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# Filing Fee Test Cases

Prepared by SEC Staff



## **Disclaimer**

These filing fee test cases are provided only as sample references in constructing structured filing fee exhibits. Filers and their agents are responsible for ensuring the accuracy, completeness, and compliance with the filing fee rules of any fee exhibit attachments prior to submission on EDGAR.



## **1. INTRODUCTION & BACKGROUND**

The Securities and Exchange Commission (“SEC” or “Commission”) staff is offering sample test cases with supporting JSON and Inline XBRL sample files which present technically valid fee exhibit scenarios. Filing fee exhibits may be constructed in a structured Inline XBRL format via the online Fee Exhibit Preparation Tool (FEPT) in EDGAR, or constructed outside of EDGAR, also known as filer-constructed documents. The sample test files are included in the “EDGARLink Online Sample files” folder within the EDGARLink Online Technical Specifications zip file. Filers may use these sample files to explore possible presentation format(s) of various fee table scenarios or familiarize themselves with FEPT JSON files which can be used to restore fee tagging exhibits previously generated in FEPT. Technical specifications of the JSON files themselves are not available.



## **2. HOW TO USE THIS DOCUMENT**

SEC staff is providing a set of 32 sample files to support JSON and Inline XBRL test cases to demonstrate the capabilities of FEPT. The scenarios cover testing of fee rules such as 457(a), 457(o), 415(a)(6), 457(f), Other, 457(b), 457(p), 429, and 0-11 in various combinations of Offering, Offset, and Combined Prospectus Table data. Each scenario describes the inputs, actions, and outputs. Each test case describes a particular plausible scenario. The specific data fields are left to the filer to determine within the constraints of the scenario. The system will execute specific actions based on the inputs provided. The outputs cover expected results.

To further assist filers and filing agents with testing, a table showing which submission types are applicable to each test case is provided in [Appendix A](#). The new online FEPT includes features such as prompts, explanations, and automated calculations to assist filers and their agents in producing a structured filing fee exhibit (EX-Filing Fees) in submission-attachment ready format. Alternatively, filers may choose to use third-party XBRL tools to generate the filing fee exhibit for filer-constructed submission using the sample test files as starting templates. If intending to use the sample files for testing structured fee exhibits, the filings can be submitted using the EDGARLink Online interface or as a filer-constructed submission, as TEST. Use the preview functionality to preview your fee exhibit, prior to submission.



Test cases are sample scenarios for technical reference purposes only and should not be considered official guidance. For additional technical guidance, filers and their agents should reference the EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, EDGAR Technical Specifications, and filing fee taxonomy to create structured filing fee exhibits. Filers also should refer to fee calculation instructions on the applicable forms, schedules, and statements. These instructions are generally found under the heading “Calculation of Filing Fee Tables.” These test cases assume a general familiarity with EDGAR and Filing Fees. Please submit your inquiries to SEC Filer Support staff by calling 202-551-8900 option 1.

**Note:** Restoring sample files directly in FEPT will result in errors, such as, “The following fields of the restored file do not match the current exhibit...” The sample files are provided as technical reference samples only and are not intended to be uploaded as is to FEPT. Filers and their agents should use the sample files as templates, and revise the data tags and data values, as appropriate. Valid JSON and Inline XBRL structured fee exhibit files can be created by using FEPT.



## Table of Contents

Disclaimer .....	2
Introduction & Background .....	3
How to use this document .....	4
SUBMIT AN INITIAL REGISTRATION STATEMENT WITH NEW OFFERINGS .....	7
SUBMIT AN AMENDMENT WITH ADDITIONAL SECURITIES AND REFERENCE PREVIOUSLY PAID OFFERINGS .....	8
SUBMIT SECURITIES-RELATED TRANSACTIONAL INFORMATION REQUIRING A FEE USING <b>RULE 0-11</b> .....	9
SUBMIT AN AMENDED EXCHANGE ACT FILING AND REFERENCE FEES PREVIOUSLY PAID .....	10
CLAIM A “TOTAL FEES PREVIOUSLY PAID” INVALID AMOUNT ON A FILING .....	11
CLAIM OFFSET(S) FROM TERMINATED OFFERINGS FOR THE REGISTRATION OF NEW SECURITIES THROUGH <b>RULE 457(p)</b> UNDER THE SECURITIES ACT.....	12
RELY ON <b>457(p)</b> AND CLAIM OFFSETS FROM A FILING THAT DOES NOT FALL WITHIN FIVE YEARS FROM THE “FILING DATE” OF THE INITIAL REGISTRATION STATEMENT FOR WHICH FEES ARE BEING CALCULATED .....	13
RELY ON <b>457(b)</b> AND CLAIM OFFSETS, BUT SPECIFY AN AMOUNT FOR “FEE PAID WITH FEE OFFSET SOURCE” THAT DOES NOT MATCH RECORDS IN EDGAR.....	14
CARRY FORWARD SECURITIES FROM AN EARLIER REGISTRATION STATEMENT .....	15
CARRY FORWARD UNSOLD SECURITIES THAT IS MORE THAN THREE YEARS AFTER THE EFFECTIVE DATE OF THE INITIAL REGISTRATION STATEMENT .....	16
CARRY FORWARD SECURITIES FROM AN EARLIER REGISTRATION STATEMENT THAT DOES NOT EXPIRE PURSUANT TO <b>RULE 415(a)(5)</b> .....	17
INCLUDE A COMBINED PROSPECTUS UNDER <b>RULE 429</b> .....	18
REGISTER CLASSES OF SECURITIES ON AN “UNALLOCATED BASIS” .....	19
REGISTER ADDITIONAL SECURITIES IN THE REGISTRATION STATEMENT FILED UNDER <b>RULE 462(b)(*MEF)</b> FILING .....	20
REGISTER MORE THAN 20% OF THE MAXIMUM AGGREGATE OFFERING PRICE (MAOP) FOR EACH CLASS OF SECURITIES WHEN COMPARED TO THE ORIGINAL REGISTRATION .....	21
NO FEE DUE ON A SCHEDULE DUE TO RELIANCE ON THE IRONWOOD NO-ACTION LETTER .....	22
FEE CALCULATED AS SPECIFIED IN GENERAL INSTRUCTION II.H AND II. I .....	23
INCLUDE ONLY A NARRATIVE DISCLOSURE WITH RESPECT TO A SHELF TAKEDOWN AND SPECIFY THE MAXIMUM AGGREGATE AMOUNT OR OFFERING PRICE FOR POST-EFFECTIVE AMENDMENTS .....	24
INCLUDE THE “FINAL PROSPECTUS” FLAG AS PART OF A NARRATIVE DISCLOSURE ON PROSPECTUSES.....	25
SWITCH FROM <b>457(o)</b> TO <b>457(a)</b> WITH RESPECT TO PREVIOUSLY PAID AMOUNTS, WITH AN INCREASE IN THE MAXIMUM AGGREGATE OFFERING PRICE (MAOP) .....	26
REGISTER NEW SECURITIES AND RELY ON <b>RULE 457(f)</b> TO CALCULATE FEES .....	27
SAVE AND RESTORE A FEE EXHIBIT.....	28
PREVIEW A FEE EXHIBIT IN <b>INLINE XBRL</b> .....	29
VIEW THE WARNING REPORT FOR THE GENERATED <b>INLINE XBRL</b> FEE EXHIBIT.....	30
SUBMIT A FEE BEARING FILING WITH AN INVALID FEE RATE .....	31
SUBMIT A <b>424I</b> FILING THAT REFERENCES A REGISTRATION STATEMENT THAT RELIED ON <b>457(u)</b> .....	32
SUBMIT A <b>424I</b> FILING THAT REFERENCES A REGISTRATION STATEMENT THAT RELIED ON <b>457(o)</b> INSTEAD OF <b>457(u)</b> .....	33
SUBMIT A <b>424I</b> FILING THAT REFERENCES A REGISTRATION STATEMENT FILED USING FEE HEADER DATA.....	34
REGISTER ADDITIONAL SECURITIES ON A PRE-EFFECTIVE AMENDMENT AND CALCULATE FEES USING <b>457(f)</b> WITH NO CHANGE TO MAXIMUM AGGREGATE OFFERING PRICE (MAOP), AND PAY AN ADDITIONAL FEE .....	35
SUBMIT A POST-EFFECTIVE AMENDMENT (POS AM) FILING WITH AN <b>INLINE XBRL</b> FEE EXHIBIT FROM EDGARLINK ONLINE .....	36
VIEW ERROR/WARNINGS/INFORMATIONAL MESSAGES IN THE SUBMISSION NOTIFICATION EMAIL .....	37
RELY ON <b>457(b)</b> TO CLAIM AN OFFSET FROM A REGISTRATION STATEMENT THAT PAID FEES USING THE FEE HEADER DATA .....	38
APPENDIX A-TEST CASES .....	39



