101) of Regulation S-K, paragraph (101) of Part II - Information not Required to be Delivered to Offerees or Purchasers of either Form F-9 or Form F-10, paragraph 101 of the Instructions as to Exhibits of Form

20-F, paragraph B.(15) of the General Instructions to Form 40-F or paragraph C.(6) of the General Instructions to Form 6-K, as applicable, as an exhibit to:

7. Beginning on page 6814 in the third column and continuing on page 6815 in the first column, paragraph (a)(3) of § 232.405 is corrected to read as follows:

(3) Be submitted in accordance with the EDGAR Filer Manual and, as applicable, either Item 601(b)(101) of Regulation S-K, paragraph (101) of Part II - Information not Required to be Delivered to Offerees or Purchasers of either Form F-9 or Form F-10, paragraph 101 of the Instructions as to Exhibits of Form 20-F, paragraph B.(15) of the General Instructions to Form 40-F or paragraph C.(6) of the General Instructions to Form 6-K; and

8. On page 6815, in the first column, paragraph (a)(4) of § 232.405 is corrected to read as follows:

(4) Be posted on the electronic filer's corporate Web site, if any, in accordance with, as applicable, either Item 601(b)(101) of Regulation S-K, paragraph (101) of Part II - Information not Required to be Delivered to Offerees or Purchasers of either Form F-9 or Form F-10, paragraph 101 of the Instructions as to Exhibits of Form 20-F, paragraph B.(15) of the General Instructions to Form 40-F or paragraph C.(6) of the General Instructions to Form 6-K.

9. On page 6816, in the first column, the Note to § 232.405 is corrected to read as follows:

Note to §232.405: Item 601(b)(101) of Regulation S-K specifies the circumstances under which an Interactive Data File must be submitted as an exhibit and be posted to the issuer's corporate Web site, if any, and the circumstances under which it

is permitted to be submitted as an exhibit, with respect to Forms S-1 (§239.11 of this chapter), S-3 (§239.13 of this chapter), S-4 (§239.25 of this chapter), S-11 (§239.18 of this chapter), F-1 (§239.31 of this chapter), F-3 (§239.33 of this chapter), F-4 (§239.34 of this chapter), 10-K (§249.310 of this chapter), 10-Q (§249.308a of this chapter) and 8-K (§249.308 of this chapter). Paragraph (101) of Part II - Information not Required to be Delivered to Offerees or Purchasers of both Form F-9 and Form F-10 specifies the circumstances under which an Interactive Data File must be submitted as an exhibit and be posted to the issuer's corporate Web site, if any, and the circumstances under which it is permitted to be submitted as an exhibit, with respect to Form F-9 and Form F-10, respectively. Paragraph 101 of the Instructions as to Exhibits of Form 20-F specifies the circumstances under which an Interactive Data File must be submitted as an exhibit and be posted to the issuer's corporate Web site, if any, and the circumstances under which it is permitted to be submitted as an exhibit, with respect to Form 20-F. Paragraph B.(15) of the General Instructions to Form 40-F and Paragraph C.(6) of the General Instructions to Form 6-K specify the circumstances under which an Interactive Data File must be submitted as an exhibit and be posted to the issuer's corporate Web site, if any, and the circumstances under which it is permitted to be submitted as an exhibit, with respect to Form 40-F and Form 6-K, respectively. Item 601(b)(101) of Regulation S-K, paragraph (101) of Part II - Information not Required to be Delivered to Offerees or Purchasers of both Form F-9 and Form F-10, paragraph 101 of the Instructions as to Exhibits of Form 20-F, paragraph B.(15) of the General Instructions to Form 40-F and paragraph C.(6) of the General Instructions to Form 6-K all prohibit submission of an Interactive Data File

by an issuer that prepares its financial statements in accordance with Article 6 of Regulation S-X (17 CFR 210.6-01 et. seq.).

§ 239.39 – [Corrected]

10. On page 6817, in the third column, the amendatory language for amendment 21 is corrected to read as follows:

“21. Amend Form F-9 (referenced in §239.39) by reserving paragraphs (8) through (100) and adding paragraph (101) at the end of “Part II – Information not Required to be Delivered to Offerees or Purchasers” to read as follows:”.

