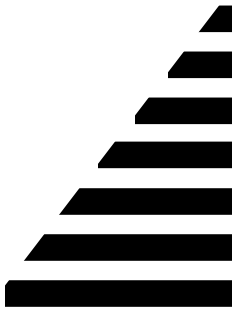
EDGAR® Release 8.10
EDGARLink Filer Manual

Volume I



EDGAR®

ELECTRONIC DATA GATHERING, ANALYSIS, AND RETRIEVAL

February 2005

Notice

Use this EDGAR® Filer Manual when making electronic filings with the United States Securities and Exchange Commission (SEC or "Commission"). See Rule 301 of Regulation S-T.

The EDGAR Filer Manual consists of three volumes: EDGARLink Filer Manual (Volume I) discusses the requirements for submitting EDGAR filings. N-SAR Supplement Filer Manual (Volume II) discusses the N-SAR application. OnlineForms Filer Manual (Volume III) discusses the requirements for submitting online filings.

The EDGAR® Release 8.10 EDGARLink Filer Manual (Volume I) of the EDGAR® Filer Manual is effective on:

February 7, 2005

For up-to-date information regarding filing-related topics, consult our EDGAR Database website (*http://www.sec.gov*), the EDGAR Filing website (*https://www.edgarfiling.sec.gov*), and the EDGAR Company Database (*http://www.edgarcompany.sec.gov*).

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Note: New EDGAR software releases include modifications to the EDGARLink software and EDGAR submission templates. Please download, install, and use the new EDGARLink software and submission templates to ensure that submissions will be processed successfully.

Preface

Welcome to the Electronic Data Gathering, Analysis, and Retrieval (EDGAR) system of the U.S. Securities and Exchange Commission (SEC). EDGAR provides an electronic filing process for filers and filing agents submitting documents under the Securities Act of 1933, the Securities Exchange Act of 1934, the Public Utility Holding Company Act of 1935, the Trust Indenture Act of 1939, and the Investment Company Act of 1940 (collectively, "Acts"). This manual explains how you can file electronically with the SEC.

The SEC accepts electronic submissions through the Internet, direct dial through modems, or by direct telephone transmission. EDGAR will verify filer identification, check that required information is present, then store and disseminate that information. You may view electronically submitted filings on EDGAR workstations in the SEC's Public Reference Room in Washington, DC, through commercial dissemination services, or using the SEC's website on the World Wide Web (http://www.sec.gov).

What Filings Are on EDGAR?

You will find almost all filings by domestic and foreign companies and third party schedules such as Schedules 13D, on EDGAR. Companies can submit certain filings (e.g., Forms 11-K, and Forms 144) either electronically or on paper. Beginning November 4, 2002, you also will find most registration statements, reports and other documents filed by foreign private issuers and foreign governments on EDGAR. Prior to that time, electronic filing by foreign entities was voluntary.

Rules Governing Forms and Filing Information

EDGAR provides you with an electronic way to submit information to us. It does not change the content of what you submit. Regulation S-T mandates electronic submissions of filings by all domestic and foreign registrants. Regulation S-T also provides the general requirements and procedures for electronic filing. You may find copies of Regulation S-T in the Federal Register and the Code of Federal Regulations (17 CFR Part 232) in our Public Reference Rooms. You will also find Regulation S-T under the Division of Corporation Finance area on the SEC's website (www.sec.gov) under Forms and Associated Regulations, EDGAR.

We have identified the following other laws and releases that affect electronic filing. You may obtain copies of this material from our SEC website (*www.sec.gov*).

- Securities and Exchange Commission Authorization Act of 1987 -- Public Law 100-181 (December 4, 1987). (Section 35A of Securities Exchange Act of 1934.)

- Releases:

33-8496 Issued 9/27/04 Effective (Proposed Rule) (69 FR 59094)	XBRL Voluntary Financial Reporting Program on the EDGAR System
34-50486 Issued 10/04/04 Effective 11/08/04 (69 FR 60287)	Proposed Rule Changes of Self-Regulatory Organizations
33-8410 Issued 4/21/04 Effective 4/26/04 (69 FR 22704)	Mandated Electronic Filing for Form ID
33-8401 Issued 3/16/04 Effective TBD (69 FR 13690)	Rulemaking for EDGAR System (proposal for identification of investment company series and classes (contracts); additional mandatory electronic filings for investment companies; and technical amendments)
33-8230 Issued 5/7/03 Effective 6/30/03 (68 FR 25787)	Mandated Electronic Filing and Website Posting for Forms 3, 4, and 5
33-8170 34-47069 35-27627 Issued 12/27/02	Mandated Electronic Filing and Website Posting for Forms 3, 4, and 5
33-8009 Issued 5/14/02 Effective 5/24/02 and 11/4/02 (67 FR 36677)	Mandated EDGAR Filing for Foreign Issuers.
33-8007 Issued 9/17/01	Updated version of the EDGARLink software.

(66 FR 49829)	
33-7999 Issued 7/30/01 (66 FR 42941)	Next stage of EDGAR Modernization.
33-7933 Issued 1/16/01 Effective 2/02/01 (66 FR 8764)	Next stage of EDGAR Modernization.
33-7855 Issued 4/24/00 Effective 5/30/00 Effective 7/10/00 Effective 1/1/01 (65 FR 24788)	Rules for the next stage of EDGAR Modernization. Diskette submissions not accepted. Financial Data Schedule requirement removed.
33-7789 Issued 1/20/00 Effective 1/24/00 (65 FR 3123)	Adopted updated filing form types in Filer Manual.
33-7755 Issued 10/07/99 Effective 10/16/99 (64 FR 56430)	CompuServe discontinued electronic mail service.
33-7684 Issued 5/17/99 Effective 6/28/99 (64 FR 27888)	Rules for the first stage of EDGAR modernization adopted.
34-40934 Issued 1/12/99 Compliance date 4/1/99 (64 FR 2834)	Electronic filing of Form 13F made mandatory.
33-7472 Issued 10/24/97 Effective 1/1/98 (62 FR 58647)	Commission will no longer accept, in paper, filings required to be submitted electronically, except in a hardship situation.

33-7427 Issued 7/1/97 (62 FR 36450)	Minor and technical rule amendments, including the elimination of transition rules applicable to the phase-in period.
33-7122 Issued 12/19/94 (59 FR 67752)	Rules and phase-in schedule made final. Final phase-in lists published. Minor rule amendments adopted
33-6977 Issued 2/23/93 (58 FR 14628)	Interim rules applicable to electronic filing in general, and specifically to the Division of Corporation Finance filers.
IC-19284 Issued 2/23/93 (58 FR 14848)	Interim rules specific to investment companies.
35-25746 Issued 2/23/93 (58 FR 14999)	Interim rules specific to public utility holding companies.
33-6980 Issued 2/23/93 (58 FR 15009)	Rules relating to payment of filing fees to the SEC's lockbox in Pittsburgh, Pennsylvania.

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1. INTRODUCTION TO THE FILER MANUAL AND EDGAR

1.1 Organization of this Manual

This volume is divided into chapters and appendices. The paragraphs and subparagraphs are numbered for easy reference (e.g., 1.2, 2.6.1). When necessary, chapters have been further divided into Sections (e.g., 4-A).

The chapters of this volume primarily refer to the preparation of EDGAR submissions. From this point forward, when we reference EDGARLink, we are referencing the Modernized EDGARLink submission assembler for Modernized EDGAR.

Chapter 8 describes the characteristics and limitations of Hypertext Markup Language (HTML) documents. Appendix I describes the characteristics and limitations of Portable Document Format (PDF) documents.

The following outline shows you where to find information in this volume. An index is also provided at the end of this document.

CHAPTER 1 -- Introduction to the Filer Manual and EDGAR

CHAPTER 2 -- Certificates

CHAPTER 3 -- Getting Started Using Modernized EDGARLink

CHAPTER 4 – Preparing EDGAR Documents

CHAPTER 5 -- Preparing and Transmitting Submissions to EDGAR

CHAPTER 6 -- Additional Modernized EDGARLink Features

CHAPTER 7 -- Preparing Submission Documents without Modernized EDGARLink

CHAPTER 8 -- Instructions for Attaching HTML Documents to Electronic Submissions

APPENDICES:

A Submission Types Accepted for Electronic Filing

This appendix provides EDGAR submission types given to each SEC form or rule that requires a filing. It also references Appendix B, which provides examples of templates containing information that must accompany each submission.

B EDGAR Submission Templates

This appendix provides a list of submission templates and the submission types within each submission template. It also contains sample submission template information.

C Acceptable Values for Certain EDGAR Data Fields

EDGAR recognizes specific values for certain fields in each submission template. This appendix lists the values you must provide in the specified format.

D Messages Reported by EDGAR

This appendix provides information on acceptance, suspension, and EDGAR error messages, including all HTML/PDF error messages.

E Filing Fee Information

This appendix provides information on how to use FEDWIRE to create, maintain, and transfer filing fees into an electronic Lockbox.

F Forms for Electronic Filing

Form ID	Uniform Application for Access Codes to File on EDGAR
Form SE	Form for Submission of Paper Format Exhibits by Electronic Filers
Form TH	Notification of Reliance on Temporary Hardship Exemption

G Glossary of Commonly Used Terms, Acronyms, and Abbreviations

This glossary contains terms acronyms, and abbreviations used in the Filer Manual, on EDGARLink, and the Filing website.

H Form 13F Special Electronic Filing Instructions

This glossary contains the rules and template for submitting a Form 13F.

I Instructions for Attaching Unofficial PDF Documents to Electronic Submissions

This appendix provides information to help you create and attach SEC-acceptable PDF documents.

J Series and Classes

This appendix provides information for investment company entities on how to enter series and classes (contracts) information in order to establish identifiers and how to maintain series and classes (contracts) information.

K Applying for EDGAR Access (Electronic Form ID)

This appendix provides information to help you obtain password and access codes for the EDGAR system.

L Instructions for Attaching Unofficial XBRL Documents to Electronic Submissions

This appendix provides an overview of XBRL and instructions for attaching unofficial XBRL documents to electronic submissions.

1.1.1 Conventions Used in the Filer Manual

As you read this volume you should notice attributes assigned to certain types of text:

- Instructions to press a key on a keyboard or click a button on the screen appear in square brackets and in title case:
  - ◊ Press [Enter]
  - ◊ Click [Module/Segment]
- Titles of check, dialog, and list boxes, fields, functions, options, processes, queries, reports, pages, tables and windows appear in title case:
  - ◊ Submission Type list box
  - ◊ Name field
  - ◊ Company Information query
  - ◊ Return Copy check box
- Menus, menu options, radio buttons, and statuses appear in title case and have double quotation marks around them:
  - ◊ “Test Filing” radio button
  - ◊ from the “Edit” menu, select “Copy”
  - ◊ “Busy” status
- Directories and file names appear bolded:
  - ◊ the **C:\temp** directory
  - ◊ click on the **EDGARInstaller.exe** icon
- Keystroke combinations appear between less-than and greater-than brackets and in upper case:
  - ◊ <ALT-TAB>
  - ◊ <CTRL-C>
- Internet Hyperlinks appear underlined:
  - ◊ Home

1.2 The EDGAR Filer Interface Updates

This section highlights the EDGAR Filer Interface, EDGARLink and the Filing website changes for the various releases since we implemented the Modernized system.

1.2.1 Release 8.10 EDGARLink Templates and Filing Website Updates

In February 2005, EDGAR Release 8.10 introduces the following changes:

- For submission form types 485BPOS and 486BPOS, the filer is now required to enter an Effectiveness Date.
- Added new Exhibit EX-99.Rule23C1 for Form N-CSR.
- Submission form types N-23C-1 and N-23C-1/A have been rescinded.
- Submission form type 25 has changed. It is now filed by issuer to voluntarily withdraw a class of securities from listing and registration on a national securities exchange and is now required to be filed electronically.

  Note: Changes for Submission types 25 and 25/A are to be used only in the event the SEC adopts the rule on mandatory electronic filing of the forms by issuers. The implementation date will be provided within the adopting release. (See Release No. 34-49858 (June 15, 2004) [69 FR 34860])

- The list of Self-Regulatory Organizations in Appendix C.1.5 has been updated to show the name change of Cincinnati Stock Exchange to National Stock Exchange.

1.2.2 Modernized EDGARLink

When you compile your submission using EDGARLink, you will use the Template Viewer, a Windows application that is based on templates. These templates help you create and merge the different parts of your submission. You can download these templates from the EDGAR Filing website to your PC and work with them without being connected to the Internet or to EDGAR. These templates have fields where you enter information, such as form type, CIK, CCC, SROS, document/module/segment file names, and e-mail addresses. There are a number of templates based on the types of submissions, like a 10-Q or SC 13G. Before transmitting your submission, you should error check it with Modernized EDGARLink and save it to your PC hard drive. Once you enter all of the information needed and attach your documents, it is ready for transmission to EDGAR.

Modernized EDGAR and EDGARLink have not changed the process of creating Investment Management Semi-annual Report (N-SAR) documents. You can reference information on creating N-SAR submissions in the EDGAR N-SAR Supplement Filer Manual (Volume II).

1.2.3 EDGAR Filing Website

Use the Filing website to communicate with EDGAR. It is like many other websites that you now visit, and uses the same browser-based application software and transmission methods as those other sites. If you can communicate with other websites, then you will probably be able to reach EDGAR with little or no changes to your hardware or software configurations. You can reach this website by using the Filing website Universal Resource Locator (URL) which is (*https://www.edgarfiling.sec.gov*).

Note: Please remember to enter **https**. You will not be able to access the Filing website without the "**s**" designation.

We require that your browser support Java script and we recommend that you accept browser "cookies" when accessing this website. The EDGAR software contains functions that allow us to remind you if you need to update your software depending upon the last time you visited the Filing website. This information is recorded in your browser cookies.

1.2.4 Web Browser

EDGAR and the Filing website only work with the two industry standard web browsers. We recommend you use Netscape version 4.0 or later, or Internet Explorer version 5.0 or later. The use of browsers is discussed in Chapter 3.

Note: The Filing website is incompatible with Netscape version 6.0.

1.2.5 Filing Transmission Methods

Redesigning the way you transmit filings is one of the steps that we took to modernize EDGAR. You are able to use the industry standard methods for transmission that come with your operating system. You have three transmission options; the first is to access EDGAR through the Internet. It is your decision as to the best means to access the Internet. EDGAR accepts transmissions from any Internet source, so you can decide which Internet Service Provider (ISP) best suits your needs.

The second option is through direct dial telecommunications lines using your modem. In using any of the Windows-based operating systems, this is commonly referred to as direct dial networking. You will setup Windows to use direct dial networking using a Point-to-Point Protocol (PPP) application. You will also be asked to provide a telephone number. To direct dial Modernized EDGAR, use 703-914-7140 as the telephone number. All EDGAR modems associated with this telephone number are configured to accept the direct dial transmissions. Use this telephone number for direct dial access only.

When you use the direct dial option, you are restricted to website links only on the Filing website.

Before you connect to EDGAR, you are prompted for a user name/password to access the EDGAR system. Please use **edgar**/**filing** as the user name/password combination. For more information please refer to Chapter 3, Section 3.2.1.

The third option is to connect using a Leased Line. This method is commonly used by bulk filers, and arrangements must be made to set up each user; refer to Chapter 5, Section 5.11.

1.2.6 Changing Company Information

It is the obligation of the registrant to keep the company information on EDGAR current and valid. All changes to your company information are made immediately except for changes to your company's name. Our Filer Support staff needs to review any change to your company's name. For details on changing your company information, please refer to Chapter 6, Section 6.3.1, Company Information Update.

You now change your CIK Confirmation Code (CCC) and password using the Filing website. For more information on changing your password and CCC, please refer to Chapter 6, Sections 6.7.1 and 6.7.2.

1.2.7 Viewing Submission Status

Filers may access the Filing website to check on the status of their submissions; see Chapter 6, Section 6.2. You may still choose to use e-mail for your submission confirmation, but Modernized EDGAR has added this alternate method for getting information on your submission status. You will only be permitted to view the status of submissions that you have submitted.

1.2.8 Downloading Return Copies

Requested Return Copies can be downloaded from the Filing website; see Chapter 6, Section 6.4.

1.3 Preparing to Become an EDGAR Filer

To become an EDGAR filer, you must:

- Obtain EDGAR-compatible hardware (computer equipment) and software; Section 1.3.2.
- Secure an ISP for access to the Internet, or configure your Windows OS and modem for direct dial (PPP).
- Submit an electronic Form ID application and accompanying notarized authenticating documentation to the SEC (refer to Appendix K of this document for more information). You cannot access the EDGAR Filing website until the SEC accepts your Form ID application.
- Generate EDGAR access codes (refer to Appendix K of this document for more information). You cannot access the EDGAR Filing website without EDGAR access codes.
- Download Modernized EDGARLink software and templates; see Chapter 3.
- Install Modernized EDGARLink software on your PC; see Chapter 3.
- Properly prepare and maintain documents and software; Section 1.3.2.

1.3.1 Filing a Form ID with the SEC to Get Your Access Codes

Before you can use the EDGAR system, you must submit a Form ID application to be accepted as an EDGAR filer (refer to Appendix K for more information). An EDGAR filer can be a registrant, a third-party non-registrant filer, a third-party agent filing for another individual or entity, or a training agent. EDGAR filers may send submissions on their own behalf or use a filing agent. Training agents may only send test submissions. **A duly authorized person, such as a partner, president, treasurer, corporate secretary, officer, or director, must sign the Form ID. Section 16 filers may have someone with their power of attorney sign the Form ID**. Filing agents such as financial printers cannot sign this Form on behalf of the issuer unless they are specifically authorized to do so in writing. The documentation should accompany the Form ID.

As an applicant for EDGAR access codes, you must indicate whether you are a filer, filing agent, or training agent as defined in Part I of the Form ID General Instructions. If you plan to file on EDGAR in more than one capacity, a separate Form ID must be completed and submitted for each capacity. For example, if you want to make EDGAR submissions as a registrant, and as a filing agent, and as a training agent, you must submit a separate Form ID for each filing capacity. You will receive three separate sets of CIKs and access codes.

It is mandatory to include the registrant's Tax Identification Number (TIN) when we establish domestic companies. This is for companies only, not individuals. If you do not have your TIN when you submit your initial Form ID, you may add it to the EDGAR database by going to the EDGAR Filing website and add it to your company's information.

You must file your Form ID application electronically via the EDGAR Filer Management website, and you must fax the required notarized authenticating documentation to the SEC. Intentional misstatements or omissions of facts constitute federal criminal violations. See 18 U.S.C. 1001.

Appendix K of this volume contains instructions regarding how to do this. Appendix F of this volume contains a copy of the paper Form ID, but it is for reference only; you cannot submit a paper Form ID. You can print various EDGAR-related forms (e.g., Form TH, Form SE) from the *www.sec.gov* website. You can also request additional copies from the SEC's Publications Office by calling (202) 942-4040, or by making a written request to the following address:

ATTN: Publications Branch
US Securities and Exchange Commission
Mail Stop 3C40
450 5th Street, NW
Washington, DC 20549

You must fax the notarized authenticating documentation associated with your electronic Form ID to the following office:

US Securities and Exchange Commission
ATTN: Filer Support
(202) 504-2474
or
(703) 914-4240

You may contact Filer Support (202) 942-8900 if you require additional information.

After we accept your Form ID application, you will receive instructions on how to obtain the following four access codes:

- CIK -- Central Index Key:

  The CIK is a number that we assign to each entity that submits filings to us. Use of the CIK allows us to differentiate between filing entities with similar names. A CIK is used to identify all filers, both EDGAR and non-EDGAR. Individuals should use their own CIK number and password each time they file with EDGAR, even if their filings relate to different registrants.

  ◊ Using the CIK to Login and Identify Submitter Registrants:

  The CIK is the one EDGAR access code that is available to the public. In EDGAR, the CIK is used with a password for login identification (sometimes referred to as a login CIK). This identifies the submitter, which could be a registrant, a non-registrant, a filing agent, or a training agent. The CIK is also used with the CCC in submission headers to identify the registrant. The CIK is a permanent identifier; you may not change it. You can login to EDGAR using any valid CIK-password combination. The login CIK will be part of the accession number for the submission.

- CCC -- CIK Confirmation Code:

  The CCC is a code of eight characters having at least one number (0-9) and at least one special character (@, #, $, *). The CCC is case-sensitive and you must use it exactly as created, either in upper or lower case. Because the CCC is case-sensitive, if you use lower case letters when the CCC is created or changed, you must use lower case letters when entering the CCC in submission headers. To avoid confusion, we do not use the number 1 (one), the lower-case letter "l" (el), the number 0 (zero), or the capital letter O (oh) in assigning codes. We suggest that you also avoid using these numbers and letters when changing your CCC. You will need both a CIK and its corresponding CCC to submit a filing.

  ◊ Releasing the CCC To Filing Agents and Financial Printers:

  If you use a filing agent, you may release the CCC to your agent because you must include a CCC in your submission. When a third-party agent submits a filing for you, the agent uses its own login CIK

and password to establish authorization to make a submission. However, the agent must use your CIK and CCC in your submission in order to identify you as the entity for which the submission is being made.

◊ Changing Your CCC:

Although we initially assign a CCC to you, there will be times when you should change it. To ensure only you know your CCC, you should change your CCC (1) before you use EDGAR the first time, and (2) after a third-party filing agent has used it for a submission on your behalf. You will find procedures for changing the CCC in Chapter 6.

- Password:

The password is a code of eight characters having at least one number (0-9) and at least one special character (@, #, $, *). The password is case-sensitive and you must use it exactly as created, either in upper or lower case. You use it in combination with a CIK to identify the entity making a submission. Since a CIK is public information, a second, confidential code is necessary to ensure that whoever is sending a submission to EDGAR is authorized to do so. You must enter both a CIK and a password to access EDGAR. The CIK is public and you may give it and the CCC to your agent to make submissions on your behalf, but you should hold the password in strictest confidence.

◊ Changing Your Password:

Although we will assign a password to you, you should change that password before beginning to use the system. You will find procedures for changing a password in Chapter 6. To change a password, you must use a Password Modification Authorization Code (PMAC). You should change your password periodically. **Your password will expire 12 months after it was created or last changed.** If you are locked out of EDGAR because your password has expired, you may generate a new set of legacy EDGAR access codes (PMAC, password, CCC) via the EDGAR Filer Management website using your passphrase. If you have also forgotten your passphrase, you must request a new passphrase (also via the EDGAR Filer Management website) before you can generate a new password. A request for a new passphrase must be accompanied by authenticating documentation, and it must be accepted by the SEC, so be sure to keep your password up to date (refer to Appendix K for instructions on how to generate a new set of legacy EDGAR access codes and how to request a new passphrase).

- PMAC -- Password Modification Authorization Code:

You must use the PMAC to authorize a change of password. The PMAC is a code of eight characters having at least one number (0-9) and at least

one special character (@, #, $, *). The PMAC is case-sensitive and you must enter it exactly as created, in lower case. We create the PMAC in lower case only. It is a very private code that we assign and then send to you, and only one or two persons in an organization should know this code. To request a new PMAC, you must submit an amended Form ID marked "Request for New PMAC." We will process your request and fax or e-mail the PMAC to you. The CIK is public and you may give it and the CCC to your agent to make submissions on your behalf, but you should hold the PMAC in strictest confidence.

Part of the process of submitting an electronic Form ID application is to specify an EDGAR passphrase:

- Passphrase:

  The passphrase is used to generate a set of legacy EDGAR access codes (PMAC, password, CCC). The passphrase follows the PMAC formatting and usage rules (see above). Because it can be used to generate the legacy EDGAR access codes, the passphrase is a very sensitive code that should be strictly controlled. Access to it within your organization should be extremely limited. As mentioned previously, requesting a new passphrase must be done via the EDGAR Filer Management website, it must be accompanied by notarized authenticating documentation, and it must be accepted by the SEC (refer to Appendix K for instructions on how to generate a new set of legacy EDGAR access codes and how to request a new passphrase).

The SEC does not keep these codes on file. It is the responsibility of the individual designated as the Contact for EDGAR on the Form ID to provide these codes to the EDGAR filing parties, and to keep the codes secure. Section 16 filers must provide their EDGAR codes to their EDGAR contact at each of the companies for which they are insiders. Only ONE set of EDGAR codes will be valid for each individual, so it is essential that all relevant companies be given the codes. Only one Form ID should be submitted for a registrant.

1.3.1.1 Keep Assigned Access Codes Private

To protect the integrity and security of the data you send, you must limit the number of people who know your CCC, password and PMAC.