<b>TEST CASE #1:</b>	<b>Submit an initial registration statement with new offerings</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit a fee bearing filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• Include new offering line(s) with fees for which the CIK's account has sufficient balance to pay the fee due on the filing.</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case 1
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>1. Filer has a valid CIK/Password to log into the EDGAR Filing Website.</li> <li>2. Filer has sufficient account balance to submit a fee bearing filing.</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading "Calculation of Filing Fee Tables."
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• Filer can include new securities in Offering table, "Table 1: Newly Registered and Carry Forward Securities" for the Fees to be Paid line.</li> <li>• Filing with Inline XBRL fee exhibit is Accepted.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email from EDGAR with accurate details.</li> <li>• System accurately calculates net fee due on the filing and displays the amount in the "Net Fee Due" field.</li> <li>• EDGAR correctly deducts net fee due from the CIK's account balance (viewable from "Retrieve Balance Information" hyperlink on Retrieve/Edit Data screen).</li> </ul>



<b>TEST CASE #2:</b>	<b>Submit an amendment with additional securities and reference previously paid offerings</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>Using standard XBRL tools, prepare the EX-FILING FEES exhibit in Inline XBRL by referring to a) <a href="#">Filing Fee Taxonomy</a> published on sec.gov (b) EDGAR XBRL Guide, and (c) samples published on sec.gov.</li> </ul> <p>As part of the Offering table, Table 1, of the fee exhibit,</p> <ul style="list-style-type: none"> <li>Register additional securities of the same Security Type/Security Class Title in the Fees to be Paid lines as registered on the initial filing (as specified in Test Case#1).</li> <li>Reference previously paid securities for the same Security Type/Security Class Title as specified in Test Case#1 in the Fees Previously Paid lines.</li> </ul> <ul style="list-style-type: none"> <li>Transmit the amendment filing as a filer-constructed submission.</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case 2
<b>FEE EXHIBIT GENERATED:</b>	Using standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>Filer has successfully submitted the initial registration, with an EX-FILING FEES exhibit in Inline XBRL format.</li> <li>Filer references the file number assigned to the initial registration, on this amendment filing.</li> <li>Filer has sufficient account balance to submit a fee bearing filing.</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>System verifies that a Fees Previously Paid line is included for the amendment filing. The system generates an informational message on amendment filings that do not include at least one “Fees Previously Paid” line in Table 1.</li> <li>System locates the previously paid securities for the same Security Type and Security Class Title combination in EDGAR for this amendment filing.</li> <li>System verifies “Maximum Aggregate Offering Price (MAOP)” and “Amount of Registration” fees for each Fees Previously Paid offering line (when the Rule relied on is 457(a) or 457(o)).</li> <li>System verifies that “Total Fees Previously Paid” amount specified is sum of prior actual payments to the Commission.</li> <li>Filing with Inline XBRL fee exhibit is Accepted.</li> <li>System assigns an accession number and file number to the filing.</li> <li>Filer receives an acceptance email from EDGAR with accurate details.</li> <li>System accurately calculates “Total Fees Previously Paid” for the registration.</li> <li>System accurately calculates net fee due on the filing and displays the amount in the “Net Fee Due” field, and deducts the net fee due from the CIK’s account balance.</li> </ul>





<b>TEST CASE #3:</b>	<b>Submit securities-related transactional information requiring a fee using Rule 0-11</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit an initial Exchange Act filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• Provide the “Transaction valuation” values(s) in Table 1: “Transaction Valuation” for the Fees to Be Paid lines.</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case 3
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>1. Filer has a valid CIK/Password to log into the EDGAR Filing Website.</li> <li>2. Filer has sufficient account balance to submit a fee bearing filing.</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• Filer is able to provide the “Transaction valuation” value(s) in Table 1 for Fees to be Paid lines.</li> <li>• The Exchange Act filing with the fee exhibit in inline XBRL is Accepted.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email from EDGAR with accurate details.</li> <li>• System accurately calculates the “Total Fees Due for Filing.”</li> <li>• System accurately calculates the net fee due on the filing and displays the amount in the “Net Fee Due” field.</li> <li>• EDGAR correctly deducts the net fee due from the CIK’s account balance (viewable from the “Retrieve Balance Information” hyperlink on the Retrieve/Edit Data screen).</li> </ul>



<b>TEST CASE #4:</b>	<b>Submit an amended Exchange Act filing and reference fees previously paid</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit an amended Exchange Act filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• Provide the “Transaction valuation” value(s) in Table 1 for the Fees Previously Paid lines, and if applicable include the Fees to be Paid line.</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case 4
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>1. Filer has successfully submitted the initial registration, with an EX-FILING FEES exhibit in Inline XBRL format.</li> <li>2. Filer references the file number of the initial Exchange Act filing on the amendment filing.</li> <li>3. Filer has sufficient account balance to submit a fee bearing filing.</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• Filer is able to provide the “Transaction valuation” in Table 1 for both Fees to be Paid and Fees Previously Paid lines.</li> <li>• System verifies that a Fees Previously Paid line is included for the amendment filing. The system generates a warning message on amendment filings that do not include at least one “Fees Previously Paid” line in Table 1.</li> <li>• System provides an informational message that “Total Fees Previously Paid” amount specified should be the sum of prior actual payments to the Commission when the filer includes a Fees Previously Paid line.</li> <li>• Amended Exchange Act filing with the fee exhibit in Inline XBRL is Accepted.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email from EDGAR with accurate details.</li> <li>• System accurately calculates the “Total Fees Due for Filing.”</li> <li>• System accurately calculates the “Net Fee Due” on the filing.</li> <li>• EDGAR correctly deducts the net fee due from the CIK’s account balance (viewable from the “Retrieve Balance Information” hyperlink on the Retrieve/Edit Data screen).</li> </ul>



<b>TEST CASE #5:</b>	<b>Claim a “Total Fees Previously Paid” invalid amount on a filing</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit a fee bearing filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• Include a Fees Previously Paid offering line for the same Security Type/Security Class Title in the Offering Table, “Table 1: Newly Registered and Carry Forward Securities” as registered on the initial filing (as specified in Test Case # 2).</li> <li>• Specify a “Total Fees Previously Paid” amount which is not the sum of prior actual payments to the Commission.</li> </ul> <p><i>Note: The initial filing must include an Inline XBRL Fee Exhibit to perform this test.</i></p>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case 5
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>1. Filer has successfully submitted the initial registration, with an EX-FILING FEES exhibit in Inline XBRL format.</li> <li>2. Filer references the file number of the initial registration, on the amendment filing.</li> <li>3. Filer has sufficient account balance to submit a fee bearing filing.</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• System locates the previously paid securities for the same Security Type and Security Class Title combination in EDGAR for this amendment filing.</li> <li>• System generates a warning message to notify the filer that “Total Fees Previously Paid” amount specified is not the sum of prior actual payments to the Commission. <i>Note: For Exchange Act amended filings, if a filer provides the “Total Fees Previously Paid” amount the system will not perform any validation by comparing with the total fees previously paid for the filing. Instead, the system will accept the filing and generate the following informational message: “The Total Fees Previously Paid amount should be the aggregate of the prior payments made to the Commission.”</i></li> <li>• Filing with the Inline XBRL fee exhibit is Accepted.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email from EDGAR, which includes the warning message that the “Total Fees Previously Paid” amount specified is not the sum of prior actual payments to the Commission.</li> </ul>



