



**8011-01p**

**SECURITIES AND EXCHANGE COMMISSION**

**17 CFR Part 232**

**[Release Nos. 33-9773; 34-74982; 39-2503; IC-31604]**

**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 the submission form types for Regulation A. The EDGAR system is scheduled to be upgraded to support this functionality on May 11, 2015.

**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 Corporate Finance, for questions concerning Regulation A submission form types, contact Heather Mackintosh at (202) 551-8111, and in the Office of Information Technology, contact Tammy Borkowski at (202) 551-7208.

**SUPPLEMENTARY INFORMATION:** We are adopting an updated EDGAR Filer Manual, Volume I and Volume II. 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 Web site.

The revisions to the Filer Manual reflect changes within Volume I entitled EDGAR Filer Manual, Volume I: “General Information,” Version 21 (May 2015), and Volume II entitled EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 31 (May 2015). 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 15.1.1 on May 11, 2015 and will introduce the following changes:

EDGAR will be updated to add Regulation A submission form types 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.

New filers will now be able to select the “Regulation A” option on the Form ID application to indicate that they are submitting an application for EDGAR access to file draft offering

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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 April 13, 2015. See Release No. 33-9746 (April 20, 2015) [80 FR 21649].

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

<sup>3</sup> See Release No. 33-9746 in which we implemented EDGAR Release 15.1. For additional history of Filer Manual rules, please see the cites therein.

statements. If filers have an assigned Central Index Key (CIK), they must use the existing CIK to file draft offering statements.

Regulation A submission form types can be accessed from the “File Regulation A Forms” screen. This screen can be accessed by selecting the ‘Regulation A’ or ‘Draft Offering Statement’ link on the EDGAR Filing Web site. Alternatively, this screen can be accessed by selecting the ‘REG A’ link on the “EDGARLink Online Submission Type Selection” screen.

Issuers who qualify to submit draft offering statements under Regulation A must prepare and submit their draft offering statements using submission form types DOS and DOS/A. Issuers must submit correspondences related to draft offering statements using the submission type, “Draft Offering Statement Letter” (DOSLTR).

Issuers who submit draft offering statements for non-public review will have the ability to publicly disseminate previously submitted drafts by selecting the ‘Disseminate Draft Offering Statement’ link on the “File Regulation A Forms” screen of the EDGAR Filing Web site.

Issuers may construct XML submissions for Regulation A submission form types with the exception of DOS, DOS/A, and DOSLTR. Issuers must follow the “EDGARLink Online XML Technical Specification” document to construct XML submissions for submission form types 1-A-W, 1-A-W/A, 1-SA, 1-SA/A, 1-U, 1-U/A, 253G1, 253G2, 253G3, 253G4, 1-Z-W, and 1-Z-W/A. Issuers must follow the “EDGAR REG A XML Technical Specification” document to construct XML submissions for submission form types 1-A, 1-A/A, 1-A POS, 1-K, 1-K/A, 1-Z, and 1-Z/A. The Technical Specification documents are available on the SEC’s Public Web site (<http://www.sec.gov/info/edgar.shtml>).

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 Web site viewing and printing; the address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. 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 15.1.1 is scheduled to become available on May 11, 2015. 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 the system upgrade.

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

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

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

## 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

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.**

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<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.

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 21 (May 2015). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 31 (May 2015). Additional provisions applicable to Form N-SAR filers are set forth in the EDGAR Filer Manual, Volume III: “N-SAR Supplement,” Version 4 (October 2014). 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 Web site viewing and printing; the address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. 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:

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

By the Commission.

Jill M. Peterson  
Assistant Secretary

May 18, 2015