1.3.2 EDGAR Hardware and Software Requirements

You can transmit a submission using the Internet, a direct dial networking transmission via PPP, or a leased line connection. The following list states the recommended system requirements:

- PC with the following:
  - ◊ 500+ MHz processor

- ◊ Windows 95 version B or higher, 98, 2000, NT, or XP
  Note: EDGARLink is not supported on Windows 95
- ◊ 128 MB of RAM recommended; less may cause program or system performance problems
- ◊ Hard Drive with 100 MB of disk storage to install the software and 20–30MB of disk storage for submission preparation and transfer

- Monitor (color recommended, but not required)
- Printer (recommended, but not required)
- Internet browser: Netscape Navigator version 4.0 or higher or Internet Explorer version 5.0 or higher and supporting 128-bit cipher strength. Java should be enabled in the browser. EDGARLink and the Filing website **do not** support Netscape 6.0
- Word processing or spreadsheet applications having the option to save documents as standard ASCII or HTML text
- Internet or direct dial access through a telephone/data line and a modem/router. In some cases, you may need to use a PBX telephone/data line. If you are using a PBX line, you may need to modify the telephone number that is used for direct dial connections
- We recommend you use the default settings during the EDGARLink install

1.3.2.1 Software Requirements

This section discusses the PC software requirements to use EDGARLink.

1.3.2.1.1 Windows Requirements

To run a standard Web browser and the Modernized EDGARLink application, you will need to use a 32-bit version of the Windows Operating System. Windows 95 version B or higher, 98, 2000, NT, or XP meets this 32-bit standard (Note: EDGARLink is not supported on Windows 95). If your operating system is something other than Windows, you may be able to access EDGAR using the Windows emulator. However, the Modernized EDGARLink application was developed and is certified to run on a PC-based Windows 32-bit platform and is not guaranteed to run correctly in a non-Windows (i.e., Linux, Macintosh, or OS/2) session. If you have a proxy server or a firewall you may experience problems downloading EDGARLink.

For more information about installing and using the Web browser and Modernized EDGARLink, see Chapters 3 and 5.

1.3.2.1.2 Operating Requirements

After installation, Modernized EDGARLink occupies approximately 70 MB of disk space. You will need additional space for storing the text of submission documents. You also need 10+ MB of free disk space for Modernized EDGARLink to run.

Note: You will need at least 20 MB of space on your **C:** drive, even if you install EDGARLink on another hard disk, such as your **D:** drive.

Make sure that your PC has the date and time set correctly. If your PC date and time does not match EDGAR's time and date, you could have submission errors. (Open the Control Panel and double click the Date/Time shortcut).

1.3.2.2 Internet Communication and Direct Dial Connections to EDGAR

To access the Filing website, you must first setup a connection through an Internet Service Provider (ISP) or use a direct dial (PPP) application. You should be aware that using the Internet is not without risk. Since many filers use the Internet on a day-to-day basis, they may assume that this filing path is always available. This is not always the case. Because the Internet consists of interconnecting communications equipment owned by many different companies and each essential to the delivery of your communications, the SEC cannot guarantee your Internet connection.

The SEC has designed the EDGAR system to provide redundancy. If there are problems with the SEC's Internet connection we will reroute traffic through other available routes. The newer your browser and operating system, the more effective your platform may be in sensing those route changes and responding to them. We recommend upgrading your browser and operating system to configurations that take advantage of more modern Internet technologies. We have tested the following configurations:

- Windows 2000 with Internet Explorer 5.0 and 5.01
- Windows NT 4.0 (Service Pack Six) with Internet Explorer 5.003

There are also other methods you should use to ensure the delivery of your filing. If your filing is critical, allow for potential Internet system outages by making your filing early. If this is not possible, then a backup transmission plan is essential. Keep a modem so that you can make use of the direct dial (PPP) lines. If you don't want to use a modem when there is an Internet outage, then consider having lines from more than one Internet Service Provider or multiple path lines from a single service provider.

Use your Internet browser, Netscape, or Internet Explorer, to access EDGAR by entering the Filing website URL: https://www.edgarfiling.sec.gov in the address location field or in the Open Location window.

When you log into the EDGAR Filer Web page you can download form type templates, transmit electronic submissions, or otherwise communicate with EDGAR. Anyone with a CIK and password with the necessary requirements can download the Modernized EDGARLink software and submission templates.

1.3.2.3 Legacy Transmissions

Legacy Transmission support has been discontinued, including EDGARLink for DOS, Kermit, and X-modem. The FTP filers have been switched to Leased Lines.

1.3.3 Receiving E-Mail Status of Filings from the SEC

You can receive acceptance or suspense messages to an Internet electronic mail (e-mail) address; see Chapter 5. Notifications and requested Return Copies are available on the Filing website; see Chapter 6.

You cannot be sure EDGAR has accepted your submission unless you receive an acceptance message. You have not made an official filing unless your acceptance message includes a filing date. See Appendix D for more information.

The Filing website provides a quick way to check the status of your submission. Log into the website and query for information on your submission, see Chapter 6.

1.3.3.1 How EDGAR Uses the Internet for E-Mail

If you use the Notification page on your submission template to list additional e-mail addresses, EDGAR will forward acceptance and suspense messages to all specified e-mail addresses. As an EDGAR filer, you are entirely responsible for setting up a valid Internet address through an ISP. Internet access rates vary per ISP.

Please note the following information about the EDGAR Internet services:

- With an Internet address, you can receive timely information regarding the acceptance or suspension of your filing
- You must use the Notification page for all filer-directed notifications for a specific filing
- The following information will not appear in Internet notifications for TEST or SUSPENDED LIVE filings:
    - ◊ Subject-Company Name
    - ◊ Subject-Company CIK
    - ◊ Form Type

Note: When you download your notifications from the Filing website, the Subject-Company Name, CIK, and Form Type appears in the body of the notice.

- All Internet addresses have a maximum length of 80 characters. Only valid EDGAR characters are accepted for Internet addresses. We also recommend that you do not use the double quote (") character in an Internet address
- EDGAR no longer e-mails requested Return Copies. You must download them from the Filing website

1.3.3.1.1 How to Order Internet Service

Contact a local ISP for information on obtaining Internet access for general and EDGAR use. We do not recommend or prefer any individual ISP.

1.3.3.1.2 How Mail Is Addressed to the Internet Address

EDGAR sends acceptance and suspense messages to a valid Internet e-mail address that you list in your Company Contact Information on the EDGAR Filing website. When you use the Notification page, EDGAR will also send e-mail to additional Internet e-mail addresses on a filing-by-filing basis. In addition, your company contact Internet e-mail address, which may be updated on the Filing website, will always receive an acceptance/suspense message when you submit a filing, unless you activate the Notify Via Filing Website check box.

On a per-filing basis, EDGAR sends submission notifications to any e-mail address listed either on the Company Contact Information form and the Notification page. The Notification page adds supplementary addresses for receiving notifications. If you wish to permanently change the e-mail address, then edit the Company Contact Information form on the EDGAR Filing website. When submitting filings after 5:30 p.m., Eastern time, we recommend that you retrieve submission information on the EDGAR Filing website to inquire about your submission status.

Note: Requested Return Copies are not sent via e-mail address. You can only download requested Return Copies via the Filing website; see Chapter 6.

1.3.4 Properly Prepare and Maintain Documents and Software

- When you prepare an ASCII document for your submission, you must limit line width to 80 characters for text and 132 characters for tabular material (between table tags)
- Keep a manually signed signature page (or equivalent document) on file for five years
- Make a backup copy of the SEC-provided EDGAR Installation software downloaded from the Internet and the N-SAR software in case you need to re-load them on your system

1.4 How to Obtain the EDGAR Filer Manual, Modernized EDGARLink, and N-SAR Software

You can download the latest version of the Filer Manual from our website (*www.sec.gov*) under "Information for EDGAR Filers." The Filer Manual is also available in HTML format on the EDGAR Filing website (*https://www.edgarfiling.sec.gov*).

We distribute Modernized EDGARLink software via the Internet in a self-extracting InstallShield file at no charge. We distribute the DOS N-SAR software, to be copied to one high-density 3.5 inch diskette, from our website, (*www.sec.gov*). You can copy Modernized

EDGARLink or N-SAR software free of charge and without restriction. You can purchase additional copies of the EDGAR Filer Manual from Thomson Financial, formerly Disclosure, Inc., at the following address:

ATTN: Thomson Financial
Public Reference Room
US Securities and Exchange Commission
Mail Stop 1-2
450 5th Street NW
Washington, DC 20549

Or, call Thomson Financial at one of the following numbers:

(800) 638-8241
(301) 951-1350

You can download updates to Modernized EDGARLink, submission templates, or N-SAR software when available. The Filing website automatically checks (if you are using "cookies") to see if you have downloaded the latest version of software and templates. You will find instructions for downloading the software in Chapter 3.

Warning: When you login to the Filing website, please read the Welcome Page. It contains information about EDGAR filing requirements, activities, and new versions of the software and templates. If you need to upgrade your software or templates, go to the Filing website Download page and upgrade immediately. If you need a new version of N-SAR installed, you can download and upgrade the N-SAR software from our website, (*www.sec.gov*). Since downloading can be time-consuming, we suggest that you verify and update (if necessary) the versions in advance of initiating the transmittal of a LIVE filing.

Note: Thomson Financial, formerly Disclosure, no longer distributes the N-SAR software.

1.4.1 Hours of Operation

EDGAR accepts direct transmissions of electronic submissions each business day, Monday through Friday, from 6:00 a.m. to 10:00 p.m., Eastern time. Transmissions started but not completed by 10:00 p.m. Eastern time may be canceled, and you may have to re-submit on the next business day.

1.4.2 Filing Date of Electronically Transmitted Submissions

If you begin direct transmission of a live submission after 5:30 p.m. Eastern time and the submission is accepted, it will have a filing date as of 6:00 a.m. the next business day. For special filing date processing of certain T+3 submission types, refer to Appendix A. If you start direct transmission at or before 5:30 p.m., it will receive that day's filing date if it is accepted.

Note: Remember that submission transmission does not begin until EDGAR receives the first byte of a transmission. When you make a time-sensitive submission, allow time for setup of your Internet or direct dial connection, building and error checking the submission, and the start of the transmission.

1.4.3 Where to Send Paper Filings

Official filings made in paper as a result of a hardship exemption should be accompanied by Form TH and mailed to the following address:

Headquarters Location
ATTN: Filing Desk
US Securities and Exchange Commission
Mail Stop 1-4, Room 1004
450 5th Street, NW
Washington, DC 20549

1.5 Getting Help with EDGAR

For general filing and technical information or help with the EDGARLink software or the Form N-SAR application; contact our Filer Support Staff in the Office of Filings and Information Services:

Filer Support Staff can help you each business day from 7:00 a.m. to 7:00 p.m., Eastern time. You may reach them at (202) 942-8900 for help.

1.5.1 Getting Help with the Content of Filings or Exemptions/Adjustments

For general fee information, contact our Fee Account Services Branch in the Office of Financial Management at (202) 942-8989.

For non-technical filing questions including filing content, hardship exemption requests, and filing date adjustments, contact the EDGAR Support Staff in the Divisions of Corporation Finance or Investment Management during normal business hours 9:00 a.m. to 5:30 p.m., Eastern time.

If you need help with Corporation Finance filings, contact the Office of EDGAR and Information Analysis in the Division of Corporation Finance at (202) 942-2940.

If you need help with investment company filings (except Form N-SAR or 24F-2), contact the Division of Investment Management at (202) 942-0978.

If you need help with Form N-SAR or Form 24F-2, contact the Division of Investment Management at (202) 942-0513.

If you need help with Public Utility Holding Company Act filings, contact the Office of Public Utility Regulation, Division of Investment Management at (202) 942-0558.

1.5.2 Frequently Asked Questions

Since we opened the Operational EDGAR system for testing on May 1, 1991, EDGAR filers have called Filer Support with a variety of questions about EDGAR. Below are some of the more frequently asked questions and answers.

Questions	Answers
How do I reach the EDGAR Filing website?	You can reach this site by using the Filing website URL, which is *https://www.edgarfiling.sec.gov*. Please bookmark this site the next time you visit it.
How do I reach the EDGAR Filer Management website?	You can reach this site by using the EDGAR Filer Management website URL, which is *https://www.filermanagement.edgarfiling.sec.gov*. Please bookmark this site the next time you visit it.
Which Web browser shall I use?	We recommend using one of the industry standard Web browsers, either Microsoft Internet Explorer 5.0 or later, or Netscape 4.0x - 4.7x. Other browsers, including Netscape 6.0 and AOL, are not supported by EDGAR at this time.
Why may filing agents have more than one CIK?	Filing agents may have several CIKs for accounting and management purposes. For example, a filing agent may use a different CIK for each operating office, each industry group, or for certain categories of filers on whose behalf they make an SEC filing(s). However, the filing agent must use a separate and distinct CIK for any filing(s) they make on their own behalf.
What happens if I submit a filing by mistake?	This could be a very serious problem if the filing does not contain errors that would cause EDGAR to suspend the filing. Once EDGAR accepts a public filing, it is immediately disseminated. We cannot intercept a filing after its acceptance and prevent its dissemination, nor can we retrieve the filing.

Questions	Answers
How quickly can I determine whether my filing was accepted?	The quickest way for you to find out if your filing was accepted or suspended is to use the Filing website. You can also read the messages EDGAR will send to your Internet e-mail address.
How do I use digital signatures?	Digital signatures increase the privacy protection of your documents when you transmit your submission over the Internet. You may attach a digital signature to your submission by clicking on the "Signature" bar and following the instructions.
Can I transmit Legacy ASCII/SGML submissions using the Filing website?	No, submissions with ASCII/SGML headers filed via the Internet will be suspended for invalid format. Since Legacy EDGAR direct-dial support was discontinued on April 20, 2001, filers must assemble their submissions with the Modernized EDGARLink software and templates, which may be downloaded from the Filing website.
Why can't I transmit my filings to EDGAR via the PDN and receive filing notifications via my Private Mail account anymore?	We discontinued support for the Public Data Network (PDN) and Private Mail on November 27, 2000. The Filing website is designed to replace all PDN and Private Mail functionality. Please transmit your filings to EDGAR and access your notifications and Return Copies through this website.
How do I change my password?	You may change your password within 10 days of the expiration date using the Filing website. If both the password and the grace period have expired, you may generate a new set of EDGAR access codes (including the password) using the EDGAR Filer Management website and your passphrase. If you have forgotten your passphrase, you must request a new one before you can generate a new set of EDGAR access codes (refer to Appendix K for more information on the EDGAR Filer Management website capabilities).
How do I change my CCC?	You may change your CCC using the Filing website. Login to EDGAR using the Filing website, click on Retrieve/Edit Data, then click on Change Login Password or CCC. Please note that CCCs do not expire.
Can I change an expired password via the Filing website?	Yes, if you change it within 10 days of the expiration date. If both the password and the grace period have expired, you must use your Passphrase to generate new access codes.

Questions	Answers
How do I change company information?	You may update company information using the Filing website by entering company information on the Change Company Information page and submitting the changes to us. You must provide the CIK and CCC for that company before you can change any information.
How do I name my attached documents for filings sent via the Filing website?	All document file names must be in lower case and no longer than 32 characters in length. The names must start with a (a-z) character and may contain (a-z) characters and (0-9) characters. File names may contain one '.', one '-', and one '_' character. File names must end with ***.htm**, ***.txt**, ***.pdf**, ***.fil**, ***.jpg**, ***.gif, *.xsd, or *.xml** extensions.
How do I check the status of a submission?	You can check the status of filings using the Filing website. Once you have logged into EDGAR and accessed the Company and Submission Information Retrieval page, you can access submission information for your CIK. You must provide the CCC for the Login CIK or the Primary Filer/Filed-By CIK before you can access any submission information.
How do I verify my Modernized EDGARLink version?	You can download updates to the Modernized EDGARLink software and submission or module templates as they become available from our Filing website. If cookies are enabled on your browser, the Filing website verifies the template version. If you are using the latest version of the template, the Filing website notifies you that you have already downloaded the template. When new versions of the templates are available, a notice will be posted on the EDGAR Welcome page.
How do N-SAR software and Modernized EDGARLink interact?	We produced the N-SAR software for the Division of Investment Management to help you prepare and submit your N-SAR reports. You must use the N-SAR PC application version 6.1.a to prepare your document, answer.fil. Once created, N-SAR documents can also be added to a submission using Modernized EDGARLink, the software provided to EDGAR filers in Modernized EDGAR. They can then be transmitted to us using the Internet, direct dial protocol, or leased line.

Questions	Answers
How do I prepare and transmit my N-SAR?	Modernized EDGAR has not changed the process of creating N-SAR documents. You must continue to use the N-SAR version 6.1.a to prepare your **answer.fil** document. After creating your **answer.fil** document, use Modernized EDGARLink and submission template 3 to assemble your N-SAR submission. Then access the Filing website and transmit your N-SAR submission to EDGAR.
Why can't I attach the **Answer.fil** that is generated by the N-SAR application to my submission?	During any file save operation, the DOS operating system (or a DOS window under Windows) will always convert the initial letter (or all of the letters) of the file name to uppercase. For example, **answer.fil** becomes **Answer.fil** when initially created and saved by the N-SAR application. This capitalization was incorporated into various Microsoft operating systems by design. Since Modernized EDGARLink does not accept any capital letters within a file name, you must rename your **Answer.fil** (or **ANSWER.FIL**) to **answer.fil** before attaching it to your N-SAR submission.
Can I submit my filing in PDF format?	You may submit the PDF version of your filing as an unofficial document attachment to the assembled submission. EDGAR must receive all official documents in either ASCII/SGML format or HTML format (with optional JPG or GIF Graphic support files) or the submission will be suspended.
How do I view an assembled submission or individual document prior to transmitting it to the SEC?	You may view an individual document by selecting "View Document" on Page 2 of the submission template. We recognize a need for filers to view or print a submission in its entirety prior to transmission, but given the variety of document formats (ASCII, HTML, JPG, GIF, PDF, etc.) that are supported, this functionality is not likely to be incorporated into EDGARLink.
Can I submit filings on diskette?	No, we no longer accept diskette submissions as a filing medium.
How do I name modules/segments with the Modernized EDGARLink software?	You should submit modules/segments (via Template 5) using uppercase letters and numerals. You should subsequently reference these modules and segments in the same uppercase format as initially submitted. A module/segment can be used either as a Type 1 reference within a document or as a Type 2 reference listed on Page 4 in Templates 1-4.

Questions	Answers
Should I close all applications, including my browser session, when installing Modernized EDGARLink?	Yes, close all applications before activating the EDGARLink InstallShield install program after download. Internal conflicts during install may occur if one or more applications (i.e., mail, browser sessions, etc) are active. Low end PCs (Pentium 160Mhz or lower and only 32MB RAM) may experience poor install and Template Viewer performance too.
Why don't N-SAR documents validate when I select document validation on Page 2 or Submission Validation on Page 1?	N-SAR documents are validated only as valid ASCII documents. All N-SAR content is validated within the N-SAR application before the **answer.fil** document is created.
Why does my browser connection fail during large file transfers to the FWS?	The browser may not allocate enough cache for the current transmission. You may need to make more cache available to the browser (the recommended minimum is 20MB) before transmitting large filings to EDGAR.
Can I download my Return Copy more than once?	Return Copies are available for seven (7) business days. During that time, you can download more than once.
Why can I not delete any "list" items (including SROS and Notify-Internet fields) from the EDGARLink templates?	There is no "Delete" button for these options due to software (COTS) limitations; however, you can "blank out" these fields when you wish to "delete" this information.
Why does Modernized EDGARLink generate the error message "Cannot Perform Validation - Select at least one HTML, PDF, or ASCII document before proceeding" when performing a document validation?	You must select the "Validation" check box for at least one document before performing a document validation. The flag is located on the far right of Page 2 for each document attached. You may need to scroll your window to the right to see the Validation flag. Depending on screen size, it may not be immediately viewable from the default screen.

Questions	Answers
What order shall I attach documents when assembling a submission using Modernized EDGARLink?	For optimum results and no Legacy conflicts, documents should be selected in the following order: 1. Primary Document (8-K, 10-Q, S-1, etc.) 2. Supporting Official Documents (exhibits, cover, etc.) 3. Graphics (if any) 4. Unofficial PDF Documents (if any) If you follow this ordering scheme and format your documents correctly, EDGAR should encounter minimal anomalies during acceptance/dissemination of your submission.
Why do I get an "Accepted" status after submitting correspondence or company update via the FWS?	The "Accepted" status means that EDGAR has successfully routed the submission to the appropriate internal and external destination(s). Public filings are sent out immediately through the Public Dissemination System. Live correspondence (CORRESP) submissions and company updates (COUPDAT) with a status of "ACCEPTED", as well as attached cover letter documents, are considered private. All private submissions and documents are immediately available internally to the SEC staff and are not immediately disseminated to the public. The SEC staff may release all or portions of these documents electronically if they relate to the staff's review process. See SEC Press Release 2004-89, "SEC Staff to Publicly Release Comment Letters and Responses."

Questions	Answers
What happens if I do not install the latest release of EDGARLink?	EDGAR will process any submission created using EDGARLink software and submission templates. However, it is recommended that you download any updates to the submission templates and software as soon as they become available to ensure that submissions will be processed successfully. We will announce all updates to any EDGARLink configuration item on the *https://www.edgarfiling.sec.gov* Welcome page. Software and template updates may include the addition of new submission types, corrections to existing issues, and improvements in processing efficiency. It is very important that you download the latest EDGARLink software and templates together. If we release the software and templates together, as we did with in previous Releases, 7.5, 7.5.b, 8.0, and 8.2, the new templates will probably not be compatible with the older EDGARLink software.
Why does the background color on EDGARLink change after viewing and closing the Submission Validation windows?	This problem may be resolved by refreshing the Submission Validation window or by setting the Color Palette on the Desktop to "True Color".

Questions	Answers
How can I verify if EDGARLink is installed properly?	An Integrity Checker program, known as EDGARVerify, is included with EDGARLink. The EDGARVerify program will verify that all critical files for the Template Viewer, JRE, and template functionality are in place and not corrupt. As an example, all relevant files under the following install directories are specifically verified: **C:\Program Files\EDGAR** **C:\Program Files\PureEdge\Viewer 6.0** **C:\Program Files\JavaSoft\JRE\1.3** EDGARVerify will notify you if there is any file missing or different. EDGARVerify can operate on most Windows platforms (including 98, 2000, NT, and XP). It will also verify critical Template Viewer or JRE files that have been installed in another drive than the C: drive. EDGARVerify creates two log files (identified in the **readme.txt** file) after it detects an anomaly. You should have these two log files available for inspection by SEC Filer Technical Support so they may assist you, if you are unable to correct the problem yourself.
How will I know if you have changed the EDGARLink software or the Filer Manual?	The Filing website will notify you of upgrades to the software and templates. If it has changed, you should download the updated software version. We will post a current version of the Filer Manual on the SEC website (http://www.sec.gov/info/edgar.shtml). Because we provide the updated Filer Manual in electronic format on the website, you can download the complete document and print the entire manual or specific chapters. We will also provide Filer Manual updates through the Public Reference Rooms. Please note that there may be an associated fee for updates retrieved through the Public Reference Rooms.
Where do I find the Form ID?	Use the following URL to find the paper Form ID: *www.sec.gov/divisions/corpfin/forms/id.htm*. However, a paper Form ID will not be accepted. You must apply for EDGAR access electronically using the EDGAR Filer Management website at the following URL: *https://www.filermanagement.edgarfiling.sec.gov*.

2. CERTIFICATES

The EDGAR system no longer supports certificates for logging onto the system. EDGAR does support using digital signatures as an optional method of securing documents during transmission to EDGAR. Filers may obtain a certificate from a private vendor in order to begin using digital signatures.

3. GETTING STARTED USING MODERNIZED EDGARLINK

This section describes the basics of installing and using Modernized EDGARLink. This section will cover the basics about using a browser, accessing the EDGAR Filing website, and how to download and install the software necessary to create, assemble, and error-check a submission.

3.1 Introduction to Web Browsers

We upgraded the EDGAR system to make submitting filings easier as well as faster by using Web-based technology. Web browsers read code called Hypertext Mark-up Language (HTML). Many people have become familiar with HTML as they have used the Internet. We are now using a browser as an integral part of EDGAR, providing our interface to the Filing website.

3.1.1 Browser Differences

There are two industry standard browsers currently in use today: Netscape Navigator and Microsoft Internet Explorer (IE). The Filing website does not support Netscape version 6.0. Both comply with Secure Socket Layer (SSL) communications that you will use to reach the EDGAR Filing website, and are easy to obtain. Which browser you use is a personal preference. This section contains some functions that are innate to browsers, how your browser should be set up, and the differences between Netscape and IE. For the screen shots in this manual, we use Netscape version 4.08. You should be aware that there might be subtle differences if you are using IE or other versions of Netscape.