<b>TEST CASE #6:</b>	<b>Claim offset(s) from terminated offerings for the registration of new securities through Rule 457(p) under the Securities Act</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit a fee bearing filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• Include new offering line(s) in the Offering table, “Table 1: Newly Registered and Carry Forward Securities.”</li> <li>• Rely on Rule 457(p) and Offset part of the fee due on this filing and reference filing(s) in the Fee Offset Claim line(s) and Fee Offset Source line(s) in “Table 2 Fee Offset Claims and Sources” of the Fee Exhibit.</li> <li>• Provide an explanation for “Statement of Withdrawal, Termination, or Completion.”</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case 6
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>1. Filer has successfully submitted a filing with an EX-FILING FEES exhibit in Inline XBRL format that can be used to claim an offset on the current filing.</li> <li>2. Filer references the file number of the prior filing for the Fee Offset Claim and Source lines.</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• For the Fee Offset Claim and Offset Source lines, the system performs a successful lookup of the previous filing and confirms the file number.</li> <li>• Filing with the Inline XBRL fee exhibit is Accepted.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email from EDGAR with accurate details.</li> <li>• System accurately calculates the net fee due on the filing and displays the amount in the “Net Fee Due” field (Total Registration Fees minus Total Fees Previously Paid minus Total Fee Offset).</li> <li>• EDGAR correctly deducts the net fee due from the CIK’s account balance (viewable from the “Retrieve Balance Information” hyperlink on the Retrieve/Edit Data screen).</li> </ul>



<b>TEST CASE #7:</b>	<b>Rely on 457(p) and claim offsets from a filing that does not fall within five years from the “Filing Date” of the initial registration statement for which fees are being calculated</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit a fee bearing filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• Include new offering line(s) in the Offering table, “Table 1: Newly Registered and Carry Forward Securities.”</li> <li>• Rely on Rule 457(p) and offset the entire fee due on this filing; reference a single filing in the Fee Offset Claim line and Fee Offset Source line in Table 2 of the Fee Exhibit.</li> <li>• Specify an “Initial Filing Date” in a Fee Offset Claim line that does not fall within five years of the initial “Filing Date” of the registration statement for which fees are being calculated.</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case 7
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>1. Filer successfully submitted a filing that dates back to more than five years from the “Filing Date” of the initial registration statement for which fees are being calculated.</li> <li>2. Filer references the file number of the prior filing (dating back to more than five years).</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• For the Fee Offset Claim and Offset Source lines, the system performs a successful lookup of the previous filing and confirms the file number.</li> <li>• System displays a warning message that the “Initial Filing Date” does not fall within five years of the initial “Filing Date” of the registration statement for which fees are being calculated.</li> <li>• Filing with the Inline XBRL fee exhibit is Accepted.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email from EDGAR, which includes the warning message that the “Initial Filing Date” does not fall within five years of the initial “Filing Date” of the registration statement for which fees are being calculated.</li> <li>• System calculates the “Net Fee Due” on the filing as \$0.</li> </ul>



<b>TEST CASE #8:</b>	<b>Rely on 457(b) and claim offsets, but specify an amount for “Fee Paid with Fee Offset Source” that does not match records in EDGAR</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit a fee bearing filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• Include new offering line(s) in the Offering table, “Table 1: Newly Registered and Carry Forward Securities.”</li> <li>• Rely on Rule 457(b) and offset the entire fee due on this filing.</li> <li>• Reference the same 33 Act filing in the Fee Offset Claim line and Fee Offset Source line in Table 2 of the Fee Exhibit.</li> <li>• Provide an amount in “Fee Paid with Fee Offset Source” that is greater than the amount paid by the filer to the Commission for the file number associated with the reported Filing Date.</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case 8
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>1. Filer has successfully submitted a filing with an EX-FILING FEES exhibit in Inline XBRL format that can be used to claim an offset on the current filing.</li> <li>2. Filer references the file number of the prior filing as the File number for the Fee Offset Claim and Source lines.</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• For the Fee Offset Claim and Offset Source lines, system performs a successful lookup of the previous filing and confirms the file number.</li> <li>• For 33 Act filings cited as Fee Offset Sources, system validates that the filer paid at least as much as is reported for fees paid amount based on file number associated with the reported Filing Date and generates a warning.</li> <li>• Filing with the Inline XBRL fee exhibit is Accepted.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email from EDGAR, which includes the warning message that the filer did not pay at least as much as reported for fees paid amount based on file number associated with the reported Filing Date.</li> </ul>



<b>TEST CASE #9:</b>	<b>Carry forward securities from an earlier registration statement</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit a fee bearing filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• Register new securities in the Offering Table, “Table 1: “Newly Registered and Carry Forward Securities” for the Fees to be Paid line.</li> <li>• Carry forward unsold securities and their associated fees from an earlier registration by including this in the Offering Table, “Table 1: “Newly Registered and Carry Forward Securities.”</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case 9
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>1. Filer has successfully submitted a registration statement with an EX-FILING FEES exhibit in Inline XBRL format.</li> <li>2. Filer references the file number of the prior filing as the carry forward File Number.</li> <li>3. Filer has sufficient account balance to submit a fee bearing filing.</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• Filer is able to include new securities in the Offering table, “Table 1: Newly Registered and Carry Forward Securities.”</li> <li>• System allows the filer to carry forward securities and their associated fees to the current filing.</li> <li>• A successful lookup to the previous filing(s) occurs for the carry forward “Amount Registered” and/or, “Maximum Aggregate Offering Price (MAOP)” for the same Security Type and Security Class Title combination in EDGAR for the file number specified.</li> <li>• System accurately calculates the net fee due on the filing and displays the amount in the “Net Fee Due” field.</li> <li>• Filing with the Inline XBRL fee exhibit is Accepted.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email from EDGAR with accurate details.</li> <li>• EDGAR correctly deducts the net fee due from the CIK’s account balance (viewable from the “Retrieve Balance Information” hyperlink on the Retrieve/Edit Data screen).</li> </ul>





<b>TEST CASE #10:</b>	<b>Carry forward unsold securities that is more than three years after the effective date of the initial registration statement</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit a fee bearing filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• Register new securities in the Offering Table, “Table 1: Newly Registered and Carry Forward Securities” in the Fees to be Paid line.</li> <li>• Carry forward unsold securities from an earlier registration where the “Carryforward Initial Effective date” of the prior filing is more than three years from the initial “Filing Date” of the current replacement registration statement.</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case #10
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>1. Filer has successfully submitted an earlier registration statement for which the system assigned an effective date (generated an EFFECT), but it is more than three years from the Filing date of the current replacement registration statement</li> <li>2. Filer references the file number of the prior filing (dating back to more than three years).</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• Filer is able to include new securities in the Offering table, “Table 1. Newly Registered and Carry Forward Securities.”</li> <li>• System displays a warning message that the “Carryforward Initial effective Date” is more than three years from the initial “Filing Date” of this replacement registration statement.</li> <li>• Filing with the Inline XBRL fee exhibit is Accepted.</li> <li>• System assigns an accession number and file number to filing.</li> <li>• Filer receives an acceptance email from EDGAR, which includes the warning message that the “Carryforward Initial effective Date” is more than three years from the initial “Filing Date” of this replacement registration statement.</li> <li>• System accurately calculates the net fee due on the filing and displays the amount in the “Net Fee Due” field.</li> <li>• EDGAR correctly deducts the net fee due from the CIK’s account balance (viewable from the “Retrieve Balance Information” hyperlink on the Retrieve/Edit Data screen).</li> </ul>