11. Beginning on page 6817, in the third column and continuing on page 6818 in the first column, paragraph (101) of Part II – Information not Required To Be Delivered to Offerees or Purchasers of Form F-9, correct paragraphs (101)(a), introductory text, (101)(a)(ii), (101)(a)(iii), and (101)(b)(ii) to read as follows:

(101) * * *

(a) Required to be submitted and posted. Required to be submitted to the Commission and posted on the registrant’s corporate Web site, if any, in the manner provided by Rule 405 of Regulation S-T (§232.405 of this chapter) if the Registrant does not prepare its financial statements in accordance with Article 6 of Regulation S-X (17 CFR 210.6-01 et. seq.) and is described in subparagraph (a)(i), (ii), or (iii) of this paragraph (101), except that an Interactive Data File: first is required for a periodic report on Form 10-Q (§249.308a of this chapter), Form 20-F (§249.220f of this chapter) or Form 40-F (§249.240f of this chapter), as applicable; and is required for a registration statement under the Securities Act only if the registration statement contains a price or price range:

* * * * *

(ii) A large accelerated filer not specified in subparagraph (a)(i) of this paragraph (101) that prepares its financial statements in accordance with generally accepted accounting principles as used in the United States and the filing contains financial statements of the registrant for a fiscal period that ends on or after June 15, 2010; or

(iii) A filer not specified in subparagraph (a)(i) or (a)(ii) of this paragraph (101) that prepares its financial statements in accordance with either generally accepted accounting principles as used in the United States or International Financial Reporting Standards as issued by the International Accounting Standards Board, and the filing contains financial statements of the registrant for a fiscal period that ends on or after June 15, 2011.

(b) * * *

(ii) Interactive Data File is not required to be submitted to the Commission under subparagraph (a) of this paragraph (101).

* * * * *

§ 239.40 – [Corrected]

12. On page 6818, in the first column, the amendatory language for amendment 22 is corrected to read as follows:

“22. Amend Form F-10 (referenced in §239.40) by reserving paragraphs (8) through (100) and adding paragraph (101) at the end of “Part II – Information not Required to be Delivered to Offerees or Purchasers” to read as follows:”.

13. On page 6818, beginning in the second column and continuing on to the third column, paragraph (101) of Part II – Information not Required To Be Delivered to

Offerees or Purchasers of Form F-10, correct paragraphs (101)(a), introductory text, (101)(a)(ii), (101)(a)(iii), and (101)(b)(ii) to read as follows:

(101) * * *

(a) Required to be submitted and posted. Required to be submitted to the Commission and posted on the registrant's corporate Web site, if any, in the manner provided by Rule 405 of Regulation S-T (§232.405 of this chapter) if the Registrant does not prepare its financial statements in accordance with Article 6 of Regulation S-X (17 CFR 210.6-01 et. seq.) and is described in subparagraph (a)(i), (ii), or (iii) of this paragraph (101), except that an Interactive Data File: first is required for a periodic report on Form 10-Q (§249.308a of this chapter), Form 20-F (§249.220f of this chapter) or Form 40-F (§249.240f of this chapter), as applicable; and is required for a registration statement under the Securities Act only if the registration statement contains a price or price range:

* * * * *

(ii) A large accelerated filer not specified in subparagraph (a)(i) of this paragraph (101) that prepares its financial statements in accordance with generally accepted accounting principles as used in the United States and the filing contains financial statements of the registrant for a fiscal period that ends on or after June 15, 2010; or

(iii) A filer not specified in subparagraph (a)(i) or (a)(ii) of this paragraph (101) that prepares its financial statements in accordance with either generally accepted accounting principles as used in the United States or International Financial Reporting Standards as issued by the International Accounting Standards Board, and the filing

contains financial statements of the registrant for a fiscal period that ends on or after June 15, 2011.

(b) * * *

(ii) Interactive Data File is not required to be submitted to the Commission under subparagraph (a) of this paragraph (101).

* * * * *

§ 249.220f – [Corrected]

14. On page 6819, in the third column, paragraphs (a)(ii) and (a)(iii) of paragraph 101 of the Instructions as to Exhibits of Form 20-F are corrected to read as follows:

(ii) A large accelerated filer not specified in subparagraph (a)(i) of this paragraph 101 that prepares its financial statements in accordance with generally accepted accounting principles as used in the United States and the filing contains financial statements of the registrant for a fiscal period that ends on or after June 15, 2010; or

(iii) A filer not specified in subparagraph (a)(i) or (a)(ii) of this paragraph 101 that prepares its financial statements in accordance with either generally accepted accounting principles as used in the United States or International Financial Reporting Standards as issued by the International Accounting Standards Board, and the filing contains financial statements of the registrant for a fiscal period that ends on or after June 15, 2011.