Netscape Menu Bar

Internet Explorer Menu Bar

Figure 3-1: Browser Menu Bars

Both browsers have very similar navigation functions: [Back], [Forward], [Stop], and [Reload] buttons, Current Address Location fields; as well as performing other functions such as printing and saving. The largest difference between the two browsers is button appearances and where to find the preference settings. For detailed information on your browser, see your browser's user manual or help function.

The browser window works similarly to all windows, in that it can be maximized, minimized, and sized. The default menu bar contains buttons that help you navigate the Internet; however,

these buttons don't necessarily help you navigate EDGAR. For the purposes of logging into EDGAR, downloading files, submitting filings and company queries, or updating company information, these buttons do not apply. Some of the functions you can use are Bookmark, to mark the EDGAR Login page for easy accessibility; Back, to correct, add, or remove criteria from a query; and Security, to turn on or off your security functions.

3.2 Accessing EDGAR

To access EDGAR, a filer must have EDGAR access codes. New filers, existing filers to whom a Central Index Key (CIK) code never was assigned and filers who want to file in another capacity must use Form ID to apply for EDGAR access codes. Those who must use Form ID must file the form electronically through the EDGAR Filer Management website and fax to the Commission an accompanying notarized authenticating document. If we do not receive your fax, we cannot accept your application. Once your application is accepted, you must then generate your EDGAR access codes. Appendix K of this volume contains instructions on how to do this. Once you have obtained the above listed items, you are ready to login to EDGAR, download submission templates, transmit submissions, run company queries, update your company information, or change your password/CCC.

3.2.1 Login to EDGAR

To start submitting filings, entering or editing your company information, changing your password or CCC, checking the status of a submission, or downloading a requested Return Copy, you will need to login to EDGAR:

1. Connect to the Internet or activate a dial-up networking connection.
2. Go to the EDGAR Login page:
   https://www.edgarfiling.sec.gov
   You must use **https** to access the EDGAR Login page.
3. Click in the CIK field and enter your CIK.
4. Press [Tab] and enter your password.
   This is your login password, not your CCC, or PMAC. Your password is case-sensitive. See the Notes at the end of this section for more information about passwords.
5. Click the [Login to EDGAR] button.
   See the Notes at the end of this section for more information about possible login errors.
6. The Create Passphrase page appears if your CIK and password are valid and you do not have a passphrase. If your CIK and password are valid and you have a passphrase, the Welcome page appears.

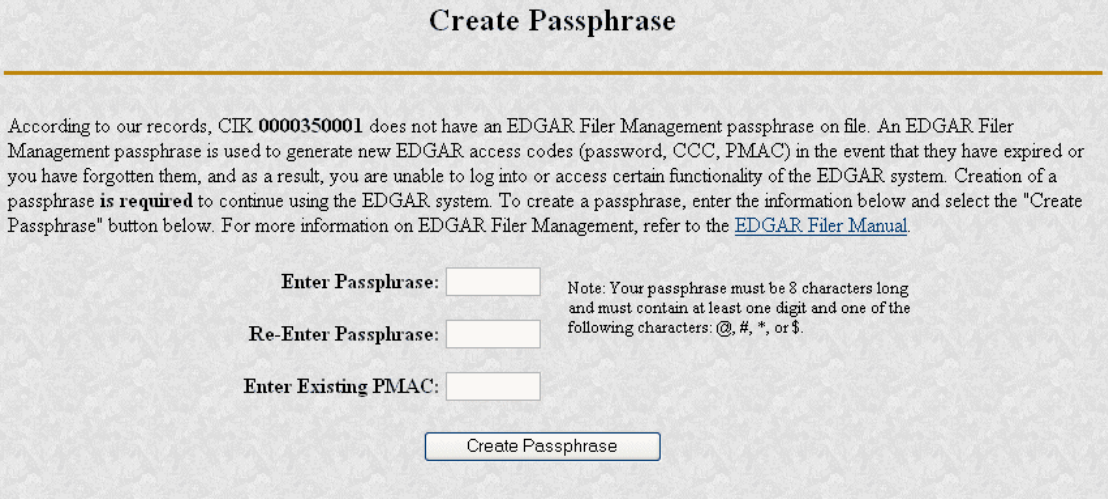


Figure 3-2: The EDGAR Create Passphrase Page

To define a passphrase, type it in the data entry fields provided. (The passphrase is not displayed and it is an important security code: typing it twice ensures that no typographical errors occur during entry.)

Enter your existing PMAC (doing so verifies that you have the right to define a passphrase). If you've forgotten your PMAC, contact our Filer Support Staff at (202) 942-8900 for help.

Click the [Create Passphrase] button. If your new passphrase is in the correct format (it must be in the same format as the PMAC) and the PMAC is valid for the CIK, the Create Passphrase Results page is displayed (you will be informed of any errors in the data entered and will be required to fix it before you can proceed).

Figure 3-3: The EDGAR Create Passphrase Results Page

Click the [Continue to EDGAR Welcome] button. The Welcome page appears.

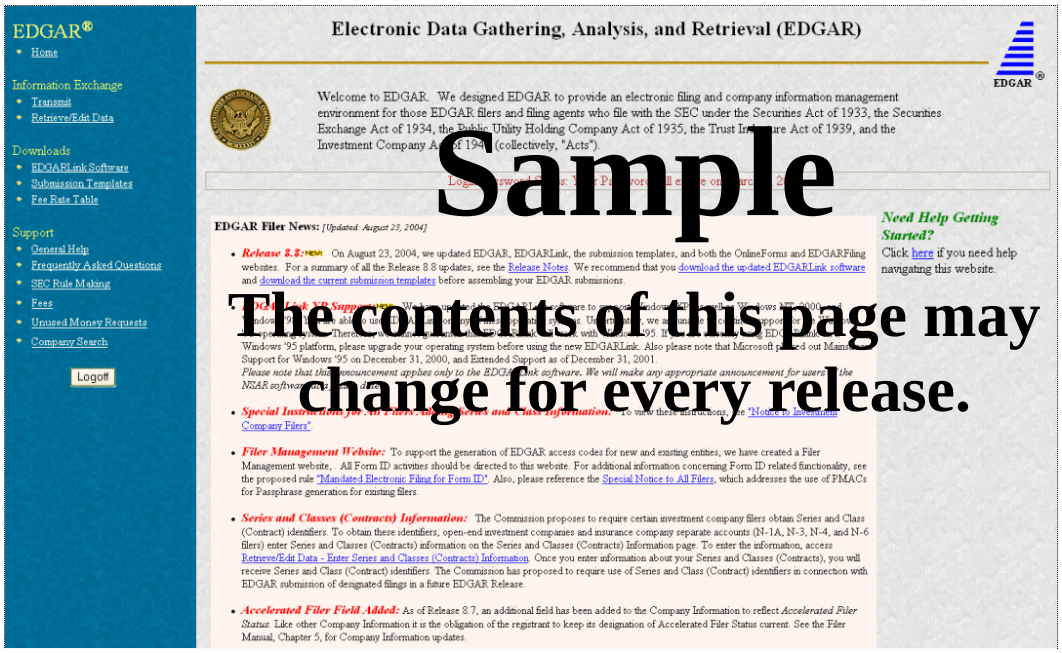


Figure 3-4: The EDGAR Welcome Page (Top)

Notes:

- If you mistype your password, EDGAR considers it an invalid password and access to EDGAR is denied.
- If you accidentally mistype the CIK or password, you can press the [Back] button to return to the Login page, and try again.
- If your CIK and password do not match those saved in the database, you will see an Invalid Login page. If you find you are getting the Invalid Login page and your CIK and password are entered correctly, please contact Filer Support.
- Additional error messages you may see are Password Login Expiration messages. There are two different types of messages: Login Password to Expire Soon or Login Password Expired. If your password expires soon or if your password has expired within the last 10 days, EDGAR allows you to create a new password using your PMAC. If you have a passphrase (see the Electronic Form ID Appendix for more information), you can get a new set of EDGAR access codes (including a password) using the EDGAR Filer Management website – even if your password has been expired for more than 10 days. If you need assistance, contact our Filer Support Staff at (202) 942-8900 for help.
- The passphrase is a security code that is new with the electronic Form ID capability in Release 8.7. It is used to generate EDGAR access codes (refer to the Electronic Form ID Appendix for more information). You must define a passphrase before you can access any of the EDGAR capabilities.

3.2.1.1 Access EDGAR via Point-to-Point Protocol

When you access Modernized EDGAR using direct dial via a Point-to-Point Protocol (PPP) application, you are prompted by Modernized EDGAR to enter a user name and password to access the EDGAR network:

1. Open your PPP application. If you want to use the Windows 95, 98, NT, or 2000 dial-up networking function, you may have to ask your technical department to install it.
2. Use (703) 914-7140 as the dial-up phone number.
3. When prompted for a user name and password, enter **edgar** in the User name: field, and **filing** in the Password field, and click on the [OK] button.

The password will appear as asterisks (*) as seen below.

4. Open your browser and go to the *https://www.edgarfiling.sec.gov* website. The Filing website appears just as it does when accessing EDGAR via the Internet.

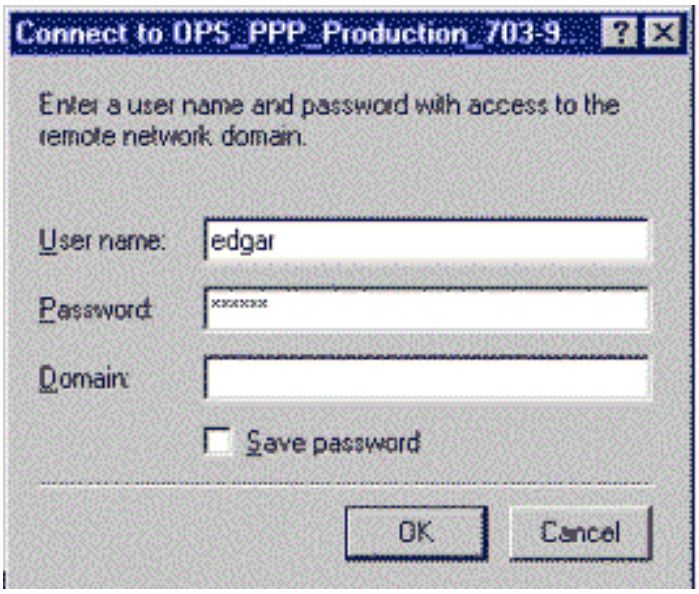


Figure 3-5: Connect to EDGAR Window

Note: Your EDGAR password is good for only twelve (12) months. Be sure to change your password on the EDGAR Filing website before it expires. See Section 6 for instructions on changing passwords.

3.3 Navigating EDGAR

Once you login to EDGAR, an option menu appears on the left-hand side of the browser window. This menu allows you to navigate easily through EDGAR without having to return to a menu page. This menu is broken down into three different sections:

- Information Exchange

- Downloads
- Support

Figure 3-6: EDGAR Menu

Two additional functions will help you use the EDGAR Filing website. The [Logoff] button ends your EDGAR session. Clicking Home brings you to the EDGAR Welcome page. From this menu you can move back and forth between pages, find news, download software or template updates, or get additional assistance.

3.3.1 Information Exchange

In the Information Exchange section there are two links:

- Transmit
- Retrieve/Edit Data

By clicking on Retrieve/Edit Data, you can query company, filing, or module/segment information, retrieve your Return Copies or change your password or CCC.

3.3.2 Downloads

Before you start compiling your filings, you'll need to download and install the Modernized EDGARLink software. You can download the software items from the EDGARLink Software Download page. You will also want to download templates for the requested submission types you wish to file and the fee rate table.

3.3.2.1 Downloading the Modernized EDGARLink Software

After you click on EDGARLink Software, the EDGARLink Software Download page appears. This page provides a link to download the Modernized EDGARLink software from the Filing website or to the SEC's website where you can download N-SAR software.

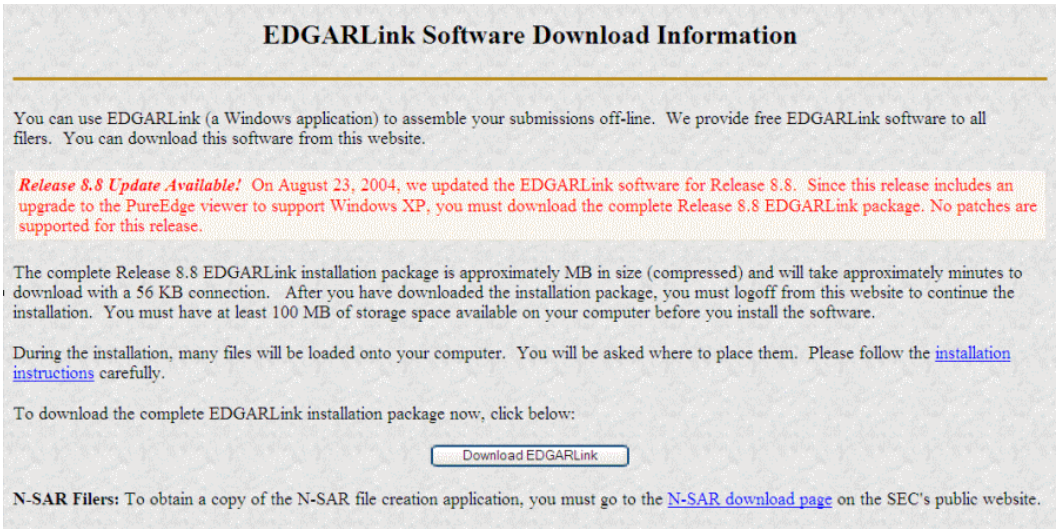


Figure 3-7: Software Download Page

Downloading the software is the first step in installing the Modernized EDGARLink software. To download the software:

1. Click on the [Download EDGARLink] button. Filers who need to file N-SAR submissions must download that application from our website (*www.sec.gov*).
2. The EDGARLink/Windows Download Confirmation page appears; click on Download EDGARLink/Windows.

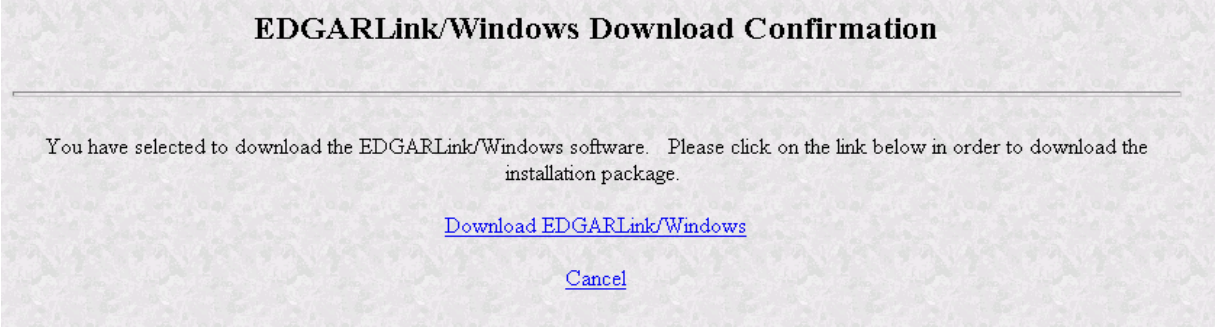


Figure 3-8: EDGARLink/Windows Download Confirmation Page

3. The File Download window appears. Check the Save this program to disk radio button and click the [OK] button.
4. The Save As window appears. Choose the location on your system to save the self-extracting executable file and click on the [Save] button.
5. The Saving Location window appears and displays the status (percentage) of download.

While downloading you can cancel the save by clicking on the [Cancel] button.

Notes:

(1) New EDGAR releases include modifications to the EDGARLink software and EDGAR submission templates. Please download, install, and use the new EDGARLink software and submission templates to ensure that submissions will be processed successfully.

(2) You should use the Windows Add/Remove Programs function to un-install any previous version of the Template Viewer, JRE and/or EDGARLink before installing the new software. Please select "No" or "No to all" when prompted to remove any shared files.

3.4 Installing the Modernized EDGARLink Software

Once you have downloaded Modernized EDGARLink software from the website, you are ready to install it on your machine:

1. Close all applications.
2. Click on the [Start] button at the bottom of your Windows Desktop.
3. Click on the Run option.
4. Click on the [Browse] button.
5. Use the Browse window to find the **EDGARInstaller.exe** application.
6. Click on **EDGARInstaller.exe** and click on the [Open] button.
7. Click on the [OK] button. Modernized EDGARLink installs itself.

Note: If you don't want to use the above method of installing Modernized EDGARLink, you can also use other methods to start the software installation:

- Run the executables in a DOS window
- Run the executable through Windows Explorer

To do this you will need to open the directory where you downloaded the files and enter the executable name in DOS or double-click the file in Windows Explorer.

The executable begins unpacking the software; the InstallShield window appears and walks you through installing Modernized EDGARLink.

We recommend using the default settings. If you change the default directories you may experience program or performance problems.

The EDGARLink Installer package installs a new PureEdge Viewer for Windows, version 6.0. There are folders created when the viewer is installed, **C:\Program Files\PureEdge\Viewer 6.0**.

Once you've downloaded and installed Modernized EDGARLink, you can download and install the submission templates (described later). You are then ready to prepare and submit your filings to EDGAR. When you have completed your submission template, click on Transmit to open the Transmit Submission page. From this page you can transmit Live, Test, or Bulk filings.

3.4.1 Directory Structure

Once you install Modernized EDGARLink, you may want to create a folder on your desktop to place files, such as blank submission templates. When you install Modernized EDGARLink, the following directory structure is created automatically and filled with the files. Modernized EDGARLink adds three directories to the **Program Files** directory on your hard drive. These directories are where the EDGARLink files are stored:

- **PureEdge**
- **JavaSoft**
- **EDGAR**

Within these directories are different subdirectory structures that contain the Modernized EDGARLink executable, Java Structure, and the Java files necessary to run Modernized EDGARLink.

3.4.1.1 PureEdge Directory

Contained in the **PureEdge** directory is a single subdirectory, **Viewer 6.0** that contains eleven subdirectories: **ActiveX**, **API**, **extensions**, **help**, **Icons**, **JAWS**, **Marshaller**, **Modules**, **Plugin**, **Readme**, and **SSCE514,** which hold files necessary for the submission type template to run. The **Viewer 6.0** directory is where the Modernized EDGARLink template executable, **masqform.exe**, as well as the **license** is located. The API subdirectory contains the subdirectories and class files necessary for Modernized EDGARLink to execute.

Warning: If you move or delete files and/or subdirectories, Modernized EDGARLink may not run correctly.

3.4.1.2 JavaSoft Directory

Contained in the **JavaSoft** directory is the Java Runtime Environment (**JRE**) directory. Inside the **JRE** directory is the **1.3** directory that contains **Bin** and **Lib** subdirectories and all the **copyright**, **readme**, and **license** files as well as the **uninstall** utility.

3.4.1.3 EDGAR Directory

The **EDGAR** directory contains the **EDGARLink** subdirectory, which is where the EDGARLink application shortcut, the EDGARLink icon, the **README.txt** file, the JRE install application, the Integrity Check files, and the **Help** directory containing the EDGARLink help files reside.

3.4.2 Version Verify

Occasionally there will be updates to the Modernized EDGARLink software. Notices are posted on the EDGAR Home page as well as on the Download Software page.

The Filing website warns you if you have previously downloaded the current templates or software.

Figure 3-9: Submission Template Download Warning Page

3.4.2.1 EDGARLink System Integrity Check

A new feature to EDGARLink is the System Integrity check. It assists you when troubleshooting your Modernized EDGARLink install and setup. This check looks in all of the EDGARLink directories to ensure that all of the correct and up-to-date files have been extracted correctly. At the end of this check, you see a report displaying the number of missing files and files that failed verification. These reports are stored in the **EDGARLink** directory and are called **EDGARLink.log** and **EdgarVerify.log**. The Integrity check runs automatically after you install the EDGARLink software.

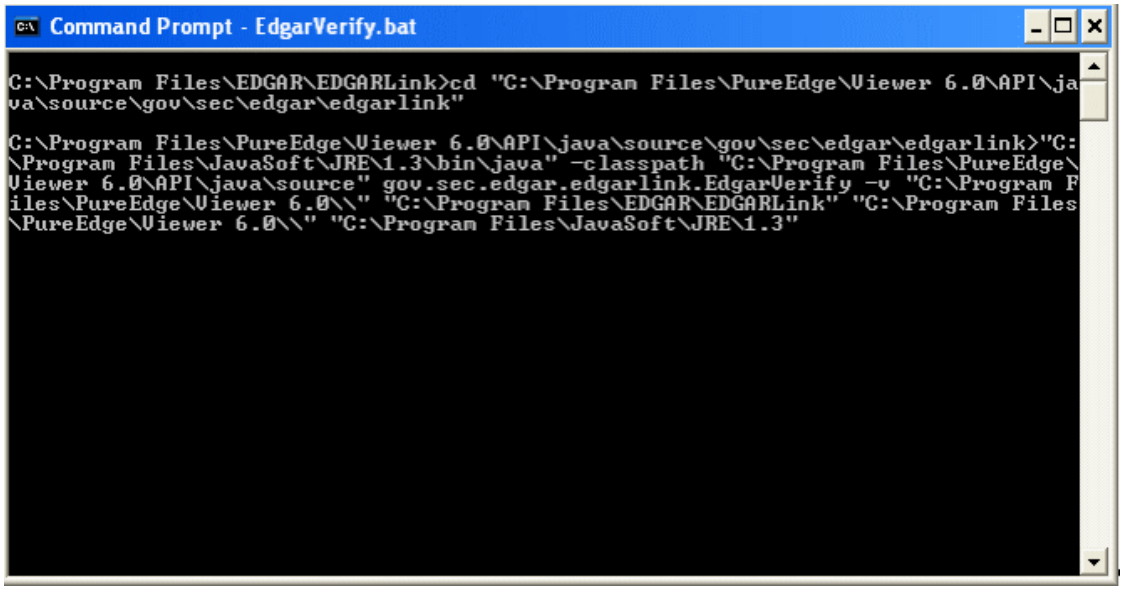


Figure 3-10: EDGARLink Integrity Check Window

After the Integrity check runs, you are prompted to view the report, **EdgarVerify.log**, in the Notepad Viewer:

- Click on the [Yes] button to open this file.
- Click on the [No] button to return to the EDGARLink install window.

If you want to return to the **edgarverify.log** later, you can use Word or Notepad Viewer to open the file. The default location for this file is in the **C:\Program Files\EDGAR\EDGARLink**.

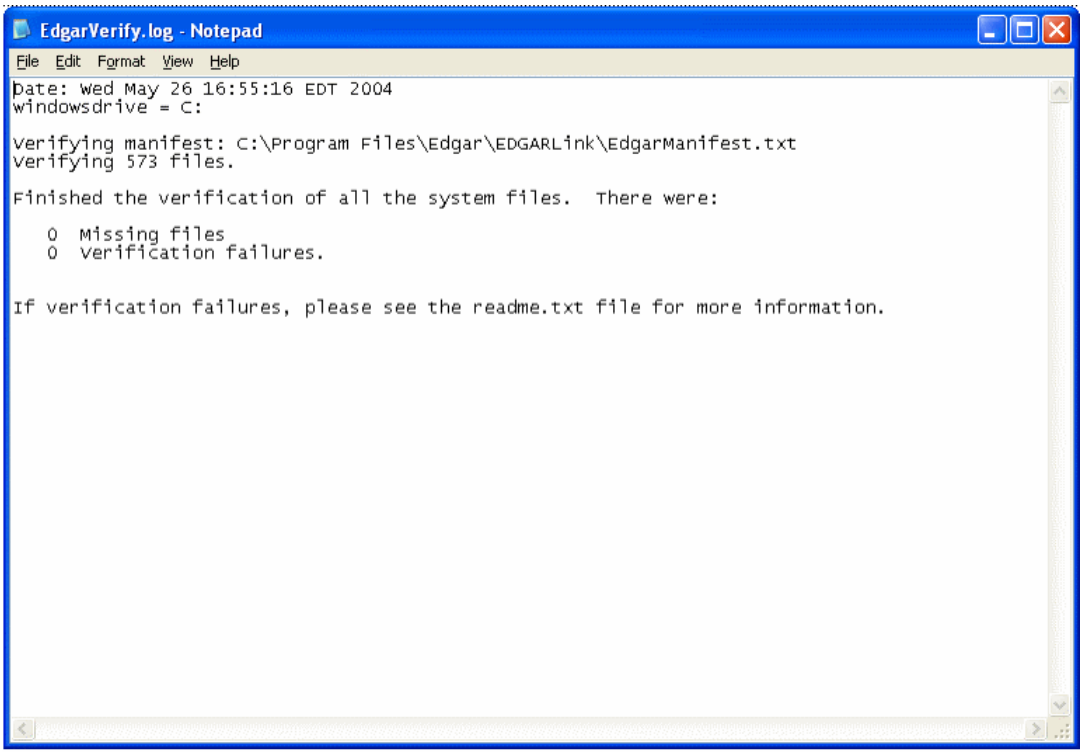


Figure 3-11: EdgarVerify.log Report

3.4.3 Downloading the Submission Templates

Submission templates consist of sets of fields and information designated for specific submission types. You will need to fill out the appropriate template before you transmit your submission.