<b>TEST CASE #11:</b>	<b>Carry forward securities from an earlier registration statement that does not expire pursuant to Rule 415(a)(5)</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit a fee bearing filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• Attempt to carry forward securities pursuant to Rule 415(a)(6) from a filing that is not allowed</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case #11
<b>FEE EXHIBIT GENERATED:</b>	Using standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	1. Filer can transmit Form F-10 as a filer-constructed submission on EDGAR Filing Website.
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• System generates a warning to notify the filer that carry forward from a Form F-10 filing, for example, is not allowed because offerings registered on that form would not expire pursuant to Rule 415(a)(5).</li> <li>• Filing with the Inline XBRL fee exhibit is Accepted.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email from EDGAR, which includes the warning that carry forward from a Form F-10 filing is not allowed because offerings registered on that form would not expire pursuant to Rule 415(a)(5).</li> <li>• System accurately calculates the net fee due on the filing and displays the amount in the “Net Fee Due” field.</li> <li>• EDGAR correctly deducts the net fee due from the CIK’s account balance (viewable from the “Retrieve Balance Information” hyperlink on the Retrieve/Edit Data screen).</li> </ul>



<b>TEST CASE #12:</b>	<b>Include a combined prospectus under Rule 429</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit a fee bearing filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• Register new securities in the Offering Table, “Table 1: Newly Registered and Carry Forward Securities” in the Fees to be Paid line.</li> <li>• Include one or more combined prospectus (es) in the Prospectus table, “Table 3: Combined Prospectuses.”</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case #12
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>1. Filer has successfully submitted an earlier effective registration statement with the Inline XBRL fee exhibit and registered securities that may be offered and sold using the combined prospectus in the current filing.</li> <li>2. Filer references the file number of the earlier effective registration statement.</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• Filer is able to include new securities in the Offering table, “Table 1: Newly Registered and Carry Forward Securities.” Filer is able to include combined prospectuses in “Table 3: Combined Prospectuses.”</li> <li>• For the Combined Prospectus lines in Table 3, a successful lookup to the previous filing(s) occurs based on “Form Type,” “File Number,” and “Initial Effective Date.”</li> <li>• A successful lookup to the previous filing(s) occurs for the “Amount of Securities Previously Registered” and/or, “Maximum Aggregate Offering Price of Securities Previously Registered” values based on the Security Type and Security Class Title combination.</li> <li>• Filing with the Inline XBRL fee exhibit is Accepted.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email from EDGAR with accurate details.</li> <li>• System accurately calculates the net fee due on the filing and displays the amount in the “Net Fee Due” field.</li> <li>• EDGAR correctly deducts the net fee due from the CIK’s account balance.</li> </ul>



<b>TEST CASE #13:</b>	<b>Register classes of securities on an “unallocated basis”</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit a fee bearing filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• Register classes of securities on an unallocated basis with Security Type “Unallocated (Universal) Shelf” (UUS) and specify the Maximum Aggregate Offering Price (MAOP) for all the classes on a combined basis.</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case #13
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	1. Filer has sufficient account balance to submit a fee bearing filing.
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• For “Unallocated (Universal) Shelf” security type, filer is able to include classes of securities (sub-items) in reliance on Rule 457(o) in the Offering table, “Table 1: Newly Registered and Carry Forward Securities.”</li> <li>• Filer specifies the MAOP on a combined basis for all sub-items in the Unallocated (Universal) Shelf offering line. Note: Filers can optionally provide MAOP for each sub-item of the Unallocated (Universal) Shelf offering line.</li> <li>• Filer omits the title for the Unallocated Universal Shelf offering line but includes the title for the sub-items.</li> <li>• Filing with the Inline XBRL fee exhibit is Accepted.</li> <li>• System assigns an accession number and file number to filing.</li> <li>• Filer receives an acceptance email from EDGAR with accurate details.</li> <li>• System accurately calculates the net fee due on filing and displays the amount in the “Net Fee Due” field.</li> <li>• EDGAR correctly deducts the net fee due from the CIK’s account balance (viewable from the “Retrieve Balance Information” hyperlink on the Retrieve/Edit Data screen).</li> </ul>



<b>TEST CASE #14:</b>	<b>Register additional securities in the registration statement filed under Rule 462(b)(*MEF) filing</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit a fee bearing initial filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• Reference the 462(b) file number on the *MEF filing.</li> <li>• Register additional securities of the same security type/ classes in the *MEF filing that was included in the original registration statement.</li> <li>• Register a new security type and class in the *MEF filing that was not included in the original registration statement.</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case #14
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>1. Filer has successfully submitted an earlier effective registration statement with the Inline XBRL fee exhibit</li> <li>2. Filer references the file number of the earlier effective registration statement as the 462B file number on the MEF filing.</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• System allows the filer to include additional securities of the same security type/ classes in the *MEF filing that were included in the original registration statement.</li> <li>• System generates a warning if the filer attempts to include a new Security type/Security class on the *MEF filing that was not originally included on the registration.</li> <li>• Filing with the fee exhibit in inline XBRL is Accepted.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email from EDGAR with accurate details.</li> <li>• System accurately calculates the net fee due on the filing and displays the amount in the “Net Fee Due” field.</li> <li>• EDGAR correctly deducts the net fee due from the CIK’s account balance (viewable from the “Retrieve Balance Information” hyperlink on the Retrieve/Edit Data screen).</li> </ul>



<b>TEST CASE #15:</b>	<b>Register more than 20% of the Maximum Aggregate Offering Price (MAOP) for each class of securities when compared to the original registration</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit a fee bearing initial filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• Reference the 462(b) file number on the *MEF filing.</li> <li>• Register more than 20% of the MAOP for a security type/class of securities included in the *MEF filing when compared to the original registration statement.</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case #15
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>1. Filer has successfully submitted an earlier effective registration statement with an Inline XBRL fee exhibit</li> <li>2. Filer references the file number of the earlier effective registration statement as the 462B file number on the *MEF filing.</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• System generates a warning if the filer includes more than 20% of the MAOP for a security type/class of securities in the *MEF filing when compared to the original registration statement.</li> <li>• Filing with the Inline XBRL fee exhibit is Accepted.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email from EDGAR, which includes the warning that the filer has included more than 20% of the MAOP for a security type/class of securities in the *MEF filing when compared to the original registration statement.</li> <li>• System accurately calculates the net fee due on the filing and displays the amount in the “Net Fee Due” field.</li> <li>• EDGAR correctly deducts the net fee due from the CIK’s account balance (viewable from the “Retrieve Balance Information” hyperlink on the Retrieve/Edit Data screen).</li> </ul>



<b>TEST CASE #16:</b>	<b>No fee due on a Schedule due to reliance on the Ironwood No-Action letter</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit a fee bearing filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• Override the system-computed value for the “Amount of Filing Fee” field and specify a zero-transaction valuation. Include a footnote explaining why no money is owed on the filing. (See Ironwood Multi-Strategy Fund LLC and Ironwood Institutional Multi-Strategy Fund LLC, SEC No-Action Letter (pub. avail. April 19, 2017).</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case #16
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	1. Filer is a registered N-2 Investment Company closed-end fund.
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• System allows the filer to override the system-computed value for the “Amount of Filing Fee” field and specify a zero-transaction valuation. <i>Note: This exception of allowing a zero value for the fees to be paid line will be restricted to registered closed-end funds. If for some reason a filer eligible to rely on the relief does not have an N-2 Investment Company Type, this can be remedied by updating the filer’s Series/Class information (triggering a SCUPDAT filing).</i></li> <li>• System generates the following warning when filer overrides the system-computed value for the “Amount of Filing” field with a \$0: “The Amount of Filing Fee is not the product of Transaction Valuation and Fee Rate. Please explain if the Issuer is availing itself of the SEC staff’s no-action relief in Ironwood Multi-Strategy Fund LLC and Ironwood Institutional Multi-Strategy Fund LLC, SEC No-Action Letter (pub. avail. April 19, 2017) in the accompanying footnote.”</li> <li>• Filing with the Inline XBRL fee exhibit is Accepted.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email from EDGAR with accurate details.</li> </ul>



