

SECURITIES AND EXCHANGE COMMISSION

17 CFR Part 232

[Release Nos. 33-9058; 34-60390; 39-2466; IC-28838]

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 to reflect updates to the EDGAR system. The revisions were made primarily to support the 2009 US GAAP Taxonomy, the Schedule of Investments (SOI) Taxonomy and to communicate a change in the Filer Support hours to 9:00 a.m. to 5:30 p.m. The revisions to the Filer Manual reflect changes within Volume I entitled EDGAR Filer Manual, Volume I: "General Information," Version 7 (July 2009) and Volume II entitled EDGAR Filer Manual, Volume II: "EDGAR Filing," Version 12 (July 2009). The updated manual will be incorporated by reference into the Code of Federal Regulations.

DATES: Effective Date: August 4, 2009. The incorporation by reference of the EDGAR Filer Manual is approved by the Director of the Federal Register as of August 4, 2009.

FOR FURTHER INFORMATION CONTACT: In the Office of Information Technology, contact Rick Heroux, at (202) 551-8800; in the Office of Interactive Disclosure for questions concerning the 2009 US GAAP Taxonomy and the Schedule of Investments Taxonomy contact Jeffrey Naumann, Assistant Director of the Office of Interactive Disclosure, at (202) 551-5352; in the Division of Corporation Finance, for questions on the change in filer support hours of operation, the Form D entity type description requirement or the requirement to provide additional

information on the authentication documentation for Update Passphrase and Convert Paper Filer to Electronic Filer requests contact Cecile Peters, Chief, Office of Information Technology, at (202) 551-3600; and in the Division of Investment Management for questions on changing investment company type contact Ruth Armfield Sanders, Senior Special Counsel, Office of Legal and Disclosure, at (202) 551-6989

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.¹ It also describes the requirements for filing using EDGARLink² and the Online Forms/XML Web site.

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.³ Filers may consult the Filer Manual in conjunction with our rules governing mandated electronic filing when preparing documents for electronic submission.⁴

The EDGAR system will be upgraded to Release 9.16 on July 20, 2009 will introduce the following changes: Interactive Data/XBRL Changes: The existing US GAAP Taxonomy will be upgraded to the 2009 US GAAP Taxonomy; the US GAAP Beta 2.0 Taxonomy will no longer be supported; and, the system will support the Schedule of Investments Taxonomy 2008. Taxonomy details can be found on the SEC public website's "EDGAR Standard Taxonomies" web page

¹ 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 23, 2009. See Release No.33-9027 (April 16, 2009) [74 FR 18465].

² This is the filer assistance software we provide filers filing on the EDGAR system.

³ See Rule 301 of Regulation S-T (17 CFR 232.301).

⁴ See Release No. 33-9027 (April 16, 2009) [74 FR 18465] in which we implemented EDGAR Release 9.15.1. For a complete history of Filer Manual rules, please see the cites therein.

<http://www.sec.gov/info/edgar/edgartaxonomies.shtml>). Chapter 6 (Interactive Data) of the EDGAR Filer Manual, Volume II: “EDGAR Filing” has been updated to make minor clarifications to the instructions on XBRL/Interactive Data Tagging.

New Filer Support Hours: The updated EDGAR Filer Manual makes the business hours for all EDGAR Filer Support branches uniform and conforms them to the Commission’s official business hours of 9:00 a.m. to 5:30 p.m. Eastern Time. The manual notes that for the first time filers may leave voice mail for calls placed outside of the official business hours.

Filer Management: Filers will be required to provide the printed name and title or position of the authorized person signing on both the Update Passphrase and Convert Paper Only Filer to Electronic Filer requests, which are faxed to the SEC.

A new fax line will be added for submitting Form ID notarized authentication documentation. The new fax line number will be (703) 813-6961.

The EDGAR Filing Website will be updated to allow filers to change their investment company type (ICT) from the “Enter Series and Classes (Contracts) Information” option under the Retrieve/Edit Data menu.

Minor description changes were made to submission form types DEFM14A and PREM14A.

Along with 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.

You may obtain paper copies of the updated Filer Manual at the following address: Public Reference Room, U.S. Securities and Exchange Commission, 100 F Street, NE, Room 1520,

Washington DC 20549, on official business days between the hours of 10:00 am and 3:00 pm. We will post electronic format copies on the Commission's Web site; the address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>.

Since the Filer Manual relates solely to agency procedures or practice, publication for notice and comment is not required under the Administrative Procedure Act (APA)⁵. It follows that the requirements of the Regulatory Flexibility Act⁶ do not apply.

The effective date for the updated Filer Manual and the rule amendments is August 4, 2009. In accordance with the APA⁷, 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 9.16 is scheduled to be available on July 20, 2009. 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.

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 1933,⁸ Sections 3, 12, 13, 14, 15, 23, and 35A of the Securities Exchange

⁵ 5 U.S.C. 553(b).

⁶ 5 U.S.C. 601- 612.

⁷ 5 U.S.C. 553(d)(3).

⁸ 15 U.S.C. 77f, 77g, 77h, 77j, and 77s(a).

Act of 1934,⁹ Section 319 of the Trust Indenture Act of 1939,¹⁰ and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.¹¹

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

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,”

⁹ 15 U.S.C. 78c, 78l, 78m, 78n, 78o, 78w, and 78ll.

¹⁰ 15 U.S.C. 77sss.

¹¹ 15 U.S.C. 80a-8, 80a-29, 80a-30, and 80a-37.

Version 7 (July 2009). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 12(July 2009). Additional provisions applicable to Form N-SAR filers are set forth in the EDGAR Filer Manual, Volume III: “N-SAR Supplement,” Version 1 (September 2005). 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. 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, Room 1520, Washington, DC 20549, or call (202) 551-5850, on official business days between the hours of 10:00 am and 3:00 pm. Electronic copies are available on the Commission’s Web site. The address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. 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.

By the Commission.

Elizabeth M. Murphy
Secretary

July 28, 2009