In the EDGAR menu, under the Downloads section, click on Submission Templates. Before you can open the submission templates, you must have Modernized EDGARLink installed. By clicking on Submission Templates, you open the Submission Template Download Options page.

Note: New EDGAR releases include substantial modifications to EDGARLink software and EDGAR submission templates. Please download, install, and use new EDGARLink software and submission templates to ensure that submissions will be processed successfully.

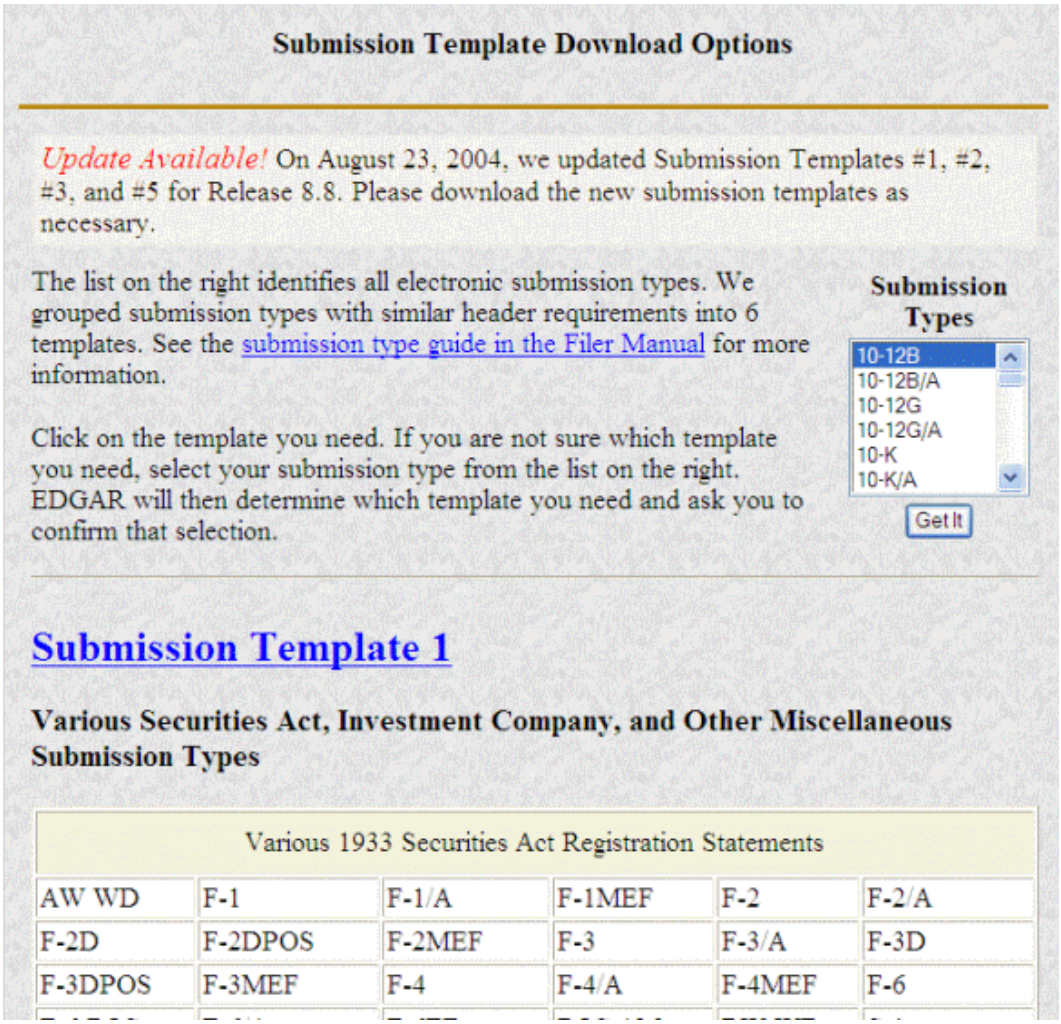


Figure 3-12: Submission Template Download Options Page

From this page you can also scroll through the Submission Types list and select a submission type by clicking on it. Open the form by clicking on the [Get It] button. The Submission Template Download Confirmation page appears with a link to your template.

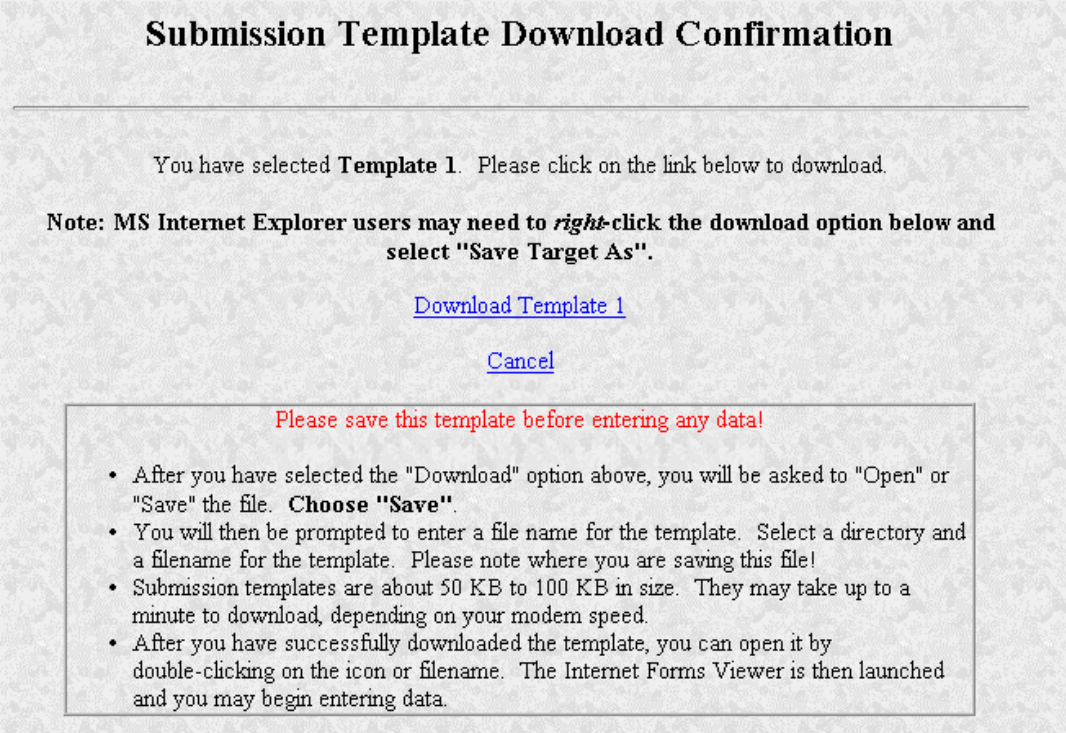


Figure 3-13: Submission Template Download Confirmation Page

To download the submission template:

1. Click on Download Template from the EDGAR Menu.
2. Choose the template you want to download by selecting the submission type and clicking on the [Get It] button.
3. A confirmation page appears stating which template you want to download. If you do not want to download the template, click on Cancel.
4. A window pops up in your browser prompting you to save the template to your computer.
5. Click on the [Save it to disk] radio button and choose a location to save the blank template in the Save As window. We recommend using the template in the EDGARLink Template Viewer rather than your browser.
6. Click on the [OK] button. To preserve your blank template you should not change the template name until you begin editing it.
7. The template will be saved to your computer. You can access it by double clicking the template from your Window Explorer window, or the Template Viewer icon on your desktop. If you use the Template Viewer icon, you will have to locate the place where you saved your template.
8. Modernized EDGARLink starts and the blank submission template appears.

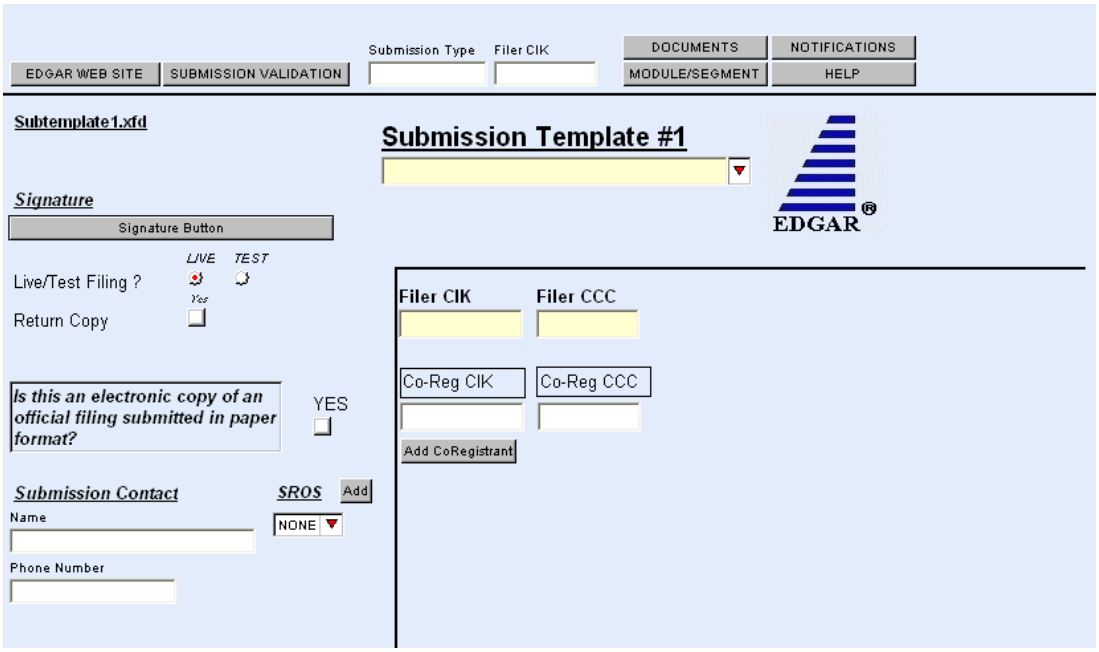


Figure 3-14: Submission Template Main Page

You should save the template using an additional unique name. Saving the template using an additional unique name, e.g., **r10q1099.xfd**, allows you to preserve the blank template. Saving a blank template keeps you from making mistakes when removing field or module/segment information or detaching documents from a previous submission. Each template may support different submission types.

To save your submission template:

- Click on the [Save] button. It appears as a diskette in the upper left tool bar.

Save the template on your computer by selecting a location either on your hard drive, floppy disk, or LAN. To preserve the blank template, you should change the filename of your template to a unique name that represents the submission type, i.e., **r8k.xfd** or **r10q.xfd**.

When the file completes saving, you can either double click on the submission template from the Windows Explorer window or use your Template Viewer icon and click on the template from the Open Template window.

Note: If you do not enter an extension in the File name field, Modernized EDGARLink inserts the **.xfd** extension.

3.4.4 Downloading the Fee Rate Table

One of the features for EDGARLink is the SEC Fee Rate Table. This table contains the latest fee rates from the SEC and automatically inputs this information into the Fee and Offering

Information page. You must download this table from the Filing website and save it to the **Program Files\Edgar\EDGARLink** directory on your hard drive:

1. Log into the Filing website.
2. Click on the Fee Rate Table link in the EDGAR Menu.
3. The Fee Rate Table Download Confirmation page appears.
4. Click on the Download Fee Rate Table link.
5. The File Download window appears. Choose the Save As radio button and click on the [OK] button.
6. The Save As window appears:
   - In the Save In: field, click on the down arrow and select your **C:** drive by clicking on it. If you have installed EDGARLink in another location, you need to save the Fee Rate Table in that location.
   - Double click on the **Program Files** folder.
   - Double click on the **EDGAR** folder.
   - Double click on the **EDGARLink** folder.
   - Click on the [Save] button.
   - Click on the [Close] button, if the File Download Complete window doesn't automatically disappear.

When you begin working on your fee bearing submission, EDGARLink uses this information to update the amount owed by automatically loading the rate into your submission. When the fee rates change, we will update the Fee Rate Table, which you will have to download. Check the Filing website for changes in fees.

Figure 3-15: Fee Rate Table Download Confirmation Page

3.4.5 EDGARLink Support

We have placed information and menu links on the Filing website Home page, that connect you to websites concerning filing and submission types, help files, SEC Rulemaking, and fee information.

Note: If you are accessing the Filing website using direct dial (PPP), links to outside websites will not work.

3.4.5.1 Update Information

The Update Information block on the Filing website Home page contains a list of updates either to new submission types or to the EDGAR, EDGARLink, or N-SAR software. The date of these updates is posted, as well as links to the information or files available to download.

3.4.5.2 General Web Help

If you need help while using EDGAR on the Internet, click on General Help from the menu to bring up the General Support Menu page that displays a list of help topics. When you click on a topic, you are shown information or additional links to specify the type of assistance you need.

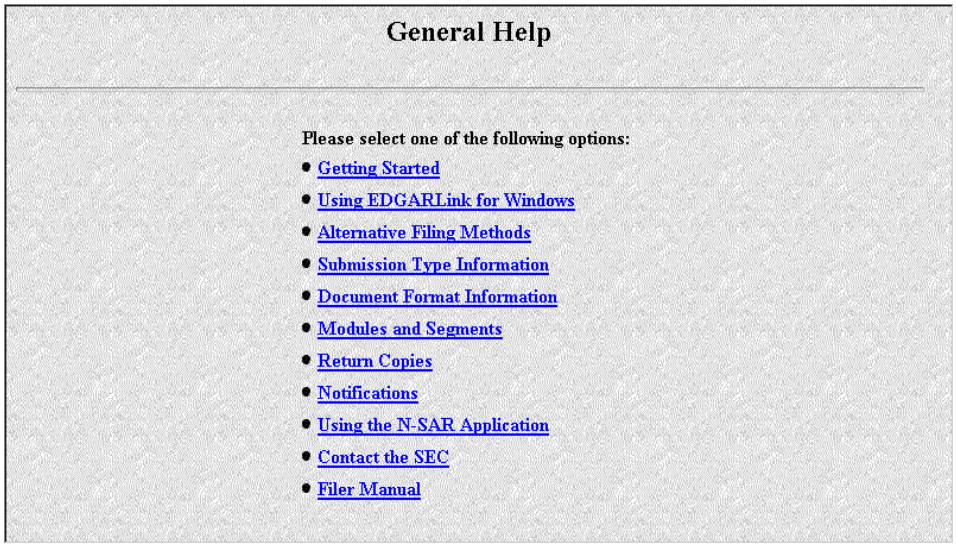


Figure 3-16: General Help Page

3.4.5.3 Frequently Asked Questions

Frequently Asked Questions opens the EDGAR Frequently Asked Questions page. The FAQ page includes different questions that have been asked most often. You may find the answers helpful while using Modernized EDGAR and EDGARLink. Click on the hyperlink topic to display the answer in the lower portion of the window.

3.4.5.4 SEC Rulemaking

The SEC Rulemaking link leads you to an area of the SEC's website that gives you up-to-date rule information. You will get information about rules that have been proposed or adopted, as well as other bulletins and notices.

3.4.5.5 Fee Information

The Fees link in the EDGAR menu opens the EDGAR Fee Information page. This page contains information on fee categories, amounts, forms, and the applied fees.

3.4.5.6 Unused Money Requests

This link directs you to the *www.sec.gov* page that displays instructions for requesting unused monies. It also accesses an account statement example, which is similar to the statement mailed to active SEC filers.

3.4.5.7 Company Search

This link opens the Company Search page (*www.edgarcompany.sec.gov*) and redirects your browser to the EDGAR Company website. From this website you can perform company searches through the EDGAR database that is updated daily. Modernized EDGAR only retrieves company information for the current Login CIK.

4. PREPARING EDGAR DOCUMENTS

4.1 Introduction

The previous chapters provided an overview and installation procedures for Modernized EDGARLink. This chapter includes the specifics of preparing a document for filing an electronic submission. This chapter is divided into the following sections:

Section:	Page Number:
Section A -- Creating Documents	4-1
Section B -- Tags Used Within Documents	4-11
Section C -- Special Handling for Certain Documents	4-14
Section D -- Signatures for Electronic Filings	4-28

Note: For information about preparing an N-SAR document, please refer to Section 4.11 of this chapter.

SECTION A -- Creating Documents

Your successful creation of electronic submissions requires that:

- Both the sending and receiving computers must "speak" the same language.

For EDGAR to read what it receives, you must prepare your documents in American Standard Code for Information Interchange (ASCII) or HTML, version 3.2. In this section, you will find a discussion of ASCII and a listing of the characters recognized by EDGAR.

4.2 Terminology

You need to be aware that certain terms have special meaning when used in electronic filing procedures. Common filing terms are defined in Table 4-1.

Table 4-1: Terms Used During Electronic Filing

Term	Meaning
Accession Number	A unique number generated by EDGAR for each electronic submission. EDGAR reports accession numbers in acceptance/suspense messages to you. The accession number consists of three elements: the filer's login CIK (10 digits), the year (2 digits), and a sequence number (six digits, to a maximum of 999,998) For example: 0000350001-99-000256. Accession numbers are automatically displayed when you send a submission using Modernized EDGARLink, whether or not EDGAR ultimately accepts the submission.
ASCII	This abbreviation stands for the American Standard Code for Information Interchange. It is a binary code used by the computer to represent characters.
ASCII/SGML	This is our term for SGML documents in ASCII format that differ from the new HTML document format that EDGAR also supports.
Document	A discrete unit of text or graphic. One or more documents comprise an electronic submission. Examples of documents include a registration statement, a Form 10-Q, a cover letter, or an exhibit. Exhibits (only) are included in EDGAR documents beginning with the value "EX". See Appendix C.
EBCDIC	This abbreviation stands for the Extended Binary Coded Decimal Interchange Code. Like ASCII, it is a binary code used by a computer to represent characters.
Electronic Filer	A person or entity that submits filings electronically pursuant to Regulation S-T.
Electronic Filing	A document or group of associated documents filed by an electronic filer under the federal securities laws that is transmitted or delivered to the Commission in electronic format.
Electronic Submission	A form type header and all associated documents representing one or more filings that are transmitted to the Commission in electronic format. An electronic submission may also contain correspondence material and modules or segments. The maximum size of your submission must not exceed 100 MB.
Form Type	A distinct type of document that is required to be filed pursuant to the federal securities laws, e.g., Form 10-K or S-1. Form types may have several variants (e.g., an initial filing and an amendment). For EDGAR, each variant is recognized by a specific name, referred to as a submission type. The form types and their applicable submission types are identified in Appendix A.
Grouped Tags	Tags (fields) that must appear together. The tags that must follow the lead tags are shown with the same number plus an alpha designation (e.g., 4, 4a, etc.). When you use grouped tags, all of the possible grouped tags may not apply to your filing. You should only use applicable tags. See Tag in this list of terms. **Note:** Modernized EDGARLink automatically groups and places the XFDL tags in the submission together as you fill in the submission template.

Term	Meaning
Header	The basic information required to supplement each electronic submission and document submitted through EDGAR. **Submission headers** provide identifying information about the filing (e.g., the submission type of the principal document, the identity of the electronic filer, and any fee data). **Document headers** identify each document in an electronic submission. **Note:** In Modernized EDGAR, XFDL tags are automatically placed in the submission by using the submission templates.
HTML	This abbreviation stands for the HyperText Mark-up Language. It is a mark-up language used to create documents that are portable from one platform type to another. HTML documents are ASCII documents with generic tags that are appropriate for representing information from a wide range of applications. EDGAR accepts a subset of the tags from the HTML 3.2 standard, as recommended by the World Wide Web Consortium (W3C). See Chapter 8 for more information.
Leased Line	A private 56 kbps line into the SEC's Operations Center, allowing them to file directly into EDGAR. (For more information, see the Interface and Operational Specifications for Leased Line Connections document.)
Module	A partial or complete document that is intended to be included in an electronic submission. Filers submit modules to EDGAR as module documents in module submissions. Modules are stored in a non-public data storage area of EDGAR. Filers can incorporate them into multiple subsequent submissions. Up to 10 modules may be stored for a single CIK on EDGAR. Storage is limited to a total of 1 megabyte per CIK, with a maximum of 1 megabyte for a single module.
PDF	This abbreviation stands for Portable Document Format. It is a proprietary standard, set forth by the Adobe Corporation, for conveying graphic/multi-media-intensive document information across multiple platforms. EDGAR accepts documents in PDF format as unofficial copies of documents contained in the submission. See Appendix I for more information.
Registrant	A company, partnership, investment trust, mutual fund, or similar entity that files a Securities Act registration statement, or that has a continuing reporting obligation under the Securities Exchange Act, Investment Company Act, or Public Utility Holding Company Act.
Segment	A portion of a filing, submitted separately, which you may combine with other segments up to six business days later to make a single complete filing.
SGML	This abbreviation stands for the Standard Generalized Mark-up Language. It is an accepted standard, set forth by International Standard ISO 8879, which allows entities to define tagging constructs that convey and capture specific information.
Submission Medium	One of the three methods that you may use to submit filings via EDGAR: Internet, direct dial transmission (PPP), or Leased Line. Diskettes, cartridges or 9-track tapes are no longer acceptable submission media.
Submission Type	The specific name by which EDGAR recognizes the variants of filings with the SEC (e.g., for Form Type S-3, the registration statement relating to dividend reinvestment plans, EDGAR recognizes the submission type S-3D.) Other examples include modules and correspondence.

Term	Meaning
Tag	Modernized EDGARLink automatically creates XFDL header tags as you fill in the templates. Some tags will still be used within documents. A tag is an identifier that labels specific information to EDGAR. You must place an angle bracket on either side of a term to designate it as a "begin" tag. An "end" tag also has angle brackets but is distinguished by use of the "/" (virgule/slash) immediately following the opening angle bracket (</). For example, the beginning and end of a table are signified by <TABLE> and </TABLE>, respectively. See Section 4.6 for a listing of ASCII/SGML tags.
Transmission	A set of one or more submissions sent electronically to EDGAR during an on-line session.
Value	Information supplied by you and inserted in a field or after a tag (i.e., for the tag <NAME>, insert the name of a module included in the submission).
XFDL	This abbreviation stands for Extensible Form Description Language. A way of structuring forms so that they may be used on an Web-based medium.
XML	This abbreviation stands for Extensible Markup Language. A universal format for structured documents and data on the Web. It is derived from and appears like HTML or SGML tags; however, XML is not restricted to a specific list of tags.

4.3 ASCII

This section discusses the character types allowed and not allowed inside your submission documents.

4.3.1 Character Code Requirements Differ by Submission Medium

You will use character codes to make a submission that differs depending upon the submission medium you choose. Table 4-2 explains which character code to use with each medium.

Table 4-2: Submission Mediums and Formats

Medium of Submission	Format You Should Use for Submission
Internet	Submit in ASCII
Direct Dial Transmission -- (PPP)	Submit in ASCII
Leased Line	Submit in ASCII

4.3.2 EDGAR Recognizes a Limited Set of Keyboard Characters

EDGAR recognizes a subset of standard ASCII characters. You should use only the list of characters listed in Table 4-3 in your filing. If you use characters or commands outside of this set in your EDGAR submission, EDGAR may suspend the filing.

Table 4-3: Characters Allowable within a Filing

Character	Description
0-9	numeric characters
A-Z	upper case alphabet
a-z	lower case alphabet
`	grave accent
~	tilde
!	exclamation point
@	at sign
#	number (pound) sign
$	dollar sign
%	percent sign
&	ampersand
*	asterisk (star)
(	left parenthesis
)	right parenthesis
.	period
-	hyphen
+	plus sign
[space bar]	space bar key
{	left brace
}	right brace
[	left bracket
]	right bracket
|	vertical line
\	back slash (reverse virgule)
:	colon
;	semi-colon
“	quotation mark **Note**: Not a valid character in a header tag value. It is valid within the text of a document.
‘	single quote/apostrophe
<	less-than (left angle bracket)
>	greater-than (right angle bracket)
,	comma
_	underline (may be used on a separate line or between characters, but not to underline a character)
?	question mark
/	slash (virgule)
=	equal sign

EDGAR also recognizes the following control characters:

- Horizontal tab (will not cause the filing to be suspended; however, EDGAR will not display the effect in the filing)
- Line feed
- Carriage return
- Form feed (page break)

4.3.3 Why the EDGAR System Recognizes Only Standard Character Sets

We selected the standard computing character set to facilitate the use of a wide variety of equipment and software.

4.3.4 How the Requirement for ASCII Affects Word Processing

Note: The following section applies only to ASCII/SGML, but **not** to HTML documents. For information on HTML documents; see Chapter 8.