<b>TEST CASE #17:</b>	<b>Fee calculated as specified in General Instruction II.H and II. I</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit a fee bearing filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• Calculate fee for an exchange offer or for business combinations in the Filing Fee Table of Form F-10, as specified in General Instruction II.H or II.I.</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case #17
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>1. Filer is able to transmit Form F-10 as a filer-constructed submission on EDGAR Filing Website.</li> <li>2. Filer can access Form F-10 on the EDGARLink Online application and access the Fee Exhibit Preparation Tool.</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• Allows the filer to specify Rule 457(a), 457(o), or Other in Table 1 and separately disclose the following values (as specified in General Instruction II.H and Instruction 2.A.ii. b for an exchange offer or General Instruction II.I and Instruction 2.A.ii.c for a business combination) as a footnote: <ul style="list-style-type: none"> <li>○ Amount of Securities</li> <li>○ Value per Share</li> <li>○ Total Value of securities</li> <li>○ Cash Consideration That May be received or Cash Consideration To Be paid</li> <li>○ Maximum Aggregate Offering Price (MAOP)</li> </ul> </li> <li>• Filing with the Inline XBRL fee exhibit is Accepted.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email from EDGAR with accurate details.</li> <li>• System accurately calculates the net fee due on the filing and displays the amount in the “Net Fee Due” field.</li> <li>• EDGAR correctly deducts the net fee due from the CIK’s account balance (viewable from the “Retrieve Balance Information” hyperlink on the Retrieve/Edit Data screen).</li> </ul>



<b>TEST CASE #18:</b>	<b>Include only a Narrative Disclosure with respect to a shelf takedown and specify the Maximum Aggregate Amount or Offering Price for Post-effective Amendments</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit a fee bearing filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• Include only a Narrative Disclosure in the exhibit with the Maximum Aggregate Amount and/or Maximum Aggregate Offering Price.</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case #18
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>1. Filer has submitted an earlier registration statement to be able to submit a POSASR, POSAM, or N-2 POSASR filing.</li> <li>2. Filer references the File Number of the initial registration statement.</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• Include only the Narrative Disclosure with the Maximum Aggregate Amount and/or Maximum Aggregate Offering Price. Filing with the Inline XBRL fee exhibit is Accepted.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email with accurate details.</li> </ul>





<b>TEST CASE #19:</b>	<b>Include the “Final Prospectus” flag as part of a narrative disclosure on prospectuses</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit a fee bearing filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• Include only a Narrative Disclosure that specifies: <ul style="list-style-type: none"> <li>○ This is a final prospectus for the related offering (by selecting the “This is a final prospectus for the related offering” check box on the 424B* submission on the FEPT or specifying this value as “True” in the filer constructed Inline XBRL fee exhibit).</li> <li>○ The Maximum Aggregate Amount or Maximum Aggregate Offering Price (MAOP), and additional narrative disclosure text.</li> </ul> </li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case #19
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>1. Filer has submitted an earlier registration statement to be able to submit a final prospectus.</li> <li>2. Filer references the File Number of the initial registration statement.</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• Include only the Narrative Disclosure with “This is a final prospectus for the related offering” and the Maximum Aggregate Amount or MAOP.</li> <li>• Filing with the Inline XBRL fee exhibit is Accepted.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email with accurate details.</li> </ul>



<b>TEST CASE #20:</b>	<b>Switch from 457(o) to 457(a) with respect to previously paid amounts, with an increase in the Maximum Aggregate Offering Price (MAOP)</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit a fee bearing filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• On a pre-effective amendment: <ul style="list-style-type: none"> <li>○ Switch from Rule 457(o) to Rule 457(a).</li> <li>○ Recalculate the fee for the entire filing.</li> <li>○ Include the new planned offering amounts on the Fees to be Paid lines and omit the amount previously paid from the Fees Previously Paid lines.</li> <li>○ Claim an offset using Rule 457(b) in the amount of previously paid fees on the original registration, up to the amount now due; and</li> <li>○ Explain the details related to the change in rule reliance in a footnote to Table 1.</li> </ul> </li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case #20
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	1. Filer has registered a class of securities under 457(o) and specified the Maximum Aggregate Offering Price on the initial filing.
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• System allows the filer to switch from Rule 457(o) to Rule 457(a) and calculate the fee for the class under 457(a).</li> <li>• System allows the filer to claim the amount previously paid on the registration as a 457(b) offset.</li> <li>• For the Fee Offset Claim and Offset Source lines, a successful lookup to the previous filings occurs and system confirms the file numbers.</li> <li>• Filing with the Inline XBRL fee exhibit is Accepted.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email from EDGAR with accurate details.</li> <li>• System calculates the “Net Fee Due” on the filing as \$0.</li> </ul>



<b>TEST CASE #21:</b>	<b>Register new securities and rely on Rule 457(f) to calculate fees</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit an initial fee bearing filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• Include new offering line(s) in which the rule relied on is Rule 457(a), Rule 457(o), or Other, and rely on Rule 457(f) in the footnote to calculate fees.</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case #21
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>1. Filer has a valid CIK/Password to log into the EDGAR Filing Website.</li> <li>2. Filer has sufficient account balance to submit a fee bearing filing.</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• Allows filer to specify Rule 457(a), 457(o), or Other in the Offering Table, “Table 1: Newly Registered and Carry Forward Securities” and separately disclose the following values as part of Rule 457(f) footnote: <ul style="list-style-type: none"> <li>○ Amount of securities To Be Received or Cancelled</li> <li>○ Value Per share To Be Received or Cancelled</li> <li>○ Total Value of Securities To Be Received or Cancelled</li> <li>○ Cash Consideration Received by the Registrant and/or Cash Consideration (Paid) by the Registrant</li> <li>○ Maximum Aggregate Offering Price (MAOP)</li> <li>○ Fee Note (required)</li> </ul> </li> <li>• Filing with the Inline XBRL fee exhibit is Accepted.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email from EDGAR with accurate details.</li> <li>• System accurately calculates the net fee due on the filing and displays the amount in the “Net Fee Due” field.</li> <li>• EDGAR correctly deducts the net fee due from the CIK’s account balance (viewable from the “Retrieve Balance Information” hyperlink on the Retrieve/Edit Data screen).</li> </ul>



<b>TEST CASE #22:</b>	<b>Save and restore a fee exhibit</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Save a partially completed fee data by selecting the “Save” option on the FEPT. The system saves the fee exhibit in .json format to the filer’s computer. (The system will permit the filer to save the exhibit when there is at least one line of data entered successfully.)</li> <li>• Access the FEPT and select the “Restore” option.</li> <li>• Complete “Table 1: Newly Registered and Carry Forward Securities”, “Table 2: Fee Offset Claims and Sources”, and/or “Table 3: Combined Prospectuses” data on this filing.</li> <li>• Submit a fee bearing filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case #22
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>1. Filer is able to access the Fee Exhibit Preparation Tool.</li> <li>2. Filer is able to select the “Save” and “Restore” options on the Fee Exhibit Preparation Tool.</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide and EDGAR XBRL Guide for applicable Filing Fee instructions.
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• FEPT allows the filer to save and restore the Inline XBRL fee exhibit.</li> <li>• FEPT restores all the data that was saved.</li> <li>• Filing with the Inline XBRL fee exhibit is Accepted.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email from EDGAR with accurate details.</li> <li>• System accurately calculates the net fee due on the filing and displays the amount in the “Net Fee Due” field.</li> <li>• EDGAR correctly deducts the net fee due from the CIK’s account balance (viewable from the “Retrieve Balance Information” hyperlink on the Retrieve/Edit Data screen).</li> </ul>



