

# **SECURITIES AND EXCHANGE COMMISSION**

## **17 CFR Part 232**

**Release Nos. 33-10295; 34-79878; 39-2514; IC-32452**

### **Adoption of Updated EDGAR Filer Manual**

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Final rule.

**SUMMARY:** The Securities and Exchange Commission (the Commission) is adopting revisions to the Electronic Data Gathering, Analysis, and Retrieval System (EDGAR) Filer Manual and related rules to reflect updates to the EDGAR system. The updates are being made primarily to support an upgrade to the passphrase authentication process; and update the recommended Internet browser language for all EDGAR websites. The EDGAR system is scheduled to be upgraded to support the functionalities on January 30, 2017.

**DATES:** Effective [Insert date of publication in the Federal Register.] The incorporation by reference of the EDGAR Filer Manual is approved by the Director of the Federal Register as of [Insert date of publication in the Federal Register].

**FOR FURTHER INFORMATION CONTACT:** In the Division of Corporation Finance, for questions concerning the passphrase update process, contact Heather Mackintosh (202) 551-8111; in the Division of Trading and Markets, for questions concerning Form X-17A-5, contact Kathy Bateman at (202) 551-4345; and in the Office of Information Technology, for questions concerning recommended Internet browsers, contact Tammy Borkowski at (202) 551-7802.

**SUPPLEMENTARY INFORMATION:** We are adopting an updated EDGAR Filer Manual, Volume I, Volume II and Volume III. The Filer Manual describes the technical formatting requirements for the preparation and submission of electronic filings through the EDGAR

system.<sup>1</sup> It also describes the requirements for filing using EDGARLink Online and the Online Forms/XML Website.

The revisions to the Filer Manual reflect changes within Volume I entitled EDGAR Filer Manual, Volume I: “General Information,” Version 26 (January 2017), Volume II entitled EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 40 (January 2017), and Volume III: “N-SAR Supplement”, Version 6 (January 2017). The updated manual will be incorporated by reference into the Code of Federal Regulations.

The Filer Manual contains all the technical specifications for filers to submit filings using the EDGAR system. Filers must comply with the applicable provisions of the Filer Manual in order to assure the timely acceptance and processing of filings made in electronic format.<sup>2</sup> Filers may consult the Filer Manual in conjunction with our rules governing mandated electronic filing when preparing documents for electronic submission.<sup>3</sup>

The EDGAR system will be upgraded to Release 17.0.2 on January 30, 2017 and will introduce the following changes:

EDGAR will be upgraded with an enhanced authentication process to increase the security surrounding a filer’s request for a passphrase update. This includes the issuance of a one-time security token which will be emailed to the registrant at the email address on record. If the email on record is not valid, the filer will need to provide authorization to have their codes reset, and in the case of a company, the request must be on company letterhead. If a Power of Attorney (POA)

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<sup>1</sup> We originally adopted the Filer Manual on April 1, 1993, with an effective date of April 26, 1993. Release No. 33-6986 (April 1, 1993) [58 FR 18638]. We implemented the most recent update to the Filer Manual on December 12, 2016. See Release No. 33-10265 (January 23, 2017) [82 FR 7645].

<sup>2</sup> See Rule 301 of Regulation S-T (17 CFR 232.301).

<sup>3</sup> See Release No. 33-10265 in which we implemented EDGAR Release 16.4. For additional history of Filer Manual rules, please see the citations therein.

is provided, it must be manually signed. For more information, please refer to Section 4.1.1 of “EDGAR Filer Manual Volume I: General Information”.

Filers will have the option to add one or more attachments of type “FULL” to submission form types X-17A-5 and X-17A-5/A, which can be designated as “Public” or “Confidential.” If a “FULL” attachment designated as “Public” is attached, then all other attachment types are optional.

The EDGAR Portal, EDGAR Company Database, and the landing pages for all EDGAR websites will be updated to remove any reference to Internet Explorer (IE) 8.0 and Firefox version 24.x, and to update the language so that vendor supported versions of IE and Google Chrome are the recommended browsers. The references to Internet Explorer 8.0 and Firefox 24.x will be deleted in “EDGAR Filer Manual, Volume I: General Information,” “EDGAR Filer Manual, Volume II: EDGAR Filing,” and “EDGAR Filer Manual: Volume III: N-SAR Supplement.”