You can use many popular word processing and spreadsheet applications to save a document as an ASCII text file. The process for saving to ASCII varies from one software package to another, and it may be called "MS-DOS text with line breaks," "save as text only file," "MS-DOS text with layout," or "save as ASCII DOS text".

Word processing software includes various control codes that are used to indicate document style and format (e.g., bold face, underlining, italics, special characters or symbols, automatic pagination, headers/footers, and print fonts). Because these codes are not part of the standard ASCII character set, and EDGAR does not recognize them, you must remove them from all files that you submit to EDGAR. If you save a document prepared with word processing software as an ASCII text file, most word processing control codes will be removed.

You should remember the following about ASCII conversions:

- Advanced word processing features such as footnoting often do not properly convert to ASCII. There are some exceptions when special procedures are used; consult your word processing manual. You may have to manually construct footnotes and other document elements the way you would if you were using a typewriter.
- You should turn Auto-hyphenation off when preparing EDGAR documents.
- We encourage you to verify that your word processing software package creates accurate ASCII output by using the Modernized EDGARLink error check option, or by submitting a test filing.
- You may have problems if you convert tabular or columnar material to ASCII. If you use tabs with proportional type fonts, their positions may not be kept in the same position when you convert to ASCII. Even when you use non-proportional fonts in the word processing, the number of spaces inserted in ASCII to replace tabs may not be consistent with the original text. We encourage you to check the ASCII version of your tabular material before transmitting to us and put in manual spaces (using your space key) as placeholders instead of tabs or columns.

4.3.5 About HTML

Chapter 8 contains detailed information about creating and submitting HTML documents.

4.3.6 About PDF

Appendix I contains detailed information about creating and submitting PDF documents.

4.3.7 Common Symbols that EDGAR Does Not Recognize

There are a few common symbols frequently available in word processing software that EDGAR does not recognize. The most common of these symbols are listed below in Table 4-4. Where appropriate, please spell out the name of these symbols.

The following unrecognizable symbols also apply to HTML 3.2 formatted submissions; however, within HTML you can represent these symbol characters using a W3C-approved "extended reference set" of characters. See Chapter 8 for more detailed information.

Table 4-4: Unrecognized Symbols in EDGAR

Character	Description
¢	cent
£	pound sterling
¥	yen
•	bullet
†	dagger
‡	double dagger trademark
¶	paragraph
§	section
©	copyright
®	registered
™	trademark

4.3.8 System Inserts "^" For Unrecognized Characters

When EDGAR encounters characters that it does not recognize, it inserts a circumflex (^) and usually suspends the submission. In some cases, EDGAR can accept the filing with a limited number of unrecognized characters.

4.4 Information on Headers

Header information for your filing documents are still required in Modernized EDGAR, but you should not add them if you use EDGARLink. By using Modernized EDGARLink, your header tags and information are automatically placed in the correct nesting order and in the correct places within your submission. For more information on using Modernized EDGARLink; see Chapter 5 or Appendix B.

4.4.1 Description of Headers

In the Modernized EDGARLink application, headers are automatically created in XFDL when you enter filer-supplied information (values) into EDGAR-specified fields in the Modernized EDGARLink submission template. When you create your submission using the Modernized EDGARLink, you must enter information into specified fields. Some fields are required, some fields are required when applicable, and some fields are optional. Required fields have a yellow background. The EDGAR rules apply to both mandatory/required and optional fields. Because Modernized EDGARLink automatically creates headers you are no longer required to place header or document tags that are external to filing documents before and after the body of your documents.

If you are interested in creating your filing without using Modernized EDGARLink; see Chapter 7.

4.4.2 How Submission Information is Used

Just as EDGAR uses access codes to recognize you as a filer, EDGAR needs information to accurately process the submission you are filing. For example, basic submission information identifies the entity for whom the filing is being made, gives information on fees, and indicates the type of document you are filing.

Modernized EDGARLink verifies that the information required for all submission validation has been entered. For example, if the submission requires the indication of a time period for which you are filing the report, Modernized EDGARLink verifies that you have provided a date in the Period field. For more information on field, document, or submission validation; see Chapter 5. Appendix B of this volume lists the submission header fields that apply to each form that you file electronically. You must enter information in all header fields designated as "required" in the submission or EDGAR will suspend the filing.

4.4.3 Description of ASCII/SGML Tags

Some tags are used within documents. ASCII/SGML tags identify data that follow formatting instructions, or signal EDGAR regarding a particular aspect of the filing. For Modernized EDGAR, and EDGARLink, you continue to include document specific tags, such as the <TABLE> tags, as well as tags referencing Type 1 modules and segments, or graphic files in HTML documents. In Section B of this chapter, we include a list of document specific tags that are still valid in EDGAR.

4.4.4 Tag Construction

In Modernized EDGARLink, you have to construct all tags within a submission document manually. Construct tags within your submission documents by typing key words inside of right

and left angle brackets ("less than" and "greater than" symbols). You may type tags using either upper- or lower-case letters within the angle brackets (i.e., <module> or <MODULE>).

Caution: You cannot use blank spaces within the left and right angle brackets in tags. Hyphens **must** separate multiple words within a tag.

4.4.5 How Tags are Used

Many ASCII/SGML document tags are followed immediately by information (a value) typed outside of the left and right angle brackets (e.g., segment name). Other tags stand alone (e.g., <P>). Some tags indicate start and stop conditions within a document (e.g., the beginning of a table <TABLE>, and the ending of a table </TABLE>). When certain tags must appear together as a group, they are referred to as "nested" tags. The lists in Section B of this chapter show these nested tags which are marked by their lead tag first. The lead tags are numbered with a single number (e.g., 1, 5, 10, 25, etc.) and their nested tags are numbered the same as their lead tag, plus a numerical designation (e.g., 5.1, 5.2, etc.).

4.4.6 Categories of Fields in Submission Templates

Fields are categorized in the following two ways for a particular submission templates:

- **Required** -- Modernized EDGARLink will not allow you to omit a Required field. Fields that are Required when applicable should be entered when your filing situation requires them.
- **Optional** -- Optional fields and their values provide important information but are not required for EDGAR to accept your submission. We encourage you to use such fields where applicable, but, if you do not, EDGAR will not suspend your submission.

4.4.7 Field Values are Filer-Supplied Information

In this manual, the term "value" refers to the information that you need to supply. When EDGAR encounters a field, it determines if you have supplied the required information. In some cases, no value is required; however, in most cases, values are required.

For EDGAR to process values, you must enter them in a specified format. For example, when the Submission Contact Phone Number field is used, the value should contain at least ten digits (e.g., 123-456-7890). Modernized EDGARLink automatically places the hyphens between the first, second, and third set of numbers. See Appendix C for more information on field values and lengths.

4.4.7.1 Limits on Length of Field Values

EDGAR is programmed to verify if there is a specified number of characters for each value. This specified number of characters is the field length. For example:

- The CIK field has a field length of up to 10 digits, 1234567890.

In Modernized EDGARLink, the Main page field values will not allow you to exceed the specified number of characters. In some cases, as in CIK, Modernized EDGARLink inserts leading zeros before your inputs if the value is less than the field length.

4.5 Submission Login

This section discusses logging into the Filing website.

4.5.1 Login Identification

You must include proper identification with all electronic filings before you can communicate with EDGAR. The way you provide this identification, depends upon the following communications mediums used for submission:

- Internet or Direct Dial

  Internet or direct dial submissions have an interactive login. You provide a login CIK and password in response to an on-screen prompt.

4.5.2 Test and Live Tags

If you want to submit a test filing through Modernized EDGARLink, you do not have to set the "Test" radio button on the Main page. Instead you can use the Filing website “Transmit as a Test Filing” or “Transmit as a Test Bulk Filing” option. EDGAR treats the submission as a test and it will not be disseminated. The option to send a Test or Live filing is available when using the Internet or direct dial. Refer to Chapter 5 for instructions on sending Test or Live filings.

Warnings: (1) **If you want your submission to be live, you must use the "Live" radio button and select the <u>Transmit LIVE Submission</u> link:** Acceptance processing and public dissemination is an automated process that takes place immediately upon receipt of live filings. Public portions of a live filing are immediately disseminated to the public.

(2) If you use the "Test" radio button, the filing is not an official filing. If you intended to submit a live filing, you must change the radio button to "Live", save the submission and transmit the submission again.

SECTION B -- Tags Used Within Documents

4.6 Tags Used Within a Document

We identify tags you should use within the body of documents in the following two lists. For your convenience, each tag is numbered consecutively.

There are two types of tags included in this section:

- Internal text tags (for other than wide tables), Table 4-5

  Note: Most of these tags **can** be used within HTML documents; exceptions are noted.

- Wide table tags (over 80 characters wide), Table 4-6

  Note: These tags **cannot** be used within HTML documents.

Notes: (1) For information on formatting tables wider than 80 characters, see Section 4.12.

(2) For information on using the module capability of EDGAR, see Section 4.13.

(3) For information on using the segment capability of EDGAR, see Section 4.14.

Table 4-5: Internal Text Tags (For Other Than Wide Tables)

Tag #	Tag	Example Of Value To Be Inserted	Definition (Limits of Field)
1.	<MODULE>	No value required.	Marks the beginning of information identifying a Type 1 module, previously submitted, that you wish to be part of your current submission.
1.1	<NAME>	FINANCES_98	Name of the module to be included. Must follow the <MODULE> tag (Field up to 15 characters).
1.2	<CIK>	1234567890	CIK of the filer who previously submitted the module. Must be nested with the tag <MODULE> (Field up to 10 characters)
1.3	<CCC>	x21234@1	CCC of the filer who previously submitted the module. Must be nested with the tag <MODULE> (Field 8 characters).

Tag #	Tag	Example Of Value To Be Inserted	Definition (Limits of Field)
1.4	</MODULE>	No value required.	A required tag marking the end of module identification information. **Note:** When the applicable CIK and CCC are those of the primary registrant, **then** the module may be inserted using only the begin module tag, the name value, and the end module tag (e.g., <MODULE> FINANCES_94 </MODULE>).
2	<F1> . . . <F99>	No value required.	Creates a searchable marker for notes about text. May be used in pairs (e.g., <F1> in the text and a corresponding <F1> at the applicable foot or end note; any number from 1 through 99 is acceptable). **Note:** This tag cannot be used within an HTML document.
3	<R>	No value required.	Indicates the beginning of redlined (revised) information.
4	</R>	No value required.	Indicates end of redlined information. <R> and </R> are used to "surround" revised information. To indicate deleted information, use <R> </R> together. **Note:** When you are required to redline information, you should insert the tag <R> before and </R> following a paragraph which contains changes. HTML documents may be marked to show changed materials within paragraphs. You need not redline changes to financial statements and notes.
5	<PAGE>	No value required.	Indicates where a new page should begin in a document, if you wish to force a specific page break.
6	<SEGMENTS>	OPINION1 ACCOUNT-TX	Used in a master segment to reference subordinate Type 1 segments. You may use it within the text of a document to place additional text submitted as a segment, or between documents to place a subordinate segment submitted as a complete document (Field for each segment name up to 15 characters - names must be separated with white space or tagged separately; no white space used within the name).
7	</SEGMENTS>		Marks the end of a segment reference.

Note: Type 2 modules and segments do not require internal document tags. These documents are referenced on the Module/Segment page of the submission templates. EDGAR then includes the documents with your submission while it is being processed.

Table 4-6: `Wide Table Tags (Over 80 Characters Wide)

Note: The following information is **not** applicable to HTML documents.

Tag #	Tag	Example of Value to be Inserted	Definition (Limits of Field)
1	<TABLE>	No value required.	Marks the beginning of information wider than 80 characters per line but not wider than 132 characters per line. Two <S> or two <C> tags, or one of each, are required with each use of the <TABLE> tag or EDGAR will suspend the submission.
1.1	<CAPTION>	No value required.	Marks the start of text that will serve as headings for columns.
1.2	<S>	No value required.	Marks the start of a stub (the left angle bracket is aligned with start of the stub).
1.3	<C>	No value required.	Marks the start of a column of data (the left angle bracket is aligned with the farthest left character of the column of data). Multiple columns require multiple tags.
1.4	<FN>	No value required.	Denotes (and separates) the numerical data in a table from its footnotes.
1.5	</TABLE>	No value required.	Marks the end of a table, and return to lines no wider than 80 characters.

Caution: If lines of text exceed 80 characters in width in ASCII documents, you must use the <TABLE>, <S>, <C>, and </TABLE> tags. We encourage you to also use the tags in tables less than 80 characters wide. The <S> and <C> tags must appear on a separate line between the column headings and the data. If you use the <FN> tag, it must appear on a separate line between the last line of data and the footnote or table description.

For more information on using tags for tables; see Section 4.12.

SECTION C -- Special Handling for Certain Documents

4.7 Non-Public and Confidential Information

EDGAR is designed to separate non-public from public information and disseminate immediately only the public information. EDGAR will not immediately disseminate certain documents when specific values are entered in the Submission Type field (e.g., when the value CORRESP is entered into the Submission Type field). On June 24, 2004, the Commission announced that it would begin releasing certain correspondence or portions thereof (e.g., documents or portions of documents with CORRESP or COVER values in the Submission Type field) not less than 45 days after the staff completes a filing review. See Press Release 2004-89, "SEC Staff to Publicly Release Comment Letters and Responses."

Similarly, when the Submission Type field is public information, the Type field on the Attach Document screen determines whether or not the document is public, thereby assuring that EDGAR treats cover letters submitted under Document Type COVER or correspondence submitted under Document Type CORRESP as non-public. EDGAR does not immediately disseminate non-public submission document information. The SEC staff may release all or portions of these documents electronically if they relate to the staff's review process. See SEC Press Release 2004-89, "SEC Staff to Publicly Release Comment Letters and Responses."

Note: EDGAR disseminates graphic files associated with non-public documents when they are filed within a public submission (such as graphics on a COVER letter for a 10-Q filing), although the non-public document itself will not be disseminated. However, graphics associated with non-public documents filed within a non-public submission (such as graphics on a correspondence letter filed as a CORRESP submission) will not be immediately disseminated.

Non-public material is different from confidential material. You should continue to submit all confidential material in paper form.

4.8 Filing on Behalf of More than One Entity

When a registration statement is made on behalf of more than one entity, you must include the co-registrant CIK and CCC for each entity in the Main page in the fields provided. For more information on filing on behalf of more than one entity; see Chapter 5.

Caution: All co-registrant filings must apply to the same Act(s). Only registrants identified in the Filer CIK field as the filer in the original registration can be part of the submission of an amendment.

Note: We recommend that you not include more than 196 co-registrants per submission. Co-registrants in excess of this number must make multiple submissions.

When a filing involves a single registration statement under the 1933 Act filed on behalf of more than one registrant (co-registrants), you must add a CIK and CCC field for each registrant on the Main page. If the filing is an amendment to the registration statement, you must include the File Number for each registrant. If you are adding a new co-registrant to an amendment, you must type "New" in the File Number field of the new co-registrant. If the submission type for a coregistrant differs from the form type combinations listed below, you must transmit the submission separately for that coregistrant.

When the submission type is:	Then the Form-Type can only be used to refer to:
S-1	S-1 or S-3
S-3	S-3 or S-1
S-1/A	S-1/A or S-3/A
S-3/A	S-3/A or S-1/A
S-1MEF	S-1MEF or S-3MEF
S-3MEF	S-3MEF or S-1MEF

Use the Group-Members field when a Williams Act filing (SC 13D or SC 13G) is being made on behalf of more than one entity, for example, for members of a group or joint filers. Identify only one filer in the Filer field. List the other members of the group (or the other joint filers) under the Group-Members field by name (no CIKs are necessary).

4.9 Correspondence Submissions and Documents

You may submit a correspondence document (CORRESP) on the Attach Documents List page, or as a separate correspondence submission to EDGAR. EDGAR does not immediately disseminate correspondence documents and submissions to the public, but they do become a part of our records. The SEC staff may release all or portions of these documents electronically if they relate to the staff's review process. See SEC Press Release 2004-89, "SEC Staff to Publicly Release Comment Letters and Responses."

4.9.1 How To Create a Correspondence Document

To create a correspondence document, use a word processing application that supports ASCII or HTML. Attach it to the submission using the Attached Documents List page. For more information on submitting correspondence documents; see Chapter 5. You may also include a PDF copy in a correspondence document.

4.10 Correct Suspended Filings

If your initial submission was suspended, you must correct and re-transmit the submission.

4.11 N-SAR Documents

Open-end and closed-end management investment companies (other than small business investment companies) that are electronically submitting N-SAR documents should use special software that we provide. Use the N-SAR for DOS application to compile your N-SAR documents. Use the N-SAR template in Modernized EDGARLink to submit your N-SAR submission. We supply EDGAR-compatible N-SAR software to filers along with a supplement to the EDGAR Filer Manual, Volume II - N-SAR Supplement. Except for small business investment companies and unit investment trusts, N-SAR filers must use the N-SAR application to create a Form N-SAR document, called **Answer.fil**. Before you use Modernized EDGARLink to enclose this Form N-SAR document in a submission, you must change the name of the file so it does not include any capital letters. Use Windows File Manager or Explorer's Rename function to change the filename from **Answer.fil** to **answer.fil**. Using Modernized EDGARLink, attach the **answer.fil** to the Modernized N-SAR template as described in Chapter 5, to prepare the Form N-SAR submission.

A filer submitting an NSAR-A or NSAR-B for a small business investment company or an NSAR-U for a unit investment trust cannot use the special N-SAR software. These form types must prepare a text document that includes the questions that apply from form NSAR and their answers. If you need the Form N-SAR, please contact our Publications department (202) 942-4040.

4.12 Formatting Tables Wider than 80 Characters

The following table format information does **not** apply to HTML documents. See Chapter 8 for tables within HTML documents.

4.12.1 Guidelines for Presentation of Tables

Our specifications for formatting electronic filings require that lines of text in ASCII/SGML documents not exceed 80 characters. The only exception to this limitation is information submitted in a table or column format, which must comply with the following guidelines:

- You must include information wider than 80 characters between the tags <TABLE> (begin table tag) and </TABLE> (end table tag);
- You can use no more than 132 characters per line (row);
- You may introduce column headers by a line having the optional tag <CAPTION> appearing on the otherwise blank line (row) preceding column headings (see the examples in the next section);
- The row preceding columnar information must consist of tags designating where columns of information will begin (where tabs are set in word processing programs or where columns begin in a spreadsheet program):

— use the <S> tag to designate the leading (left) edge of the "stub" (sometimes referred to as the legend or key), or columns of non-numeric information (see examples in the next section);

— use the <C> tag to designate the leading (left) edge of each column of information (at least one column to the left of the < (left angle bracket) of the tag <C> must be blank in all rows of the table up to the next presentation tag, e.g., <CAPTION>, <FN>, or </TABLE>);

— you must use at least two <S> or <C> tags, or one of each, with each use of the <TABLE> tag or EDGAR will suspend the submission

- The row preceding any explanatory or footnote material should include the tag <FN> (see Example I in the next section).

Refer to the following examples for guidance on using table tags in a variety of table styles.

4.12.2 Table Tags

The following list contains the tags that apply for inserting a table in your EDGAR filing, module, or segment document:

List of tags used in the following example:

<TABLE>	Tag is placed before the wide text of the table.
<CAPTION>	Tag is placed following the wide text and preceding first line of columnar captions.
<S>	Tag is placed at leading edge (left margin) of stub information.
<C>	Tag placed at leading edge (left margin) of each column. The column at the immediate left of the < must be free of any characters between the < and the preceding column on all rows.
<FN>	Tag preceding the footnote tag <F#>.
<F1>, <F2>, etc.	Tag preceding the footnote information.
</FN>	Tag following the last line of footnote information.
</TABLE>	Tag following the last line of wide information, including footnotes where they apply.

4.12.3 Formatting Examples of Wide Tables

If you downloaded this manual from the SEC website, print the following examples at 132 characters per line, or print using condensed type. These examples, and the tags within them, do **not** apply to HTML documents. See Chapter 8 for examples and information regarding HTML documents and tags.

Example I --Table Appearing within Textual Discussion (wide text included as part of textual presentation):

```
<TABLE>
Selected Financial Data
<CAPTION>
                                                                  Six Months Ended
                        Fiscal Year Ended June 30,                December 31,
                        ---------------------------------------- -----------------
                        1998   1999       1995   1996  1997   1996   1997
                          (in thousands, except per share data)
<S>                     <C>    <C>        <C>    <C>   <C>    <C>    <C>
Financial Condition:
Total Assets            1,754  1,124<F1>  766    756   5,029  1,165  5,431
Long-Term Debt          200    200        268    207   303    125    174

Results of Operations:
Net Sales               0      0          0       0    1,347   0      898
Income (Loss) from      1,053) (935)     (892)   (613) (339)  (367)  (244)
  Continuing Operations
Income (Loss) Per       (.03)  (.03)     (.02)   (.01)  .00    .00    .00
  Share from
  Continuing Operations
Cash Dividends          0       0         0       0       0    0       0
  Per Share
<FN>
<F1>
This footnote refers to a particular item that has been tagged in the table.
It must, however, follow the footnote tag as shown.
</FN>
</TABLE>
```

Example II -- Table With Tabular Data-Series Market and Trading Information

```
<TABLE>
xyy's common stock and series A and B preferred stock are quoted on the
NASDAQ/NMS.  The following tables show for the periods indicated the high and
low closing sales prices for such securities.
<CAPTION>
                        Common Stock
              19xx                    19xx                    19xx
Quarter       High       Low         High        Low         High        Low
             _____      _____      _____      _____      _____      _____
<S>         <C>        <C>        <C>        <C>        <C>        <C>
First       22 1/2      6 3/4      22 1/4     23 1/2     26 1/8     23 5/8
Second      12 5/8      6 1/2      25 5/8     24 1/2     25 5/8     24 1/2
Third       11          2          25 1/4     24 1/8     25 5/8     24 5/8
Fourth      25         21 1/4      25 1/2     25 1/2     23 1/2
<CAPTION>
                        Series A Preferred Stock
              19xx                    19xx                    19xx
Quarter       High        Low        High        Low        High        Low
             _____      _____      _____      _____      _____      _____
<S>         <C>        <C>        <C>        <C>        <C>        <C>
First       33 1/2     17 3/4      7 1/4     33 1/2     26 1/8     23 5/8
Second      32 5/8     15 1/2      34 5/8    32 1/2     25 5/8     24 1/2
Third       22         12          31 1/4    34 1/2     25 1/2     23 1/2
Fourth      29         25          31 1/4    34 1/2     25 1/2     23 1/2
<CAPTION>
                        Series B Preferred Stock
              19xx                    19xx                    19xx
Quarter       High        Low         High        Low         High        Low
             _____      _____      _____      _____      _____      _____
<S>         <C>        <C>        <C>        <C>        <C>        <C>
First       53 1/2     34 3/4      57 1/2    53 1/2     46 1/8     43 5/8
Second      52 5/8     35 1/2      54 5/8    52 1/2     45 5/8     44 1/2
Third       42         32          50 1/4    51 1/8     45 5/8     44 5/8
Fourth      49         45          51 1/4    54 1/2     45 1/2     43 1/2
</TABLE>
```

Note: The <CAPTION>, <S>, and <C> tags are repeated to indicate insertion of new captions.

4.13 Using the Module Capability of EDGAR

This section discusses using EDGAR's module capabilities.

4.13.1 EDGAR Definition of a Module

A module is information that is stored on the non-public data storage area of EDGAR. You may copy it into subsequent filings so you do not have to re-submit the data each time.

Caution: You may not include hyperlinks of any type in a module; however, modules may be graphics (***.jpg** or ***.gif**) or PDF documents.

4.13.2 How EDGAR Handles Modules

You must send a uniquely-named module in a separate submission. You must name the module according to the following:

- Must be no more than 15 characters long
- Must begin with an uppercase letter (alpha character)
- Characters after the beginning letter should be uppercase letters, numbers, underscores, or hyphens (not periods)
- EDGARLink automatically converts the letters of your module name to uppercase

EDGAR treats the module as your private information, and stores it on our database according to your CIK. Another filer may reference your module by providing your CIK and CCC, as shown in the examples in paragraph 4.13.4. You may store up to 10 modules for a single CIK. The maximum size of a module is one megabyte, but the total for all modules for a single CIK is also one megabyte.

If you activate the Test radio button on the Main page, EDGAR will check the module submission for errors but will not store it (i.e., test modules are not stored for referencing in subsequent submissions).

EDGAR validates modules at the time you submit them. If a module contains errors, EDGAR will report those errors to you and/or your filing agent. EDGAR will suspend all modules that contain errors. There are two kinds of modules:

- Type 1 -- a piece of a document
- Type 2 -- one complete document

To include a type 1 module in a document, you must include a reference to the Type 1 module within a document. Type 2 modules are treated like submission documents and are included in your submission automatically from the Attached Module/Segment page. They are attached at the bottom of the submission. EDGAR will suspend any module with submission headers or document headers.