<b>TEST CASE #23:</b>	<b>Preview a fee exhibit in Inline XBRL</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Preview the fee exhibit data by selecting the “Preview” option on the FEPT.</li> <li>• Submit the fee bearing filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case #23
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT)
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>1. Filer is able to access the Fee Exhibit Preparation Tool.</li> <li>2. Filer is able to view the “Preview” option on the Fee Exhibit Preparation Tool.</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide for applicable Filing Fee instructions.
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• Filer views an in-progress or fully completed Inline XBRL Filing Fees exhibit in a separate browser tab, when the “Preview” option is selected on the FEPT. <i>Note: Filers must include at least one line of fee data (in Table 1, Table 2, or Table 3, or provide fee calculations for at least one class of securities for a 424I filing) prior to previewing the exhibit.</i></li> <li>• Filing with the Inline XBRL fee exhibit is Accepted.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email from EDGAR with accurate details.</li> <li>• System accurately calculates the net fee due on the filing and displays the amount in the “Net Fee Due” field.</li> <li>• EDGAR correctly deducts the net fee due from the CIK’s account balance (viewable from the “Retrieve Balance Information” hyperlink on the Retrieve/Edit Data screen).</li> </ul>



<b>TEST CASE #24:</b>	<b>View the warning report for the generated inline XBRL fee exhibit</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>View the validation warnings/error messages for the generated Filing Fees exhibit in a separate browser tab, when the filer selects “View Warning Report” option (the eye icon next to the “Error Warning Report”) on the FEPT. <i>Note: Filers must generate the exhibit prior to viewing the validation warnings/errors/informational messages for the in-progress Filing Fees exhibit.</i></li> <li>Submit the fee bearing filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case #24
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT)
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>Filer is able to access the Fee Exhibit Preparation Tool.</li> <li>Filer is able to view/select the “View Warning Report” option (the eye icon next to the “Error Warning Report”) on the Fee Exhibit Preparation Tool.</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide and EDGAR XBRL Guide for applicable Filing Fee instructions.
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>For invalid fee data entered in Table 1, Table 2, and/or Table 3 data, the system generates errors/warnings/informational messages as applicable.</li> <li>Generate the exhibit (even if the filing includes warnings/informational messages).</li> <li>View warning report for the filing in a separate browser tab.</li> <li>Filing with the Inline XBRL fee exhibit is Accepted.</li> <li>System assigns an accession number and file number to the filing.</li> <li>Filer receives an acceptance email from EDGAR, which includes the system generated warnings/informational messages as applicable.</li> <li>System accurately calculates the net fee due on the filing and displays the amount in the “Net Fee Due” field.</li> <li>EDGAR correctly deducts the net fee due from the CIK’s account balance (viewable from the “Retrieve Balance Information” hyperlink on the Retrieve/Edit Data screen).</li> </ul>



<b>TEST CASE #25:</b>	<b>Submit a fee bearing filing with an invalid fee rate</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Include an invalid fee rate for the Fees to be Paid offering line(s) in the Offering table, “Table 1: Newly Registered and Carryforward Securities” (i.e., fee rate not based on the current date).</li> <li>• Submit a fee bearing filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case #25
<b>FEE EXHIBIT GENERATED:</b>	Using standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	1. Filer is able to prepare the EX-FILING FEES exhibit in Inline XBRL format using XBRL tools.
<b>STEPS:</b>	Refer to EDGAR XBRL Guide for applicable Filing Fee instructions.
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• System notifies the filer of the invalid fee rate via a warning message.</li> <li>• System accurately calculates the Net Fee Due on the filing based on the invalid fee rate. <i>Note: EDGAR will not recalculate the values for the following filing-level field based on the current fee rate: Total Offering Amounts, Total Fees Previously Paid, Total Fee Offsets, and Net Fee Due. The system will not consider the fee rate for filings that rely on Rules 457(r), 457(s), or 457(u) when fees are not being calculated.</i></li> <li>• Filing with the Inline XBRL fee exhibit is Accepted.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email from EDGAR, which includes the warning related to the invalid fee rate.</li> <li>• EDGAR correctly deducts the net fee due from the CIK’s account balance (viewable from the “Retrieve Balance Information” hyperlink on the Retrieve/Edit Data screen).</li> </ul>



<b>TEST CASE #26:</b>	<b>Submit a 424I filing that references a registration statement that relied on 457(u)</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit a fee bearing 424I filing with the EX-FILING FEES exhibit in Inline XBRL format,</li> <li>• which references a registration statement (F-1, S-1, F-3, or S-3) that relied on Rule 457 (u) and registered an indeterminate amount of Exchange-Traded Vehicle Securities (ETVs). No fees were paid on the registration statement.</li> <li>• Pay the fees on the 424I filing for those securities on a net -sales basis.</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case #26
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>1. Filer has successfully submitted an initial registration statement (F-1, S-1, F-3, or S-3) that included an EX-FILING FEE exhibit in inline XBRL format. The registration statement referenced Rule 457(u) and specified “Exchange Traded Vehicle Securities” as the Security Type.</li> <li>2. Filer references the file number of the prior registration statement on this 424I filing.</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• The 424I filing with the Inline XBRL fee exhibit is Accepted.</li> <li>• System accurately calculates the net fee due on the filing and displays the amount in the “Net Fee Due” field.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email from EDGAR with accurate details.</li> <li>• EDGAR correctly deducts the net fee due from the CIK’s account balance (viewable from the “Retrieve Balance Information” hyperlink on the Retrieve/Edit Data screen).</li> </ul>





<b>TEST CASE #27:</b>	<b>Submit a 424I filing that references a registration statement that relied on 457(o) instead of 457(u)</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit a fee bearing 424I filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• On the 424I filing, provide the file number of the prior registration statement (F-1, S-1, F-3, or S-3) that relied on Rule 457 (o) and a security type of “Exchange Traded Vehicle Securities” instead of relying on Rule 457(u) and a security type of “Exchange Traded Vehicle Securities”.</li> <li>• The prior filing included the EX-FILING FEES exhibit in Inline XBRL format.</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case #27
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>1. Filer has successfully submitted an initial registration statement (F-1, S-1, F-3, or S-3) that included an EX-FILING FEE exhibit in inline XBRL format. The registration statement referenced Rule 457(o) and specified “Exchange Traded Vehicle Securities” as the Security Type.</li> <li>2. Filer references the file number of the prior registration statement on this 424I filing.</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• The 424I filing with the Inline XBRL fee exhibit is Suspended since the filing did not reference a prior filing which relied on Rule 457(u) and security type of “Exchange Traded Vehicle Securities” (instead the registration statement F-1, S-1, F-3, or S-3 relied on Rule 457(o) and a security type of Exchange-Traded Vehicle Securities (ETVs) in the Inline XBRL fee exhibit).</li> <li>• Filer receives a Suspension email from EDGAR, which includes the reason for suspension.</li> </ul>



<b>TEST CASE #28:</b>	<b>Submit a 424I filing that references a registration statement filed using fee header data</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit a fee bearing 424I filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• On the 424I filing, provide the file number of the prior registration statement (F-1, S-1, F-3, or S-3) that was filed using fee header data. The prior registration statement relied on security type “Exchange Traded Vehicle Securities” and Type of Payment of “Indeterminate.”</li> <li>• Pay the fees on the 424I filing for those securities on a net -sales basis.</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case #28
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>1. Filer has successfully submitted an initial registration statement (F-1, S-1, F-3, or S-3) using EDGARLink Online fee header data (filing does not include the EX-FILING FEE exhibit in inline XBRL format).</li> <li>2. Filer references the file number of the prior registration statement on this 424I filing.</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• The 424I filing with the Inline XBRL fee exhibit is Accepted.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email from EDGAR with accurate details.</li> <li>• System accurately calculates the net fee due on the filing and displays the amount in the “Net Fee Due” field.</li> <li>• EDGAR correctly deducts the net fee due from the CIK’s account balance (viewable from the “Retrieve Balance Information” hyperlink on the Retrieve/Edit Data screen).</li> </ul>