15. On page 6820, in the first column, paragraph (b)(ii) of paragraph 101 of the Instructions as to Exhibits of Form 20-F is corrected to read as follows:

(ii) Interactive Data File is not required to be submitted to the Commission under subparagraph (a) of this paragraph 101.

§ 249.240f – [Corrected]

16. On page 6820, in the first column, in the first line of amendment 31.b, “Add paragraph B.(7)” is corrected to read “Adding paragraph B.(15)”.

17. On page 6820, in the first column, in the first line under the heading General Instruction B., “(7)” is corrected to read “(15)”.

18. On page 6820, in the first column, in the ninth line of the introductory text of newly corrected paragraph B.(15)(a) of the General Instructions of Form 40-F, “registrant is does” is corrected to read “registrant does”.

19. On page 6820, in the second column, paragraphs (a)(ii) and (a)(iii) of newly corrected paragraph B.(15) of the General Instructions of Form 40-F are corrected to read as follows:

(ii) A large accelerated filer not specified in subparagraph (a)(i) of this paragraph (15) that prepares its financial statements in accordance with generally accepted accounting principles as used in the United States and the filing contains financial statements of the registrant for a fiscal period that ends on or after June 15, 2010; or

(iii) A filer not specified in subparagraph (a)(i) or (a)(ii) of this paragraph (15) that prepares its financial statements in accordance with either generally accepted accounting principles as used in the United States or International Financial Reporting Standards as issued by the International Accounting Standards Board, and the filing contains financial statements of the registrant for a fiscal period that ends on or after June 15, 2011.

20. On page 6820, in the second column, paragraph (b)(ii) of newly corrected paragraph B.(15) of the General Instructions of Form 40-F is corrected to read as follows:

(ii) Interactive Data File is not required to be submitted to the Commission under subparagraph (a) of this paragraph (15).

§ 249.306 – [Corrected]

21. On page 6820, in the second column, the amendatory language for amendment 32, is corrected to read as follows:

“32. Amend Form 6-K (referenced in §249.306) by revising paragraph (5) and adding paragraph (6) to General Instruction C to read as follows:”.

22. Beginning on page 6820 in the third column and continuing on page 6821 in the first and second columns, correct paragraphs (6)(a), introductory text, (6)(a)(ii), (6)(a)(iii), and (6)(b)(ii) to General Instruction C of Form 6-K to read as follows:

(6) * * *

(a) Required to be submitted and posted. Required to be submitted to the Commission and posted on the registrant’s corporate Web site, if any, in the manner provided by Rule 405 of Regulation S-T (§232.405 of this chapter) and, as submitted, listed as exhibit 101, if the registrant does not prepare its financial statements in accordance with Article 6 of Regulation S-X (17 CFR 210.6-01 *et. seq.*) and is described in subparagraph (a)(i), (ii), or (iii) of this paragraph (6), except that an Interactive Data File: first is required for a periodic report on Form 10-Q (§249.308a of this chapter), Form 20-F (§249.220f of this chapter) or Form 40-F (§249.240f of this chapter), as applicable; and is required for a Form 6-K (§249.306 of this chapter) only when the Form 6-K contains either of the following: audited annual financial statements that are a revised version of financial statements that previously were filed with the Commission that have been revised pursuant to applicable accounting standards to reflect the effects of

certain subsequent events, including a discontinued operation, a change in reportable segments or a change in accounting principle; or current interim financial statements included pursuant to the nine-month updating requirement of Item 8.A.5 of Form 20-F, and, in either such case, the Interactive Data File would be required only as to such revised financial statements or current interim financial statements regardless of whether the Form 6-K contains other financial statements:

* * * * *

(ii) A large accelerated filer not specified in subparagraph (a)(i) of this paragraph (6) that prepares its financial statements in accordance with generally accepted accounting principles as used in the United States and the filing contains financial statements of the registrant for a fiscal period that ends on or after June 15, 2010; or

(iii) A filer not specified in subparagraph (a)(i) or (ii) of this paragraph (6) that prepares its financial statements in accordance with either generally accepted accounting principles as used in the United States or International Financial Reporting Standards as issued by the International Accounting Standards Board, and the filing contains financial statements of the registrant for a fiscal period that ends on or after June 15, 2011.

(b) * * *

(ii) Interactive Data File is not required to be submitted to the Commission under subparagraph (a)(i) of this paragraph (6).

* * * * *

23. On page 6821, second column, paragraph “(iii)” designation is corrected to read paragraph “(c)”.

Elizabeth M. Murphy
Secretary

Dated: April 1, 2009