If a transmitted Type 1 or 2 module contains only white space (is blank), EDGAR will suspend the entire submission. The following is a listing of tags that EDGAR accepts within non-HTML Type 1 modules:

```
<F1> ... <F99>
<PAGE>
<R>
     All other allowable document tags can appear within
     the redlining tag nest.
</R>
<TABLE>
     All other allowable document tags plus:
     <CAPTION>
     <S>
     <C>
     <FN>
</TABLE>
```

HTML modules use HTML tags. All other SGML tags, except for <PAGE> and <R>, are not supported and may cause errors in HTML modules. For more information on HTML documents; see Chapter 8.

4.13.3 Structure of a Module Submission

Because Modernized EDGARLink automatically maintains the submission and its documents, you no longer include the Header and/or Document tags around the module document. The only tags allowed are internal document tags.

4.13.4 How to Refer to a Module in a Subsequent Submission

Modernized EDGARLink compiles your submissions and EDGAR processes and indexes your submissions. You are still required to place Type 1 module references within the document text where you want the module to appear.

The following is an example of how to refer to a module in a subsequent submission:

Example of Referencing a TYPE 1 Module -- a partial document (this reference is made within the text of a document.):

```
xxxxxxxxxxxxxxx(text of submission) xxxxxxxxxxxxxxxxxxxxxxxxxxx

        <MODULE>
           <NAME> OPINION2
           <CIK>  1234567890
           <CCC>  x21234@1
        </MODULE>

xxxxxxxxxxxxxxxx(any additional text)xxxxxxxxxxxxxxxxxxxxxxxxxxx
```

Referencing a TYPE 2 Module

You reference your Type 2 modules in Modernized EDGARLink on the Module/Segment page. EDGAR automatically attaches, to the bottom of the submission, the module (or segment) residing on the system when it processes your submission; see Chapter 5.

4.14 Submitting Filings in Segments

You can submit parts of a single filing to EDGAR separately, from different locations and under different CIKs. After you have submitted all parts, EDGAR can assemble the entire filing, and processes it as though you had submitted it in a single transmission.

Caution: You many not include hyperlinks of any kind in a segment; however, segments may be graphics (***.jpg** or ***.gif**) or PDF documents.

4.14.1 How Segment Filings Work

With segmented filings:

- You identify one segment as the master segment and identify the registrant for whom the filing is being made
- All other segments are subordinate segments
- The CIK used to identify the filer in the master segment is the master segment CIK and it must be included in subordinate segments for reference
- You must transmit the master segment to us last after all subordinate segments have been transmitted. The master segment is the submission type that is the final assembled submission. It must reference each subordinate submission segment submission

4.14.2 Segment Test Submissions

EDGAR will check segment submissions when you run the document or submission validation. You can also check for errors by activating the Test radio button and transmitting the test segment using the Filing website. However, the submitted test segment submissions will not be available for inclusion in subsequent test or live submissions.

4.14.3 Segment Filing Requirements

The following requirements apply to filings submitted in segments:

- We must receive and accept all segments that comprise a filing within six business days
- You must submit the master segment last
- You cannot correct segment submissions; you must re-submit them
- You can only use segments once; after that they are unavailable. The Master Segment CIK field in subordinate segments must match the Filer CIK fields in the master segment
- If the assembled master segment is suspended the subordinate segments remain available to be used

4.14.4 Segment Naming Conventions

You can submit segments separately from the filings into which you insert them, and you must give them reference names. The names you assign your segments must comply with the following limitations:

- Must be no more than 15 characters long
- Must begin with an uppercase letter (alpha character)
- Characters after the beginning letter may be uppercase letters, numbers, underscores, or hyphens (not periods)
- Spaces are not allowed

- EDGARLink automatically converts your segment name to all uppercase letters

4.14.5 How EDGAR Handles Segments

EDGAR must process a segment submission without errors before it can be indexed on the EDGAR database. You must reference the subordinate segment in a master segment within six business days after the subordinate segment was indexed, or the subordinate segment expires. A subordinate segment can only be referenced once in a live submission.

There are two kinds of segments:

- Type 1 -- an incomplete document
- Type 2 -- one complete document

Modernized EDGARLink automatically places submission and document headers round your Type 1 segments when you compile your Type 1 segment submission. Just like modules, a reference to a Type 1 segment must occur within a submission document.

Reference subordinate Type 1 segments in the master segment using the beginning segment tag <SEGMENTS>, the segment name, and the ending segment tag </SEGMENTS>. These tags are placed in the document where you want the Type 1 segment(s) to be inserted.

Type 2 segments are complete documents associated with a filing CIK. Type 2 segments are referenced on the Attached Module/Segment page on the submission templates. EDGAR automatically includes the Type 2 segment document upon receipt of the submission.

EDGAR will suspend all segments containing errors.

Note: You may not reference segments within a segment. However, you can reference modules within a segment.

The following is a listing of EDGAR tags that are accepted within ASCII (non-HTML) segments:

```
 <F1> ... <F99>
<PAGE>
<R>
     All other allowable document tags can appear within
     the redlining tag nest.
</R>
<TABLE>
     All other allowable document tags plus:
     <CAPTION>
     <S>
     <C>
     <FN>
</TABLE>
```

You must use HTML tags for HTML segments. All other SGML tags, except for <PAGE> and <R>, are not supported. After you have submitted all error-free segments and the master segment, EDGAR will reconcile the segment references by inserting all text from the subordinate segment submission (s) into the master document between the beginning <SEGMENTS> and ending </SEGMENTS> segment tags.

4.14.6 Errors in Segments

EDGAR validates segments at the time you submit them. If a segment contains errors, EDGAR reports those errors to you and/or your filing agent.

If a transmitted Type 1 or 2 segment contains only white space (is blank), EDGAR will suspend the entire submission.

If an error arises when the EDGAR system attempts to combine segments, or if EDGAR detects an error in the master segment, EDGAR will suspend the filing. The expiration dates of subordinate segments referenced in the master segment are extended six business days from the day of suspension of the master segment.

When EDGAR detects an error in a subordinate segment, the segment is not accepted and you must re-submit the corrected subordinate segment.

Note: Modernized EDGARLink will raise an error when it is error-checking a master segment with Type 2 segment references and it cannot find the segment referenced. This error will not occur if all subordinate segments are present on EDGAR when the master segment is filed and the document count accounts for all documents in the assembled filing.

4.14.7 Examples of Segment Tagging within a Submission Document

For Type 1 or 2 submission segments you no longer need to enter tag and header information. This information is placed around the **.txt** file or **.xls** file of the segment that you submit using Modernized EDGARLink.

When your filing has Type 1 segments, you should use the segment tags in the document of your submission, as shown below:

```
xxxxxxxxxxxxxxxx(text of submission) xxxxxxxxxxxxxxxxxxxxxxxxxxxx

  <SEGMENTS>
      OPINION1
  </SEGMENTS>

xxxxxxxxxxxxxxxx(any additional text)xxxxxxxxxxxxxxxxxxxxxxxxxxxx
```

4.15 Submitting Reports on Form 13F

Please refer to Appendix H for additional instructions on how to electronically submit a report on Form 13F. You must submit 13F reports in ASCII format.

4.16 Submitting EU-1 Documents

EU-1 documents are intended for the North American Securities Administrators Association (NASAA) system; however, they are not forwarded to NASAA at this time. When the NASAA

system is ready to accept EDGAR documents, EDGAR will pass an EU-1 document and the filing to which it is attached to NASAA. This EU-1 document will be removed from the EDGAR database and will not be disseminated.

4.17 Combining Selected Williams Act Filings into a Single Submission

EDGAR can process the following submission type combinations in a single submission only when the combined filings are paired in any of the specified combinations:

- SC TO-I and a SC 13D/A or a SC 13E3 or a SC 13E3/A
- SC TO-I/A and a SC 13D/A or a SC 13E3 or a SC 13E3/A
- SC TO-T and a SC 13D/A or a SC 13E3 or a SC 13E3/A
- SC TO-T/A and a SC 13D/A or a SC 13E3 or a SC 13E3/A

When you are submitting one of the above combinations, the Submission Type field should be SC TO-I, SC TO-I/A, SC TO-T, or SC TO-T/A. The Document Type field must match the Submission Type field.

When you make a combination filing, Modernized EDGARLink automatically counts the number of documents and places the correct submission type names in your submission.

4.18 Submitting Form 8-K with Combined Submission

Form 8-K and its variants (8-K/A, 8-K12G3, 8-K12G3/A, 8-K15D5, 8-K15D5/A, 8-K12B, 8-K12B /A) are used to report specific reportable events usually within four days of occurrence. The list of reportable events is specified in Appendix Section C.1.3, 8-K Items, which also lists an Item Number to be used for each reportable event. Up to nine items may be specified on a single EDGARLink Form 8-K submission. A Period field is provided for the applicable report date for all the items specified on a single Form 8-K. Items with a different report Period must be submitted on separate Form 8-K submissions.

For certain reportable events (Items), the Form 8-K filing may be used to simultaneously satisfy the filing obligations of Rules 425, 14a-12, 14d-2(b), or 13e-4(c). The EDGARLink 8-K submission template has a field, Item Submission Type, which appears after certain 8-K Items (1.01, 1.02, 2.01, 5.01, or 8.01) have been selected, to optionally allow the filer to select another submission type to simultaneously satisfy a second filing requirement with the single Form 8-K combined submission. The selectable values for Item Submission Type are: 425, DEFA14A, DFAN14A, SC TO-C. The Item Submission Type allowed with each Item type is shown in Table 4-1. After the second submission type is selected, if necessary for subject company filings, additional fields will appear on the EDGARLink template to collect more information for the second submission.

When the Form 8-K is submitted to EDGAR, if it contains a value for Item Submission Type, EDGAR will treat it as two submissions. The filer will receive two notification messages, each with its own unique accession number: one for the 8-K and another one for the second

submission. If an error is detected in either submission, the filer will receive two notification messages of suspended filings, one for each submission, and neither submission is accepted.

Table 4-1. Allowable Set of Item Submission Type Values Based on Items Selected

Items	425	DEFA14A	DFAN14A	SC TO-C
1.01	X	X	X	X
1.02	X	X	X	X
2.01	X			
5.01	X			X
8.01	X	X	X	X

SECTION D -- Signatures for Electronic Filings

4.19 Signatures to be Typed

This section describes the typed statutory signature at the document level.

4.19.1 Statutory Signatures

In many cases, the securities laws require filed documents to be signed. You must type your signature for an electronic filing to meet this requirement. See Rule 302 of Regulation S-T. Rule 302 of Regulation S-T requires you to retain a manually signed signature page or other document that authenticates, acknowledges, or otherwise adopts the signature that appears in typed form within an electronic filing. You must retain this signature page for five years.

An example of a signature as it would appear in an electronic filing is:

/s/ HERBERT JONES
HERBERT JONES

OR

/s/ HERBERT JONES
HERBERT JONES
CHIEF FINANCIAL OFFICER

OR (For Investment Management Filers)

HERBERT JONES

4.19.2 Powers of Attorney and Consents of Experts

If you are submitting signatures for powers of attorney, consents of experts, or any other required signature, you must submit them in the typed form specified in Section 4.19.1.

4.19.3 Signatures for Form ID Applications

If you are submitting a FORM ID application for a registrant, you must have a manual signature of an associated person or an authorized representative of the registrant as required by the form. Acceptable positions or titles of an associated person are: president, partner, treasurer, secretary, director, officer, or attorney. Section 16 filers may have a person with power of attorney sign the Form ID.

4.20 Filing Fees

You must pay filing fees by sending a check to our Lockbox at Mellon Bank or by wiring payment using Fedwire. These methods of paying filing fees also apply to paper filers and hardship exemption filers. For detailed information on filing fees, see Appendix E.

5. PREPARING AND TRANSMITTING SUBMISSIONS TO EDGAR

5.1 Introduction

This chapter provides information on using the Modernized EDGARLink software to compile your filings. It includes general information about the submission templates, as well as step-by-step procedures for using them. The chapter is divided into the following sections to assist you in quickly finding a needed reference:

- Section A -- Using Submission Templates 5-7

  An introduction to the submission templates that you use to construct your filings, instructions on how to install them, and tips on maintaining them.

- Section B -- Preparing Submissions Templates 5-44

  How to save, validate, digitally sign, and edit your submission before you transmit to EDGAR.

- Section C -- Transmitting Submissions to EDGAR 5-53

  Instructions on how to transmit your EDGAR Submissions.

- Section D -- Getting Help 5-57

  Instructions on how to get assistance while using EDGAR and Modernized EDGARLink.

5.2 The Modernized EDGARLink Software Program

Modernized EDGARLink is a 32-bit based software program supported by Windows 98, 2000, NT, or XP and is designed to help you prepare and transmit an electronic filing. You download the software from our EDGAR Filing website: *https://www.edgarfiling.sec.gov* and install it on your computer as discussed in Chapter 3. When EDGAR or the submission templates are updated, you will be able to download the updated versions from the website; see Chapter 3.

5.2.1 Preparing Your Modernized EDGARLink Submission

The previous chapter explained that, before EDGAR can receive, process, and disseminate submissions electronically, filers must include filer information in Modernized EDGARLink's fields. We call the process of adding required information to a prepared submission EDGARizing. The Modernized EDGARLink software automatically inserts the required new EDGAR Extended Forms Definition Language (XFDL) header and document tags around your submission.

In addition to adding information to your submission, Modernized EDGARLink helps you format the values correctly. For instance, in the case of a pre-effective amendment to a Form S--1, where the correct value for the Submission Type field is "S-1/A" (not "S-1" or anything else), Modernized EDGARLink recognizes the correct combinations of required information and removes much of the submission preparation burden from you.

5.2.2 Modernized EDGARLink Attributes

Specifically, the Modernized EDGARLink software helps you prepare, submit, and correct submissions by:

- Formatting your submission information using XFDL. This formatting is needed to process your submission in EDGAR. To manually create a submission in XFDL; see Chapter 7.
- Checking for formatting errors in the document and submission prior to transmitting it to us. If you validate your documents and submissions with Modernized EDGARLink software before transmitting, you significantly reduce the chance for filing suspense because of "EDGARizing" errors.
- Assisting you in troubleshooting errors. Modernized EDGARLink provides a full screen text viewer that allows you to identify errors in the submission and correct them.

Note: If there are errors in your submission document, you need to incorporate your changes and reattach your submission document.

- Modernized EDGARLink automatically compresses the filing to reduce storage space and transmission time.

5.2.3 EDGAR Filing Website Attributes

While the new Modernized EDGARLink works in tandem with the EDGAR Filing website, the Filing website provides the following attributes:

- Accesses EDGAR's features using the Internet or direct dial networking.
  - ◊ Provides submission transmission and template download capabilities.
  - ◊ Provides editing capabilities to your company information.
  - ◊ Provides submission notification messages.
  - ◊ Provides requested Return Copy download capabilities.
  - ◊ Allows filers to update their EDGAR Password.

5.3 Explanation of General Submission Requirements

Modernized EDGARLink builds on the Legacy EDGARLink approach to creating a submission. Modernized EDGARLink provides you with a Graphical User Interface (GUI) screen that contains fields where you enter your values. Different forms have different fields that appear or disappear depending upon which template you are submitting. Once you have entered values in

the required and optional fields on the Header, Documents, Module/Segment, and Notification pages and saved your template, your submission will be ready to validate. For information on completing and transmitting your submission; see Sections 5.8 and 5.11.

5.3.1 Modernized EDGARLink Submission Preparation Map

The submission template pages for electronic filing are outlined below:

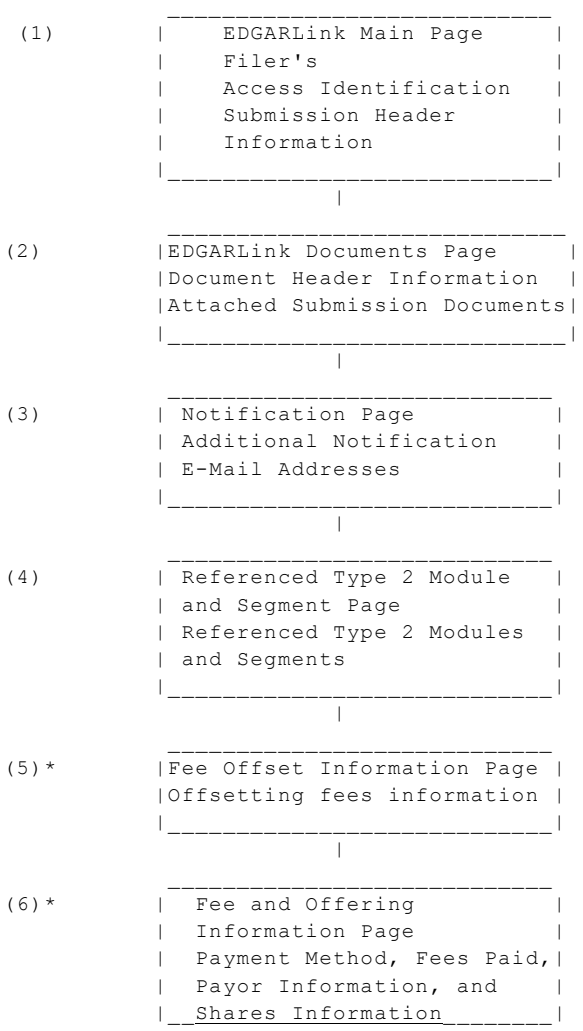


Figure 5-1: Submission Requirements for Electronic Filing

Certain elements are common to all submissions.

* (5) and (6) are common only to fee bearing submissions only.

KEY:

(1) EDGAR requires identification of the filer, regardless of the medium chosen for an electronic submission:

- **For Internet or direct dial transmission**, you must provide the Filer CIK and CCC whether you have made your connection through the Internet or some other direct dial software
- **For Leased Line transmission**, you must contact us for the Leased Line Specification Document

For each submission, you must supply submission and filer information (basic information for one entire submission that includes the CIK, CCC, SROS, etc.) This submission information is automatically inserted into the correct EDGAR format from the fields on the Main page. Each submission may require specific information. If required information is missing, EDGAR will suspend your submission.

(2) You may attach multiple submission documents in ASCII, HTML, or PDF format in a single submission in addition to correspondence and cover letters.

You can also attach referenced graphics, ***.jpg** or ***.gif**, as part of your submission.

(3) The maximum size of your submission must not exceed 100 MB.

(4) In addition to receiving submission notification messages to your primary company e-mail address, you may send submission notification messages to additional e-mail addresses listed on that page.

(5) Reference Type 2 modules and segments, if any, by entering the module and segment information. Type 1 modules and segments are referenced in the submission document; see Section 5.5.10.

(6) Enter any offsetting fee information. This information includes the CIK, Form Type, File Number, Filing Date, and Amount. You can include as many valid offsetting submissions as necessary.

(7) Enter Fee and Offering Information on this page. This information Payor CIK, CCC, Payment Method, Fee Paid, and Security Type. You can add as many types as necessary.

When using Modernized EDGARLink to complete your submission and accessing EDGAR to transmit your submissions, you have the capabilities of filing multiple submissions at once using the Bulk Filing template; see Section 5.7.

5.4 Sequence of Events for Creating a Submission

This section outlines the general process of compiling your submission.

1. **Prepare** the text in ASCII/SGML, HTML, or PDF documents that you want to include in your submission using a word processing application that supports ASCII, HTML editor, or Adobe Acrobat on your PC. Create each document (10-Q, N-1, cover letter, or exhibit)

in separate files. Modernized EDGARLink will combine all documents into one submission and add all necessary information needed for processing.

NOTE: Hints to help create a text file:

Your text cannot have more then 80 characters on a line. To help your text stay within the designated area, type your information using the Courier or Courier New, font size 12. Make the margins at least 1 inch on the right and left.

If you have a table, EDGAR will allow you to have lines up to 132 characters on a line if you add the <TABLE> ,<S>, <C>, and </TABLE> tags. See Section 4.13. Change the paper orientation to landscape and make the margins very small (.25). You must still remain within the EDGAR limit of 132 characters.

2. **Save (or convert)** your documents to ASCII text files. Some conversion types are: MS-DOS text with line breaks, ASCII Dos Text, and MS-DOS text with Layout. See Section 5.4.1 for naming your file.
3. **Create** your submission by opening the template and entering information in the fields on the Main Page first.

Add your previously saved document/s. Click on the Documents button to go to the Documents page. Select Add Document, then select Attach and find the file. Select Open and Done. Do this for each document within the submission. Your file name/s should appear under the File Name heading**.** Be sure to add the document type in the Type field.

If you would like to have additional Internet notification that your filing was accepted or suspended, click on the Notification button. Add any Internet addresses to which you want the message sent.

There may be some situations that require you to move your file off the network drive in order to attach it to your template. Also, be aware that renaming a file on a network server at times may not be allowed.

4. **Review** your submission documents by using the View Document button on the Document page.

5. **Check and Correct** errors using the Document and/or Submission Validation, Section 5.9. Modernized EDGARLink displays the errors and tells you where they are in your submission. Make changes and reattach your document, if necessary.

Modernized EDGARLink performs basic error checks on the information needed to process your submission. If no errors are found, you can transmit your submission to us. If you have errors, EDGAR will not accept your submission.

We encourage you to use Modernized EDGARLink's error-checking capability and/or transmit a test submission to pre-validate your submission.

6. **Save** the template with the attached file. Click on the Save icon (the diskette) and give your file a name; EDGARLink will automatically give it an .XFD extension. When this file is correct you can send it to the SEC.

7. **Send** your filing to us using your chosen method. Refer to the following chapters for specific procedures:

    - Chapter 5, Section 5.11 for transmitting using the Internet or direct dial- Go to the EDGAR Filing website and select Transmit. You can send a test or live file.
    - Leased Line Specification Document for Leased Line transmission.

8. **Check** to see if the file was accepted by going to **Retrieve/Edit Data** (on the Home Page of the EDGAR Filing website) and select Submission Information. Perform the query and view the status of your submission.

5.4.1 Naming Conventions

In Modernized EDGARLink, you must follow certain file name rules. All document file names must be lower case and no longer than thirty-two (32) characters in length. The names must start with a letter (a-z) and may contain numbers (0-9) with no spaces. File names may contain one period (.), one hyphen (-), and one underscore (_) character and must end with ***.htm**, ***.txt**, ***.pdf**, ***.fil**, ***.jpg**,***.gif, *.xsd, or *.xml** extensions. EDGARLink will not allow you to add an improperly named file. We recommend that you give the new file a distinctive name:

- **r10q-630.txt** (the file saved in ASCII)
- **r10q-630.htm** (the same file saved in HTML format)
- **r10q-630.pdf** (the same file converted to PDF format)

For Types 1 and 2 modules and segments, the filenames and module or segment names must be unique for each of these submission parts.

SECTION A -- Using Submission Templates

5.5 Modernized EDGARLink Submission Templates

Modernized EDGARLink uses submission templates to prepare your submission for EDGAR. As you enter information into the different fields, it is converted into the new EDGAR format. This section walks you through the process of preparing your submission using the Modernized EDGARLink software.

5.5.1 Submission Template Overview

On the Filing website, (*https://www.edgarfiling.sec.gov*), you can locate the different templates you need to download to create a submission. Once you have downloaded a template, as described in Chapter 3, you should save the template using a unique name, i.e., **r10q1099.xfd**, enter your submission information, attach your submission documents, save, validate, and close your template. You can then transmit the completed submission to EDGAR. The process of creating a submission is contained in this section.

Note: If you do not enter an extension, Modernized EDGARLink inserts the **.xfd** extension to your filename.

There are six different submission templates that cover all the submissions you can transmit to EDGAR. There are special templates for Correspondence, Modules and Segments, and Bulk Filings. With all the different types of templates available, you will notice that Modernized EDGARLink works similarly no matter which template you are filling out. To conserve space in this manual, we walk you through completing one template. Because the templates are similar, you can use these steps whether you are compiling correspondence, an annual 10-K, or submitting segments.

5.5.2 Using Submission Templates

Once you have logged into EDGAR and downloaded your blank template, you should save the blank template to your computer for two reasons:

1. You can use the template later to fill out submission information for another submission type. Submission templates 1, 2, and 3 support a vast number of submission types; you can use one template to prepare many different types of submissions.

   For example, if you need to submit a 10-Q, you would download Template 3. If you save the template before you enter your 10-Q information, when you need to submit

an 8-K, you can open the blank template and begin entering your 8-K information. Otherwise you would need to delete 10-Q information and detach the documents.

When you change submission types in EDGARLink, you are prompted whether or not you want to delete existing information. If you answer "Yes," all currently entered information and attached documents are discarded. If you answer "No," all currently entered information and attached documents will be preserved. Information entered in fields that do not appear for the new submission type will not be deleted and will be transmitted with your submission and you may receive a submission warning during processing.