<b>TEST CASE #29:</b>	<b>Register additional securities on a pre-effective amendment and calculate fees using 457(f) with no change to Maximum Aggregate Offering Price (MAOP), and pay an additional fee</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit a pre-effective amendment filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• Include additional securities (of the same class previously paid on the original filing) under Rule 457(a) and separately reference Rule 457(f) in a footnote, including relevant information in the Fees to be Paid section of Table 1. Also, include the previously paid securities under Rule 457(a) in the Fees Previously Paid section of Table 1, and separately reference Rule 457(f) in a footnote, including relevant information.</li> <li>• Table 1 reflects an allocation of MAOP between the previously paid shares and the newly registered shares.</li> <li>• Since there is an increase in the amount of shares offered by the filer, 457(a) requires that “an additional filing fee, computed on the basis of the offering price of the additional securities, shall be paid.”</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case #29
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	1. Filer has successfully submitted the initial registration statement
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• Allows the filer to specify Rule 457(a) in the Fees to be Paid and Fees Previously Paid lines of the Offering Table, “Table 1: Newly Registered and Carry Forward Securities” and separately disclose the relevant information as part of Rule 457(f) footnote.</li> <li>• MAOP value in 457(f) footnotes equals the sum of MAOP for all lines in Table 1 that reference 457(f) footnotes.</li> <li>• System calculates an additional fee for the newly added securities.</li> <li>• Filing with the Inline XBRL fee exhibit is Accepted.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filer receives an acceptance email from EDGAR with accurate details.</li> <li>• System accurately calculates the net fee due on the filing and displays the amount in the “Net Fee Due” field.</li> <li>• EDGAR correctly deducts the net fee due from the CIK’s account balance (viewable from the “Retrieve Balance Information” hyperlink on the Retrieve/Edit Data screen).</li> </ul>



<b>TEST CASE #30:</b>	<b>Submit a Post-effective Amendment (POS AM) filing with an Inline XBRL fee exhibit from EDGARLink Online</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>Submit a fee bearing POS AM filing with the EX-FILING FEES exhibit in Inline XBRL format from the EDGARLink Online interface. <i>Note: Filers can submit a POS AM filing with the EX-FILING FEES exhibit in Inline XBRL format as a filer-constructed submission.</i></li> <li>Select the “Attach Inline XBRL Filing Fee exhibit?” on the “Documents” tab of the POS AM interface to access the FEPT.</li> <li>Using the FEPT, include new offering line(s) in the Offering table, “Table 1: Newly Registered and Carry Forward Securities”; include “Table 2: Fee Offset Claims and Sources”, and/or “Table 3: Combined Prospectuses” data, if applicable.</li> </ul>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case #30
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT)
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>Filer is able to view “EX-FILING FEES” in the “Type” drop down list on the “Documents” tab of the POS AM filer interface.</li> <li>Filer is able to submit the EX-FILING FEES exhibit from the “Documents” tab of the POS AM EDGARLink Online application interface.</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>Filing with the Inline XBRL fee exhibit is Accepted.</li> <li>System assigns an accession number and file number to the filing.</li> <li>Filer receives an acceptance email from EDGAR with accurate details.</li> <li>System accurately calculates the net fee due on the filing and displays the amount in the “Net Fee Due” field.</li> <li>EDGAR correctly deducts the net fee due from the CIK’s account balance (viewable from the “Retrieve Balance Information” hyperlink on the Retrieve/Edit Data screen).</li> </ul>



<b>TEST CASE #31:</b>	<b>View error/warnings/informational messages in the submission notification email</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit a fee bearing filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• The filing includes validation failures caused by incorrect or incomplete structured filing fee data.</li> </ul> <p>View the email notification message, which includes both the status of the submission and detailed error /warning/informational messages.</p>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case #31
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>1. Filer is able to submit a filing with an EX-FILING FEES exhibit in Inline XBRL format.</li> <li>2. Filer is able to receive email notification(s) for Accepted/Suspended EDGAR filing(s).</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• Filer receives an Accepted or Suspended email from EDGAR.</li> <li>• Email notification includes error/warning/informational messages.</li> </ul>



<b>TEST CASE #32:</b>	<b>Rely on 457(b) to claim an offset from a registration statement that paid fees using the fee header data</b>
<b>SCENARIO:</b>	<ul style="list-style-type: none"> <li>• Submit a fee bearing filing with the EX-FILING FEES exhibit in Inline XBRL format.</li> <li>• Filer includes new offering line(s) in the Offering table, “Table 1: Newly Registered and Carry Forward Securities.”</li> <li>• Filer relies on Rule 457(b) and offsets the entire fee due on this filing.</li> <li>• Filer references the same 33 Act filing in the Fee Offset Claim line and Fee Offset Source line in Table 2 of the Fee Exhibit.</li> <li>• Filer references the 33 Act filing that was submitted previously using the fee header data (Security Type, Type of Payment, Amount Being Registered, Proposed Maximum Offering Price, Proposed MAOP, Fee Paid, Total Offering, Total Fee, Total Offset from Fee Offset Page, Fee Due).</li> </ul> <p><i>Note: If the referenced prior filing included an unstructured EX-FILING FEES and traditional fee header data elements, the system shall accept the filing and notify the filer with the following informational message if the system cannot validate all data elements:</i></p> <p>“Since the referenced registration with file number &lt;filenum&gt; was submitted with fee information in the filing’s header, there will be a manual, rather than automated verification of Table 2 information.”</p>
<b>APPLICABLE SUBMISSION TYPES:</b>	See Appendix A, Test Case #32
<b>FEE EXHIBIT GENERATED:</b>	Using Fee Exhibit Preparation Tool (FEPT) or standard XBRL tools
<b>SUBMISSION METHOD:</b>	Filer-Constructed or EDGARLink Online
<b>PRECONDITIONS:</b>	<ol style="list-style-type: none"> <li>1. Filer has successfully submitted a filing using fee header data and is using this filing to claim an offset on the current filing.</li> <li>2. Filer references the file number of the prior header data filing for the Fee Offset Claim and Source lines.</li> </ol>
<b>STEPS:</b>	Refer to EDGAR Filing Fee Interface Guide, EDGAR XBRL Guide, and filing fee instructions on applicable forms, schedules, and statements for these instructions generally appear under the heading “Calculation of Filing Fee Tables.”
<b>EXPECTED RESULTS:</b>	<ul style="list-style-type: none"> <li>• For the Fee Offset Claim and Offset Source lines, the system performs a successful lookup of the previous filing and confirms the file number.</li> <li>• System assigns an accession number and file number to the filing.</li> <li>• Filing with the Inline XBRL fee exhibit is Accepted.</li> <li>• System generates an informational message stating that the system could not validate all data elements.</li> <li>• Filer receives an acceptance email from EDGAR, which includes the informational message stating that the system could not validate all data elements.</li> <li>• System calculates the “Net Fee Due” on the filing as \$0.</li> </ul>