Along with the adoption of the Filer Manual, we are amending Rule 301 of Regulation S-T to provide for the incorporation by reference into the Code of Federal Regulations of today’s revisions. This incorporation by reference was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR Part 51.

The updated EDGAR Filer Manual will be available for Website viewing and printing; the address for the Filer Manual is <https://www.sec.gov/info/edgar/edmanuals.htm>. You may also obtain paper copies of the EDGAR Filer Manual from the following address: Public Reference Room, U.S. Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549, on official business days between the hours of 10:00 a.m. and 3:00 p.m.

Since the Filer Manual and the corresponding rule changes relate solely to agency procedures or practice, publication for notice and comment is not required under the

Administrative Procedure Act (APA).<sup>4</sup> It follows that the requirements of the Regulatory Flexibility Act<sup>5</sup> do not apply.

The effective date for the updated Filer Manual and the rule amendments is [Insert date of publication in the Federal Register]. In accordance with the APA,<sup>6</sup> we find that there is good cause to establish an effective date less than 30 days after publication of these rules. The EDGAR system upgrade to Release 17.0.2 is scheduled to become available on January 30, 2017. The Commission believes that establishing an effective date less than 30 days after publication of these rules is necessary to coordinate the effectiveness of the updated Filer Manual with these system upgrades.

#### Statutory Basis

We are adopting the amendments to Regulation S-T under Sections 6, 7, 8, 10, and 19(a) of the Securities Act of 1933,<sup>7</sup> Sections 3, 12, 13, 14, 15, 23, and 35A of the Securities Exchange Act of 1934,<sup>8</sup> Section 319 of the Trust Indenture Act of 1939,<sup>9</sup> and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.<sup>10</sup>

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

Incorporation by reference, Reporting and recordkeeping requirements, Securities.

#### Text of the Amendment

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<sup>4</sup> 5 U.S.C. 553(b)(A).

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

<sup>6</sup> 5 U.S.C. 553(d)(3).

<sup>7</sup> 15 U.S.C. 77f, 77g, 77h, 77j, and 77s(a).

<sup>8</sup> 15 U.S.C. 78c, 78l, 78m, 78n, 78o, 78w, and 78ll.

<sup>9</sup> 15 U.S.C. 77sss.

<sup>10</sup> 15 U.S.C. 80a-8, 80a-29, 80a-30, and 80a-37.

In accordance with the foregoing, Title 17, Chapter II of the Code of Federal Regulations is amended as follows:

**PART 232 - REGULATION S-T—GENERAL RULES AND REGULATIONS FOR ELECTRONIC FILINGS**

1. The authority citation for Part 232 continues to read in part as follows:

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

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2. Section 232.301 is revised to read as follows:

**§232.301 EDGAR Filer Manual.**

Filers must prepare electronic filings in the manner prescribed by the EDGAR Filer Manual, promulgated by the Commission, which sets out the technical formatting requirements for electronic submissions. The requirements for becoming an EDGAR Filer and updating company data are set forth in the updated EDGAR Filer Manual, Volume I: “General Information,” Version 26 (January 2017). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 40 (January 2017). Additional provisions applicable to Form N-SAR filers are set forth in the EDGAR Filer Manual, Volume III: “N-SAR Supplement,” Version 6 (January 2017). All of these provisions have been incorporated by reference into the Code of Federal Regulations, which action was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR Part 51. You must comply with these requirements in order for documents to be timely received and accepted. The EDGAR Filer Manual is available for Website viewing and printing; the address for the Filer Manual is

<https://www.sec.gov/info/edgar/edmanuals.htm>. You can obtain paper copies of the EDGAR Filer

Manual from the following address: Public Reference Room, U.S. Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549, on official business days between the hours of 10:00 a.m. and 3:00 p.m. You can also inspect the document at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202-741-6030, or go to:

[https://www.archives.gov/federal\\_register/code\\_of\\_federal\\_regulations/ibr\\_locations.html](https://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

By the Commission.

Brent J. Fields  
Secretary

January 26, 2017