If you changed from a fee-bearing submission type to a non fee-bearing submission type, all fee information will be deleted. For more information see Section 5.5.5.4

2. If you are submitting the same submission type, it may save you time by editing the previous submission without having to recreate the submission from scratch. You may need to replace, or delete submission documents; see Section 5.5.8.

   If you save every blank template you download prior to entering your submission information, you save time by not having to access the Filing website and downloading forms you already have stored on your computer. Additionally, if you save the completed forms as a unique name, **r10q99.xfd**, you will only have to edit some of the information and attach or replace a different document the next time you submit that submission type. For detailed instructions on saving your templates; see Section 5.8.

Note: If you do not enter an extension, Modernized EDGARLink inserts the **.xfd** extension to your filename.

5.5.3 Downloading Submission Templates

After you have downloaded Modernized EDGARLink and installed it on your system (see Chapter 3) you are ready to download a template and create a submission. To download the submission type you want to transmit:

1. Access the Filing website: (*https://www.edgarfiling.sec.gov*) and login; see Chapter 3.
2. Click on Submission Templates.
3. When the Submission Template Download Options page appears, scroll through the Submission Types field and locate the submission type you are submitting.

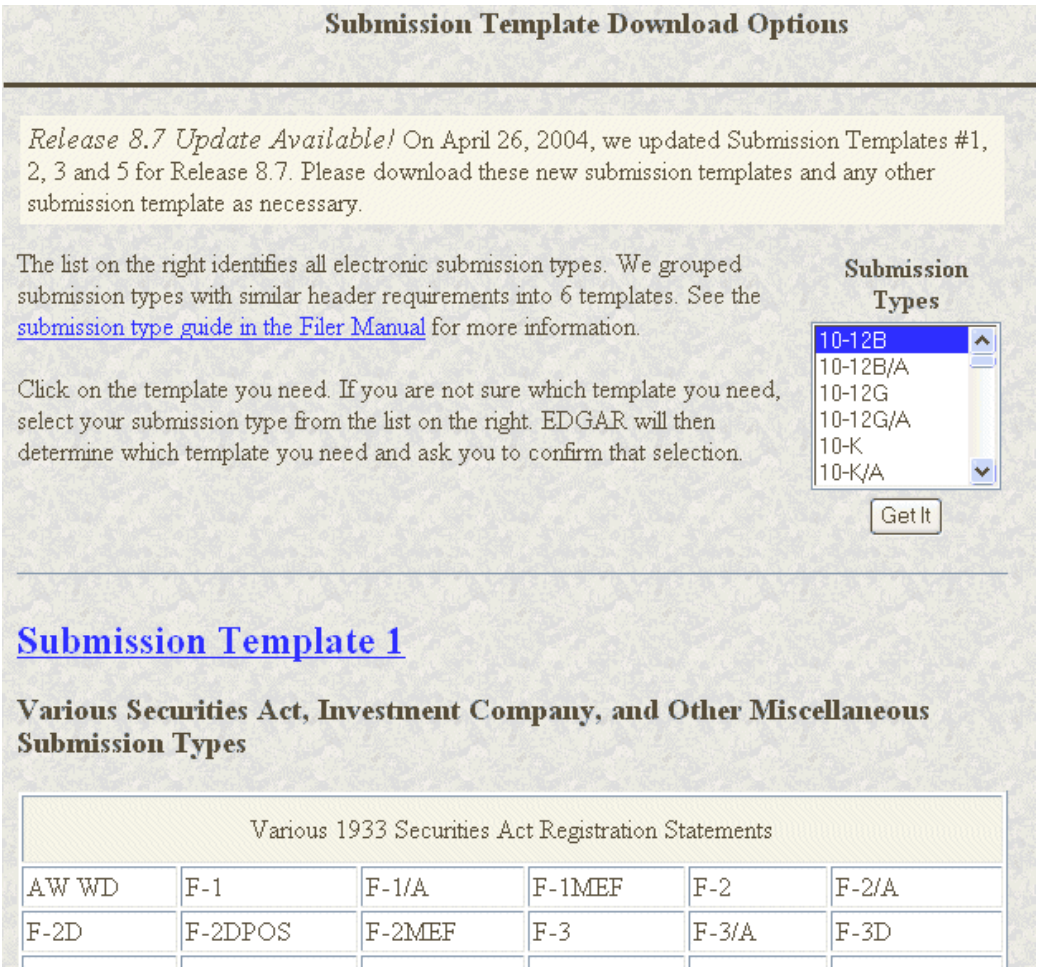


Figure 5-2: Submission Template Download Options Page

4. Click on the Submission Type, and click on the [Get It] button.
5. The Submission Template Download Confirmation page appears. Click on Download Template.

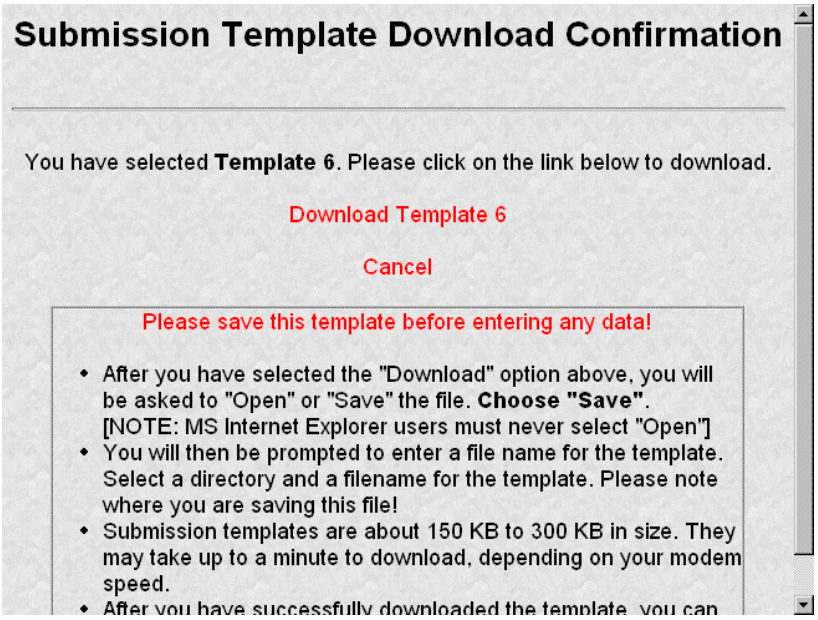


Figure 5-3: Submission Template Download Confirmation Page

If you have your browser set to accept cookies, EDGAR will inform you whether or not you already have the template downloaded. If you have already downloaded the template:

- Click on Cancel.

It is advised that you save the blank template before you start working on your submission. Once you have completed your submission, you should save this template using a unique name that identifies the submission type, i.e., **r10k600.xfd**. Then when you need to update your filing, you can open the previous template, edit the information in Modernized EDGARLink and submit the new filing.

Note: If you do not enter an extension, Modernized EDGARLink inserts the **.xfd** extension to your filename.

If you canceled the template download because you already have it, you should open the blank template that you saved originally, select your submission type, then save the template using another unique name that identifies that particular submission.

5.5.4 Opening Submission Templates

Once you have downloaded and installed the Modernized EDGARLink software and downloaded the submission template you need, open the template in EDGARLink:

1. Double click on the Template Viewer icon on your desktop.
2. Open the location where you saved your template in the Open Form window.
3. Double click on the template you want to open.

At this time you should save the blank submission template before you begin entering your submission information:

4. To save the blank template, click on the Save Form icon on the upper left corner of the form template window (the diskette).

EDGARLink warns you that you have invalid data in the submission template; click the [Yes] button. This warning appears because you have not yet entered data in any of the required fields.

5. Enter a unique name in the File Name field, e.g., **r10q99.xfd**.
6. Click on the [Save] button.

Note: If you do not enter an extension, Modernized EDGARLink inserts the **.xfd** extension to your filename.

5.5.5 Submission Template Structure

The Submission Template is broken down into sections, called blocks; see Figure 5-2. The top block contains two fields that display the filer's CIK and the submission type. This information automatically appears once you enter it on the Main page. These fields are read-only which means you cannot edit the information displayed in them. You must edit the fields on the main page to change this information. In this block there are buttons that open the different pages you need to create your submission and other buttons that access the Filing website, Submission Validation, and Modernized EDGARLink Help. The lower block contains fields where you enter submission information. As discussed in Chapter 3, some of these fields are required, and some are optional. As you enter information in these fields, you are creating your submission. In this chapter we discuss in general terms the process of submission preparation which includes all the different types of documents you can transmit: correspondence, cover letters, and exhibits. Appendix B contains sample submission types.

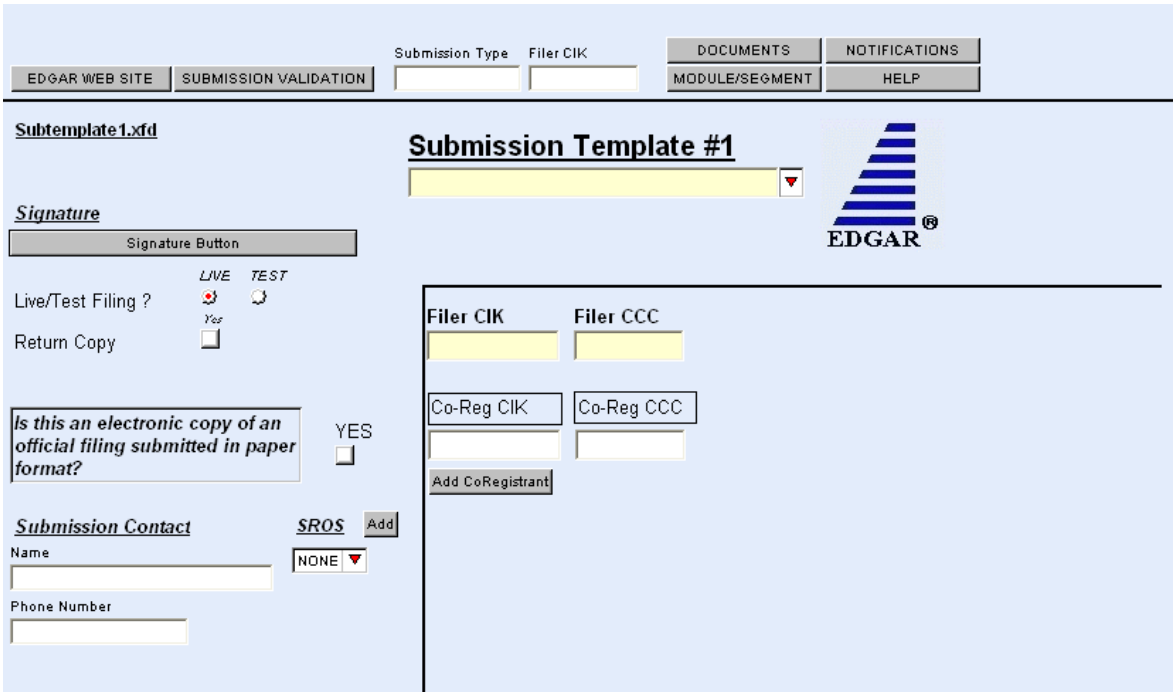


Figure 5-4: Submission Template Main Page

5.5.5.1 Template Menu Buttons

The Modernized EDGARLink submission templates are easily navigated using the buttons displayed in the upper block of the window:

- Documents
- Notifications
- Module/Segment
- Fee Offsets (appears on fee bearing form types only)
- Offering/Fees (appears on fee bearing form types only)

The first three buttons appear when you open the template. The later two appear only after you have selected a fee bearing form type. In Modernized EDGARLink there are six working pages, the Main Header, Attached Documents List, Notification Information, Referenced Module/Segment List, Fee and Offering Information, and Fee Offset Information. A button with [Main Page] appears when you are working on one of the other screens. There are three additional buttons that perform other functions:

- Submission Validation
- EDGAR Web Site
- Help

The [Submission Validation] button activates the Modernized EDGARLink submission checker. This checker informs you if you have invalid data entered in your submission.

The [EDGAR Web Site] button brings up the EDGAR Filing website Login page. This page gives you access to EDGAR functions such as Filer News, Downloads, and Support menu options. See Chapter 3 for more information on the Filing website Home page.

The [Help] button activates the help functions for Modernized EDGARLink. If you need help filling out one of the templates, you can access the help files to assist you in the process.

5.5.5.2 EDGARLink Tool Bar

The tool bar located at the top of the Modernized EDGARLink window helps you perform basic functions like save, open, and set EDGARLink preferences. The following list displays the buttons and explains what function the button performs:

The Open Form button opens another submission template.

The Save Form button saves the current submission template. This saves your template fields and attached documents into one file. EDGARLink will put an .xfd extension, and this is the file you will transmit to the SEC.

The Print button prints all the submission template windows, windows with and without information entered:

- You will print the fields and the visible text they contain.
- Submission documents will not be printed. For more information on printing submission documents; see Section 5.5.8.8.

The Preferences button opens the EDGARLink preferences window.

The Check Spelling button checks the spelling of the value in the selected text field. It is only available when a writable text field has been selected.

The Check All Spelling on Page button checks the spelling of the values in all writable text fields on the current page.

The Help Mode button activates the cursor help text boxes:

- If you click on this button you turn on the cursor help and intuitive text boxes appear when you hold the mouse over a field.
- To turn the help off, click the button again.

The Viewer Help button opens a window displaying general help for the viewer.

5.5.5.3 Modernized EDGARLink Template Forms

While you are using Modernized EDGARLink, notice how the submission fields are displayed in the window. Sometimes the whole submission field may not fit into the window, so you may

have to scroll to complete some submission fields. When you look at the fields, notice that some of these fields are mandatory (dark or shaded), some are optional (white or blank). If the mandatory fields are filled out incorrectly, your submission will be suspended and you will need to edit and transmit your submission again. The white fields are not required. However, we do ask that you provide any relevant information.

As you are looking at the submission template, there are certain fields that appear with all templates and some fields that disappear. Some of the fields common to all templates are the Submission Type, Filer CIK, CCC, Submission Contact, and SROS. To enter information in any field in the template, click a field and enter the information by using your keyboard. Some fields have a pick list, so you do not need to enter information. You can scroll through the list and click on the entry you want to appear in the field.

Modernized EDGARLink checks the entry of each field for format and length. If you enter data incorrectly, the field turns red and your cursor help is activated for that field.

Some fields do not require input; they read information that has already been entered. For instance, on the Documents page, there is a Document Count field that automatically updates when you attach submission documents. Modernized EDGARLink counts the number of documents and inserts that number in this field.

Some information is not entered in fields. On the forms these are called radio buttons and check boxes. These types of fields insert a condition. For example, the Documents page contains a Validate check box. While you are attaching the documents, you can have EDGAR validate certain document(s) by activating the check boxes next to the document; see Section 5.9.2.

5.5.5.4 Entering Template Information

When you begin your submission using Modernized EDGARLink there are fields where you enter information that is recorded in your submission. Entering information in the fields is as easy as typing on a word processing application:

1. Click in the field using your mouse.
2. Use your keyboard to enter information.

You can use your mouse to move from field to field. You can also use the [Tab] key to move your cursor to the next field.

Note: In Modernized EDGARLink it doesn't matter in which order you enter your fields, or on which page you start, because you can save the template and return to it later; however, all required fields must be filled out before you transmit the submission.

Modernized EDGARLink allows you to enter any type of information via a keyboard: numbers, letters, or special characters. Modernized EDGARLink checks the validity of the value. For example, your CCC is eight characters long and must contain at least one number, one letter, and one special character, @, #, $, or *. If you enter your CCC incorrectly (doesn't conform to these

rules), the field turns red and you cannot complete the processing of your submission until you correct the entry.

Some fields contain pick lists that display when you click on the down arrow on the right hand border. When the list appears, click on the option you want to choose for that field. Other fields automatically format your entry. For instance when you enter information in the Phone Number field under the Submission Contact, hyphens are automatically placed between the first, second, and third sets of numbers. The Period field automatically converts dates to the correct EDGAR mm-dd-yyyy format.

Check boxes allow you to tell Modernized EDGARLink that you want to activate a function or validate a submission document. To turn a check box on, click it once. A check appears in the box. If you want to turn the check box off, click it again, and the check disappears.

Radio buttons work similarly to check boxes, but a radio button informs EDGAR of a condition. When you use the Live/Test Filing radio button, you are telling EDGAR what type of submission you are filing. **The default for this button is Live**. **In order to submit a test filing, you need to change the Live radio button to the Test radio button.** To change the filing to a Test filing, click once on the Test radio button. You can also send a filing using the Transmit a Test Filing; see Section 5.11.4.1.

Table 5-1 contains a list of all the fields available on the Main page for all submission type templates. You may only see some of these fields depending upon the submission type you are entering.

Table 5-1: Information Fields Available on Main Page

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
1	Submission File Name*	q1_10k.xfd	Name of the submission type file (*.xfd).
2	Submission Type*	10-Q	Name of the submission type.
3	Filer CIK*	1234567890	Your SEC-supplied CIK. This field allows up to 10 characters.
4	Submission Type	10-Q	Type of submission you are filing.
5	Test or Live	Radio Button	Marks a submission to be treated as a test or live filing. Unless the submission is marked as TEST, or is submitted under the EDGARLink option “Send a Test Filing”, the filing will be treated by EDGAR as a LIVE filing and, if accepted, be disseminated. Submit live filings in live mode if using EDGARLink. We cannot change a test submission into a live submission, nor can we change a live submission into a test submission.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
6	Return Copy	Check Box	Requests Return Copy of the filing as we receive it. Copies of accepted filings are stored on the EDGAR Filing website for seven (7) business days for you to download.
7	SROS	AMEX	Identifies one or more stock exchanges or other self-regulatory organizations on which the issuer's securities are listed or traded. If none applies, enter the value "NONE".
8	Submission Contact	Label	Marks the area of the submission contact information.
8a	Name	A. Jones This field is not required, however we recommend that you enter a value.	Identifies a person to contact if there are questions about the submission. This field allows up to 30 characters.
8b	Phone	202-555-1111 This field is not required, however we recommend that you enter a value.	Phone number of the contact person; you must include an area code. This field allows up to 20 characters.
9	Filer CIK	1234567890	Your SEC-supplied CIK. This field allows up to 10 characters. **Note:** In those instances where a single filing is being made on behalf of more than one person or entity, you must enter separate filer information for each such entity or fill in the Group Members field, depending upon the filing being made. See Chapter 5 for more information on co-registrants.
Note:	This field is necessary for all forms except Form 144, in which case it is called the Reporting Owner Information field.		
10	Filer CCC	x21234@1	Your CCC (8 characters, at least one of which must be a numeral and at least one must be @, #, $, or *). It is case-sensitive.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
11	File Number	333-00000-1111	SEC-supplied file number required for Confirming Copy submissions, some amendments, and other specific submission types. The field is up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen.
12	Co-Registrant	Label	These fields are required for submissions with more than one registrant. Your file will be suspended by EDGAR if you include more than 196 co-registrants.
12a	Co-Registrant CIK	1234567890	The SEC-supplied CIK for a registrant associated with this submission.
12b	Co-Registrant CCC	x21234@1	The CCC for a registrant associated with this submission. (8 characters, at least one of which must be a numeral and at least one must be @, #, $, or *). It is case-sensitive.
12c	Co-Registrant File Number	333-00000-1111	SEC-supplied file number. Required for amendments to 1933 Act registration statements and with specific form types. This field allows up to 17 characters. When adding a new co-registrant to an amendment, you must type "New" in the File Number field of the new co-registrant.
12d	Co-Registrant Form Type	S-3/A	Used to specify a different form type for a co-registrant filing, or to indicate a combination filing.
13	Reporting Owner Information	Label	Marks the beginning of reporting owner identification and must be followed by the CIK and CCC.
Note:	This group replaces the Filer CIK/CCC for Form 144.		
13a	CIK	1234567890	SEC-supplied reporting owner's CIK. This field allows up to 10 characters.
13b	CCC	x21234@1	Reporting owner's CCC (8 characters, at least one of which must be a numeral, and at least one must be @, #, $, or *; case-sensitive).
13c	Relationship	DIRECTOR	Identifies relationship of the reporting owner to the subject company.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
14	Period	12-31-2000 or 12 31 2000 or DEC 31 2000 or 31 DEC 2000 or Dec 31 2000 or 12/31/00	End date of report or period of filing; preferred order is month, day, and year (i.e., mmddyyyy) and EDGAR will convert your input to this format. Months should be abbreviated using the first three letters only (i.e., Apr or JAN). This field is also used for proxy meeting dates (field up to 20 characters; use hyphen, slash, or space to separate numbers). Unless otherwise specified, future dates for most form types will be flagged as errors. Refer to Appendix C for information regarding which forms will allow you to use future dates in the Period field.
15	Act	33 40 or 33 40	For certain filings by investment companies, the field identifies Act or Acts when the form type may be filed under more than one Act. Valid values when required are 33 and/or 40. If both apply, use the entry with both Acts.
16	Delaying Amendment	Check Box	Indicates that submission includes a delaying amendment.
17	References 429	333-00000	Refers to 1933 Act Registration Statements updated pursuant to Rule 429. The value represents the file number of the prior registration statement. If more than one applies, repeat the field for each value. This field allows up to 17 characters.
18	Reference 462b	333-00000	Identifies the 1933 Act file number associated with the prior effective registration statement for the same offering pursuant to Securities Act Rule 462(b). This field allows up to 17 characters.
19	Subject Company	Label	Marks the area of subject company information fields.
19a	CIK	1234567890	Identification of the subject company. This field allows up to 10 characters.
19b	IRS Number	22-7777777	Subject company's IRS employer identification code. The IRS number usually appears on the cover page of a Form 10-K (field 9 characters plus an optional hyphen; EDGARLink displays a hyphen with this tag).
19c	Name	Small Co. Ltd.	Name of the subject company. This field allows up to 150 characters.
19d	File Number	005-00000	SEC file number used under subject company for confirming copies and other specific submission types. This field allows up to 17 characters.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
20	Items	1.02 5.05 7.01	Identifies each reportable event declared in an 8-K filing. If more than one applies, repeat the field for each event. See listing of item values and event definitions in Appendix Section C.1.3 (field is one item selection for each entry). Item 5.03 Amendments to articles of Incorporation or Bylaws; Change in Fiscal Year requires you to enter the new Fiscal Year end date (mm/dd) in the Fiscal Year field. Items 1.01, 1.02, 2.01, 5.01, or 8.01 allow an optional field, Item Submission Type, to specify an additional Submission Type that the 8-K submission simultaneously satisfies as an additional filing obligation.
20a	Fiscal Year	12/31 05/31	Identifies the new Company fiscal year end date mm/dd format. This field allows up to 5 characters).
20b	Item Submission Tyepe	425 DEFA14A DFAN14A SC TO-C	Identifies an optional additional Submission Type that the 8-K submission simultaneously satisfies as an additional filing obligation under Rules 425, 14a-12, 14d-2(b), or 13e-4(c).
21	Serial	Check Box	Used when an offering is made from an effective shelf registration statement and the offering relates to interests in a separate legal entity, such as a trust or partnership, that is distinct from the registrant. Used when applicable to submissions of form type 424B1, 424B2, 424B3, 424B4, 424B5, or 424B7. This will initiate the generation of a new CIK for the serial company created by this filing.
21a	Serial Company Name	Small CO LTD	Name of the serial company. If more than one, repeat the field. This field allows up to 150 characters. The name should be in conformed format. See conformance definitions in Appendix C.
22	Confirming Copy	Check Box	A confirming copy is not an official filing. This tag should be used only when the official filing was previously made on paper. When a confirming copy is sent, the File Number field is visible and mandatory for non-subject company filings. For subject company filings, the File Number field is mandatory and is located under the Subject Company label. If you are using EDGARLink, the field automatically appears when you activate the Confirming Copy check box.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
23	Group Members	John Smith Jane Doe	Identifies list of group member names or joint filers. Used with Williams Act filings when there is more than one member of a Williams Act group or where there are joint filers. The list should exclude the entity identified in the filer tags (there is only one filer). Each name must appear in a separate field.
24	Effectiveness Date	10-15-2000 or 10/15/2000 or 10 15 2000 or 15 Oct 2000 or 10/15/00 or OCT 15 2000	Filer requested effectiveness date that applies to all co-registrants in a co-registrant filing for certain Investment Company filings. Preferred order is month, day, and year, i.e., mmddyyyy EDGAR will convert your input. This field allows up to 20 characters; use hyphen, slash, or space to separate numbers.
25	Depository	International Financial Corporation	Identifies the bank foreign filers deposited SEC filing fees. This field allows up to 50 characters.

*These fields are read-only. You do not need to enter information: EDGARLink automatically fills these fields.