### 3. APPENDIX A – TEST CASES

#### Submission Types for Test Cases

Submission Type	TC # 1	TC # 2	TC # 3	TC # 4	TC # 5	TC # 6	TC # 7	TC # 8	TC # 9	TC # 10	TC # 11	TC # 12	TC # 13	TC # 14	TC # 15	TC # 16	TC # 17	TC # 18	TC # 19	TC # 20	TC # 21	TC # 22	TC # 23	TC # 24	TC # 25	TC # 26	TC # 27	TC # 28	TC # 29	TC # 30	TC # 31	TC # 32
424I																						Y	Y	Y	Y	Y	Y	Y			Y	
F-1	Y					Y	Y	Y	Y	Y		Y									Y	Y	Y	Y	Y						Y	Y
F-3	Y					Y	Y	Y	Y	Y		Y	Y									Y	Y	Y	Y						Y	Y
F-3ASR	Y					Y	Y	Y	Y	Y		Y	Y									Y	Y	Y	Y						Y	Y
F-3D	Y					Y	Y	Y	Y	Y		Y										Y	Y	Y	Y						Y	Y
N-2	Y					Y	Y	Y	Y	Y		Y	Y									Y	Y	Y	Y						Y	Y
N-2ASR	Y					Y	Y	Y	Y	Y		Y	Y									Y	Y	Y	Y						Y	Y
S-1	Y					Y	Y	Y	Y	Y		Y									Y	Y	Y	Y	Y						Y	Y
S-3	Y					Y	Y	Y	Y	Y		Y	Y									Y	Y	Y	Y						Y	Y
S-3D	Y					Y	Y	Y	Y	Y		Y										Y	Y	Y	Y						Y	Y
S-3ASR	Y					Y	Y	Y	Y	Y		Y	Y									Y	Y	Y	Y						Y	Y
S-11	Y					Y	Y	Y	Y	Y		Y									Y	Y	Y	Y	Y						Y	Y
SF-1	Y					Y	Y	Y				Y										Y	Y	Y	Y						Y	Y
SF-3	Y					Y	Y	Y	Y	Y		Y										Y	Y	Y	Y						Y	Y
F-1/A		Y			Y	Y	Y	Y	Y	Y		Y								Y	Y	Y	Y	Y	Y				Y		Y	Y
F-3/A		Y			Y	Y	Y	Y	Y	Y		Y	Y							Y		Y	Y	Y	Y						Y	Y
N-2/A		Y			Y	Y	Y	Y	Y	Y		Y	Y							Y		Y	Y	Y	Y						Y	Y
N-2 POSASR		Y			Y	Y	Y	Y	Y	Y		Y	Y				Y					Y	Y	Y	Y						Y	Y
POSASR		Y			Y	Y	Y	Y	Y	Y		Y	Y				Y					Y	Y	Y	Y						Y	Y
POS AM		Y			Y	Y	Y	Y	Y	Y		Y	Y				Y				Y	Y	Y	Y	Y				Y		Y	Y
S-1/A		Y			Y	Y	Y	Y	Y	Y		Y								Y	Y	Y	Y	Y	Y				Y		Y	Y
S-3/A		Y			Y	Y	Y	Y	Y	Y		Y	Y							Y		Y	Y	Y	Y						Y	Y
S-11/A		Y			Y	Y	Y	Y	Y	Y		Y								Y	Y	Y	Y	Y	Y				Y		Y	Y



Submission Type	TC # 1	TC # 2	TC # 3	TC # 4	TC # 5	TC # 6	TC # 7	TC # 8	TC # 9	TC # 10	TC # 11	TC # 12	TC # 13	TC # 14	TC # 15	TC # 16	TC # 17	TC # 18	TC # 19	TC # 20	TC # 21	TC # 22	TC # 23	TC # 24	TC # 25	TC # 26	TC # 27	TC # 28	TC # 29	TC # 30	TC # 31	TC # 32
SF-1/A		Y			Y	Y	Y	Y				Y								Y		Y	Y	Y	Y						Y	Y
SF-3/A		Y			Y	Y	Y	Y	Y	Y		Y								Y		Y	Y	Y	Y						Y	Y
F-4	Y					Y	Y	Y	Y	Y		Y	Y								Y	Y	Y	Y	Y						Y	Y
F-10	Y					Y	Y	Y			Y	Y	Y				Y					Y	Y	Y	Y						Y	Y
F-10EF	Y					Y	Y	Y			Y	Y	Y				Y					Y	Y	Y	Y						Y	Y
N-14 8C	Y					Y	Y	Y				Y									Y	Y	Y	Y	Y						Y	Y
S-4	Y					Y	Y	Y	Y	Y		Y	Y								Y	Y	Y	Y	Y						Y	Y
S-4EF						Y	Y	Y	Y	Y		Y									Y	Y	Y	Y	Y						Y	Y
F-4/A		Y			Y	Y	Y	Y	Y	Y		Y	Y							Y	Y	Y	Y	Y	Y				Y		Y	Y
F-10/A		Y			Y	Y	Y	Y			Y	Y	Y				Y			Y		Y	Y	Y	Y						Y	Y
N-14 8C/A		Y			Y	Y	Y	Y				Y								Y	Y	Y	Y	Y	Y				Y		Y	Y
S-4/A		Y			Y	Y	Y	Y	Y	Y		Y	Y							Y	Y	Y	Y	Y	Y				Y		Y	Y
PREM14A			Y																			Y	Y	Y	Y						Y	
PREM14C			Y																			Y	Y	Y	Y						Y	
SC 13E1			Y													Y						Y	Y	Y	Y						Y	
SC 13E3			Y													Y						Y	Y	Y	Y						Y	
SC TO-I			Y													Y						Y	Y	Y	Y						Y	
SC TO-T			Y													Y						Y	Y	Y	Y						Y	
SC13E4F			Y													Y						Y	Y	Y	Y						Y	
SC14D1F			Y													Y						Y	Y	Y	Y						Y	
PRER14A				Y	Y																	Y	Y	Y	Y						Y	
PRER14C				Y	Y																	Y	Y	Y	Y						Y	
SC 13E1/A				Y	Y											Y						Y	Y	Y	Y						Y	
SC 13E3/A				Y	Y											Y						Y	Y	Y	Y						Y	
SC13E4F/A				Y	Y											Y						Y	Y	Y	Y						Y	
SC14D1F/A				Y	Y											Y						Y	Y	Y	Y						Y	





Submission Type	TC # 1	TC # 2	TC # 3	TC # 4	TC # 5	TC # 6	TC # 7	TC # 8	TC # 9	TC # 10	TC # 11	TC # 12	TC # 13	TC # 14	TC # 15	TC # 16	TC # 17	TC # 18	TC # 19	TC # 20	TC # 21	TC # 22	TC # 23	TC # 24	TC # 25	TC # 26	TC # 27	TC # 28	TC # 29	TC # 30	TC # 31	TC # 32
SC TO-I/A				Y	Y											Y						Y	Y	Y	Y						Y	
SC TO-T/A				Y	Y											Y						Y	Y	Y	Y						Y	
F-3MEF						Y	Y	Y	Y	Y		Y	Y	Y	Y							Y	Y	Y	Y						Y	Y
N-2MEF						Y	Y	Y	Y	Y		Y	Y	Y	Y							Y	Y	Y	Y						Y	Y
S-3MEF						Y	Y	Y	Y	Y		Y	Y	Y	Y							Y	Y	Y	Y						Y	Y
SF-1MEF						Y	Y	Y				Y		Y	Y							Y	Y	Y	Y						Y	Y
SF-3MEF						Y	Y	Y	Y	Y		Y		Y	Y							Y	Y	Y	Y						Y	Y
F-1MEF						Y	Y	Y	Y	Y		Y		Y	Y						Y	Y	Y	Y	Y						Y	Y
F-4MEF						Y	Y	Y	Y	Y		Y	Y	Y	Y						Y	Y	Y	Y	Y						Y	Y
S-4MEF						Y	Y	Y	Y	Y		Y	Y	Y	Y						Y	Y	Y	Y	Y						Y	Y
N-14MEF						Y	Y	Y				Y		Y	Y						Y	Y	Y	Y	Y						Y	Y
S-1MEF						Y	Y	Y	Y	Y		Y		Y	Y						Y	Y	Y	Y	Y						Y	Y
S-11MEF						Y	Y	Y	Y	Y		Y		Y	Y						Y	Y	Y	Y	Y						Y	Y
424B1					Y	Y	Y	Y	Y	Y		Y							Y		Y	Y	Y	Y	Y						Y	Y
424B2					Y	Y	Y	Y	Y	Y		Y							Y		Y	Y	Y	Y	Y						Y	Y
424B3					Y	Y	Y	Y	Y	Y		Y							Y		Y	Y	Y	Y	Y						Y	Y
424B4					Y	Y	Y	Y	Y	Y		Y							Y		Y	Y	Y	Y	Y						Y	Y
424B5					Y	Y	Y	Y	Y	Y		Y							Y		Y	Y	Y	Y	Y						Y	Y
424B7					Y	Y	Y	Y	Y	Y		Y							Y		Y	Y	Y	Y	Y						Y	Y
424B8					Y	Y	Y	Y	Y	Y		Y							Y		Y	Y	Y	Y	Y						Y	Y
424H					Y	Y	Y	Y	Y	Y		Y										Y	Y	Y	Y						Y	Y
424H/A					Y	Y	Y	Y	Y	Y		Y										Y	Y	Y	Y						Y	Y
S-8	Y					Y	Y															Y	Y	Y	Y						Y	