5.5.6 Completing Submission Templates

Once you open the submission template, you can begin entering submission information. On the Main page, you are required to fill out the Submission Type, Filer CIK, Filer CCC, and SROS fields:

1. Click on the Submission Type field, and enter the submission type.
    - If you click on the down arrow in that field, the entire list of submission types will be displayed.
    - Use the down arrow key on your keyboard to scroll through the Submission Types in the template.
2. Click in the Filer CIK field and enter your CIK. You don't need to enter the leading zeros (0); Modernized EDGARLink automatically inserts them before the number you enter.
3. Click in the CCC field and enter your CCC. If there are any Co-Registrants, add their CIK and CCC. If there is more than one co-registrant, click on the [Add CoReg] button. If there are more co-registrant CIK and CCC fields than you need, only use the number you need. When processing your submission, EDGAR ignores all extra empty fields.
4. Click in the SROS field and enter your Self-Regulatory Organization. If none, select "none."

Depending upon the submission type you are preparing, you may have completed all the required fields for that template. Some templates require other fields. For a list of the submission type samples; see Appendix B.

When you change submission types in EDGARLink, you are prompted whether or not you want to clear entered information. If you answer "Yes," all currently entered information and attached documents are discarded. If you answer "No," all currently entered information and attached documents are preserved. Information entered in fields that do not appear for the new submission type will not be deleted and will be transmitted with your submission and you may receive a submission warning during processing. If you changed from a fee-bearing submission type to a non fee-bearing submission type, all fee information will be deleted.

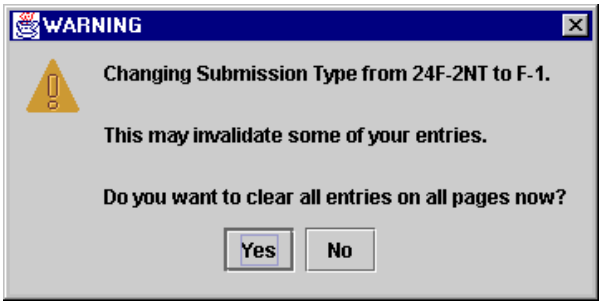


Figure 5-5: Change Submission Form Type Warning

5.5.7 Documents List Page Overview

The Documents page will list your documents after you attach them, and is designed similarly to the Main page, in that there are fields, check boxes, and buttons that assist you in entering descriptions about your documents, validating your documents, and navigating from one screen to another.

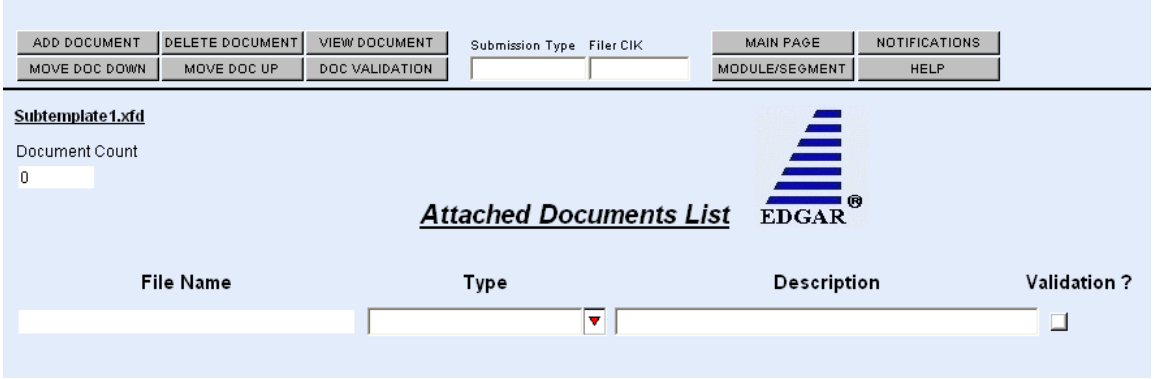


Figure 5-6: Attached Documents List Page

5.5.7.1 Documents Page Fields

On the Documents page, there are three fields. The first field, File Name, is automatically entered when you attach a document; see Section 5.5.8.1. The next field is the Type field. This field provides you with a list of document types you can attach such as: Cover, Correspondence, Graphic, EU-1, NASAA document, and exhibits. The third field, which is optional, is the Description field. You can enter a description up to 255 characters in length. You can attach as many documents as you would like; see Section 5.5.8.2. Corresponding with each attached document is a Validate check box, which informs Modernized EDGARLink to validate the attached document for formatting errors; see Section 5.9.2.

Above the document fields is the Document Count field. This field automatically inserts the number of submission documents you attach to the submission. Modernized EDGARLink automatically calculates these numbers based on the number of submission documents you attach. For more information on attaching submission documents; see Section 5.5.8.1.

Table 5-2 lists all the fields available on the Documents List page.

Table 5-2: Information Fields Available on Documents Page

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
26	Document Count **	1	Number of documents included in the submission.
27	File Name**	r10q99.txt	The file name of the document you attach. The file name is automatically inserted from the Attach window.
28	File Name* **	Opinion.txt	The file name of the document you attach. The file name is automatically inserted from the Attach window.
29	Module or Segment Name*	Opinion 1	The name of the module or segment currently stored on EDGAR.
30	Master Segment CIK*	1234567890	The CIK of the filer for the master segment, the submission you are attaching the segment to.
31	Type	10-Q	Indicates to EDGAR the type of document being attached. This field assists EDGAR in keeping public and non-public documents separated.
32	Description	2000 Quarterly Report	Is not a required field. We do ask that you describe the document, graphic, or exhibit you are attaching. This field allows 255 characters maximum.
33	Validation	Check Box	Indicates whether you want Modernized EDGARLink to validate a document.

* These fields appear in the Module/Segment submission template only.

** These fields are read-only: you do not need to enter information. EDGARLink automatically fills these fields.

Type 1 and 2 modules and segments must have unique file names and unique module and segment names.

Note: When you assemble a submission that includes multiple documents, i.e., correspondence, cover letter, etc., EDGARLink updates the File Name fields automatically when you attach additional documents. When you incorporate segments and modules, these values represent the number of documents that will be contained in the submission after final assembly.

5.5.8 Submission Documents

In the previous chapter, we discussed preparing the documents that you are including in your submission. The documents supported include: ASCII, HTML, PDF, and ***.jpg**/***.gif** graphics only. In text documents, lines cannot be more than 80 characters wide, unless in a table that is no more than 132 characters wide, and no special characters. When you prepare your documents using Modernized EDGARLink, you no longer include Header or Document tags. Modernized EDGARLink automatically takes care of that for you. For more information on document preparation; see Chapter 4.

Modernized EDGARLink does not support the preparation of N-SAR documents at this time. You are still required to use the N-SAR DOS version to create N-SAR documents (**answer.fil**). There is, however, a submission template, Submission Template Number 3, that allows you to assemble N-SAR submissions and attach N-SAR documents.

- For HTML document support, see Chapter 8.
- For PDF document support, see Appendix I.

Notes:

(1) A submission may include a maximum of 612 documents in the following combinations:

- At least one (1) primary submission document
- Up to ten (10) cover letters
- Up to one hundred (100) correspondence documents
- Up to five hundred (500) exhibits/graphics files
- One (1) EU-1

(2) If you change a submission type on a previously completed submission template, you have a choice to clear all field entries. If you choose not to clear all fields, the attached documents will not be removed..

5.5.8.1 Attaching a Document

Once you have prepared your submission document, correspondence, or cover letter, you can include it in your submission by using Modernized EDGARLink. This procedure assumes you have a submission template open and a submission document prepared:

1. Click on the [Documents] button.
2. The Document page appears, Figure 5-6.
3. Click on the [Add Document] button.
4. Modernized EDGARLink displays the Attachments window, Figure 5-7.

Since EDGARLink Release 8.0 it is easier to attach multiple documents to a submission since the user can select multiple files in the browser window before selecting the [Done] button.

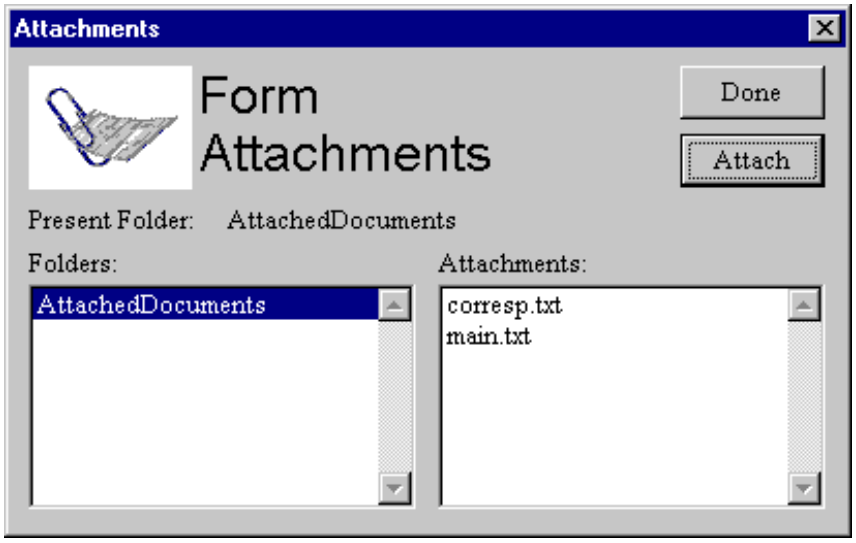


Figure 5-7: Attachments Window

The Attachment window displays a list of documents attached to your submission.

5. Click on the [Attachment] button. The Attach File window appears, Figure 5-8. Open the location of your documents using the Look In: field:

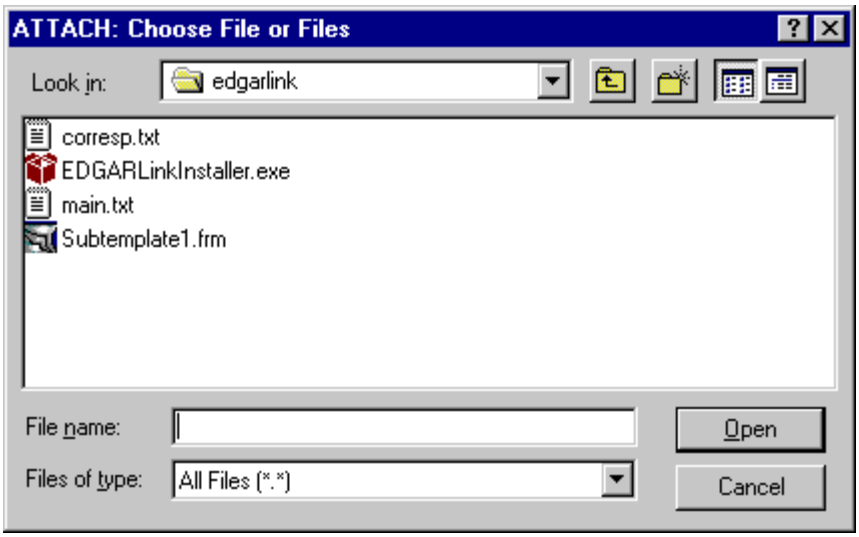


Figure 5-8: Attach File: Choose the File Window

- Click on the down button in the right hand side of the field.
- Select the folder you want to open by clicking on it.
- The folder structure appears in the window with the subdirectories and files. Double click on the subdirectory folders until your submission file appears.

6. Click once on the file you want to attach; it could be a document, graphic, N-SAR, or PDF file.
7. Click on the [Open] button. The file you select appears in the Attachments list.
8. Click on the [Done] button to return to the Attach Documents List page.

5.5.8.2 Attaching Multiple Documents

While creating a submission, there are occasions where you will attach more than one document, for instance, a cover letter, correspondence, a revised submission document, and a PDF version of your submission document. In order for EDGAR to divide documents into public and private documents, each of these documents should be listed individually on the Attach Document List field rather than compiled into one document. To attach multiple documents, follow the same procedures as attaching a single document. This creates additional lines in the document list:

- Press the [Shift] key to select a list of documents.
- Press the [Ctrl] key to select more than one document in a list.

5.5.8.3 Organizing Documents

Modernized EDGARLink has added a new feature on the Document page. After you attach your documents and the file names appear in the Name field, you can organize the document names on the Document page. EDGARLink has two additional buttons on the Document page: [Move Document Up] and [Move Document Down].

To move a document up the list:

1. Select the document you want to move by highlighting the Name field.
2. Click on the [Move Document Up] button.

To move a document down the list:

1. Select the document you want to move by highlighting the Name field.
2. Click on the [Move Document Down] button.

Note: This organization function only moves the documents until they are either at the top or bottom of the list.

5.5.8.4 Correcting a Document

If errors are found after validation is performed, Modernized EDGARLink displays the errors in the document view window. To ensure your changes are reflected in future submissions, you should use the original application (e.g., word processor) to correct the errors, save the document, and re-attach your submission documents; see Section 5.5.8.6.

5.5.8.5 Removing a Document

As you are compiling your submission, you may need to detach or delete a document from your submission. The process to remove a document from your submission is as easy as attaching a document:

1. Click on the [Delete Document] button.
2. The Attachments window appears. Select the document you want to delete by clicking on it.
3. Click on the [Remove] button.

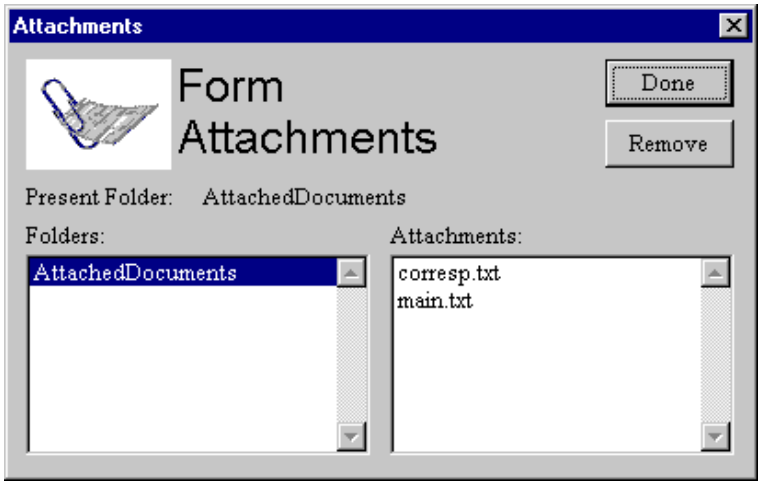


Figure 5-9: Remove Attachments Window

Modernized EDGARLink prompts you to confirm that you want to remove your document, Figure 5-10, then removes the document from your submission. You can use this process if the file contains errors when you validate your document.

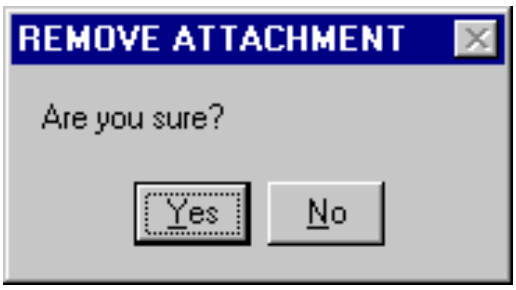


Figure 5-10: Remove Attachment Confirm Window

5.5.8.6 Replacing a Document

Rather than removing an incorrect document, you can re-attach a corrected version of the document with the same name:

1. Click on the [Add Document] button.
2. Click on the [Attach] button.
3. Choose the corrected submission document and click on the [Open] button.
4. Modernized EDGARLink warns you that the document is already attached, and asks if you would like to replace it?
5. Click on the [Yes] button if you want to replace it.

Modernized EDGARLink then replaces the document in your submission.

5.5.8.7 Viewing a Document

Once you have attached a document, you may want to view the document's text:

1. Click on the [View Document] button.

The attached document appears. From here you can review your document by scrolling through it or printing a copy.

To return to your submission template close the viewer window.

If you have multiple documents attached in your submission, you will have to choose which documents you want to view:

1. The Attachments window appears when you click on the [View Document] button.
2. Click the document you want to view.
3. Click the [Display] button.

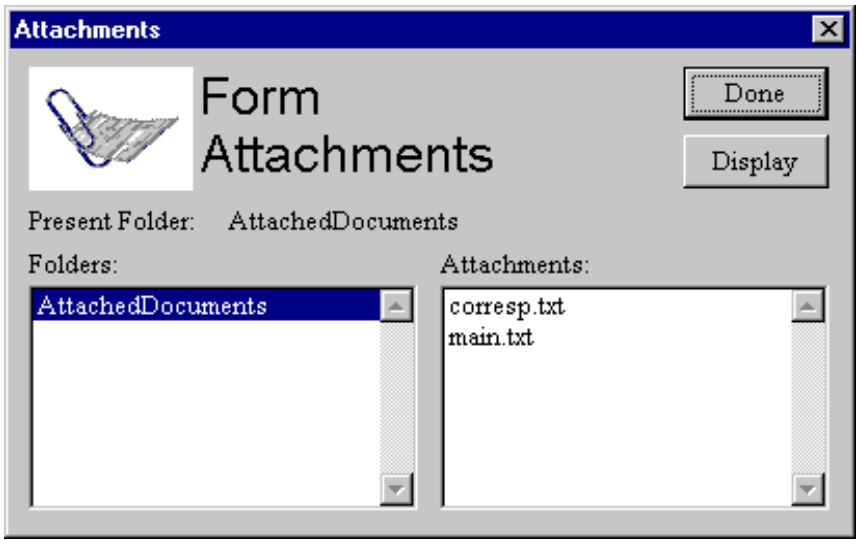


Figure 5-11: View Document Window

The document you selected is displayed. Close the viewer window to return to your submission template.

5.5.8.8 Printing Documents

Before you transmit your submission, you might want to print your submission document. You can do this using Modernized EDGARLink:

1. Display your submission document, as described above.
2. When your document appears in an application window, use the application's print feature to send your document to your printer.

5.5.9 Notification

Modernized EDGARLink allows you to notify multiple addresses of the status of your EDGAR submission. You can add these additional addresses on the Notification Information page. They will receive acceptance/suspense messages for both Live and Test filings.

Note: You can download the requested Return Copy from the Filing website.

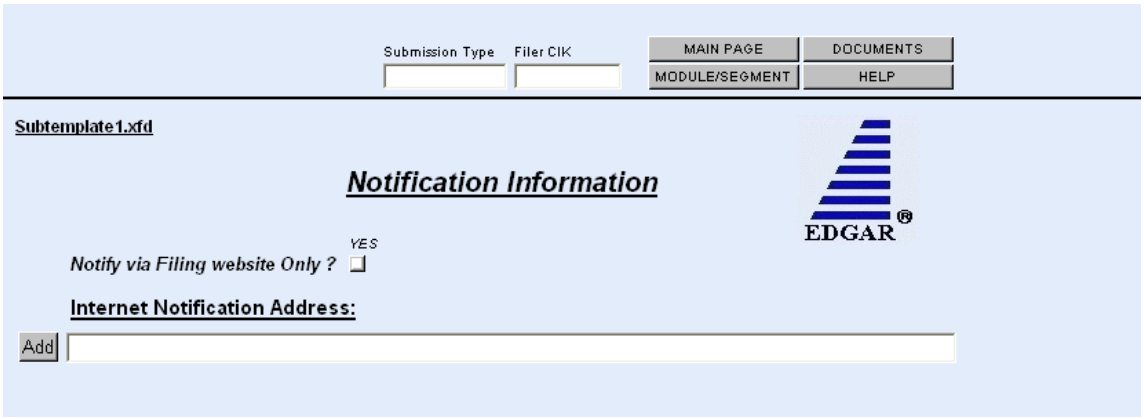


Figure 5-12: Notification Information Page

If you need to change your default notification address, you can change it on the Filing website using the Company Information page; see Chapter 6.

For requested Return Copy information, see Chapter 6.

Table 5-3 contains the fields available on the Notification page.

Table 5-3: Information Fields Available on Notification Page

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
34	Internet Notification Address	Jsmith@xyz.com	Identifies Internet User IDs that are to receive submission acceptance or suspense messages. Cannot be used to request Return Copies. This field must be in standard Internet address format, including exactly one "@" character and all necessary "." characters; only EDGAR acceptable characters are allowed in the address; each address may be up to eighty (80) characters long.
35	Notify via Filing website Only	Check Box	For a filer who only wants to download their notifications from the Filing website. This is suggested if you are transmitting a filing after 5:30 p.m.

5.5.9.1 Adding Notification Addresses

Place your additional notification e-mail addresses on the Notification Information page:

1. From your open submission, click on the [Notifications] button.
2. The Notification Information page appears, Figure 5-12.
3. If there are additional Internet e-mail addresses, enter them in the Internet Notification Address field.

Additional Options:

If there are additional Internet e-mail addresses that you want to enter click on the [Add] button. You are allowed to add as many e-mail addresses as you would like.

5.5.10 Module and Segment Referencing

When you reference Type 1 modules and segments (partial documents) in your submission, you should make reference inside your submission document to a Type 1 module or segment currently residing on the EDGAR system.

Type 1 and 2 modules and segments should have unique filenames and module and segment names.

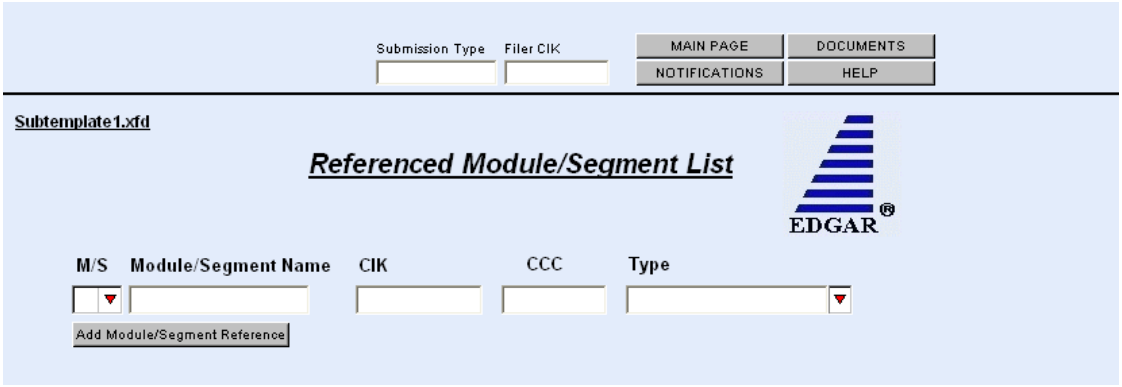


Figure 5-13: Referenced Module/Segment List Page

When you reference Type 2 modules and segments (one complete document), Modernized EDGARLink automatically inserts the reference in your submission. The following sections describe how to reference Type 2 modules and segments.

Table 5-4 contains the fields available on the Referenced Module/Segment List page.

Table 5-4: Information Fields Available on the Referenced Module/Segment List Page

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
36	M/S	M	Identifies the reference as a (M)odule or (S)egment reference.
37	Module/Segment Name	OPINION1	Identifies the name of the Type 2 module or segment currently residing on EDGAR that you are including in your submission.
38	CIK	1234567890	Identifies the primary owner of the Type 2 module you reference in your submission.
39	CCC	x21234@1	Identifies the CCC of the primary owner of the Type 2 module you reference in your submission.
40	Type	EX-1	Identifies the document type of module or segment you are referencing.

5.5.10.1 Including Type 2 Modules in Your Submission

These instructions assume that EDGAR has previously accepted your module:

1. Click on the [Module/Segment] button. The Referenced Module/Segment List page appears.
2. Select "M" in the M/S field. Click on the down arrow and click on your selection. The CIK and CCC fields appear.
3. Enter the module name (**not** the module file name) in the Module/Segment Name field.
4. Enter the CIK and CCC of the filer whose module you are placing within your submission.
5. Select the document type of your module in the Type field:
    - Click on the down button.
    - Scroll until you see the module document type.
    - Click on the type to enter it in to this field.

If the referenced module does not exist on EDGAR your submission will be suspended.

5.5.10.2 Including Type 2 Segments in Your Submission

These instructions assume that EDGAR has previously accepted your segment:

1. Click on the [Module/Segment] button. The Referenced Module/Segment List page appears.
2. Select "S" in the M/S field.
3. Enter the segment name (**not** the segment file name) in the Module/Segment Name field.
4. Select the document type of your segment in the Type field:
    - Click on the down button.
    - Scroll until you see the module document type. If your document is a cover letter or correspondence, be sure it is correctly marked.
    - Click on the type to enter it in to this field.

    IMPORTANT: If your document is a cover letter or correspondence, be sure to give it the correct type. Otherwise it will be disseminated immediately to the public.

If the referenced segment does not exist on EDGAR your submission will be suspended.

- For instructions on creating modules and segments; see Section 5.6.
- For instructions on validating modules and segments; see Section 5.9.
- For instructions on transmitting modules and segments; see Section 5.11.2.
- For information on managing modules and segments; see Chapter 6.

5.5.11 Fee Offsets Page Overview

EDGARLink now allows the entry of multiple fee offsets for a submission. Table 5-5 contains the fields available on the Fee Offset page.

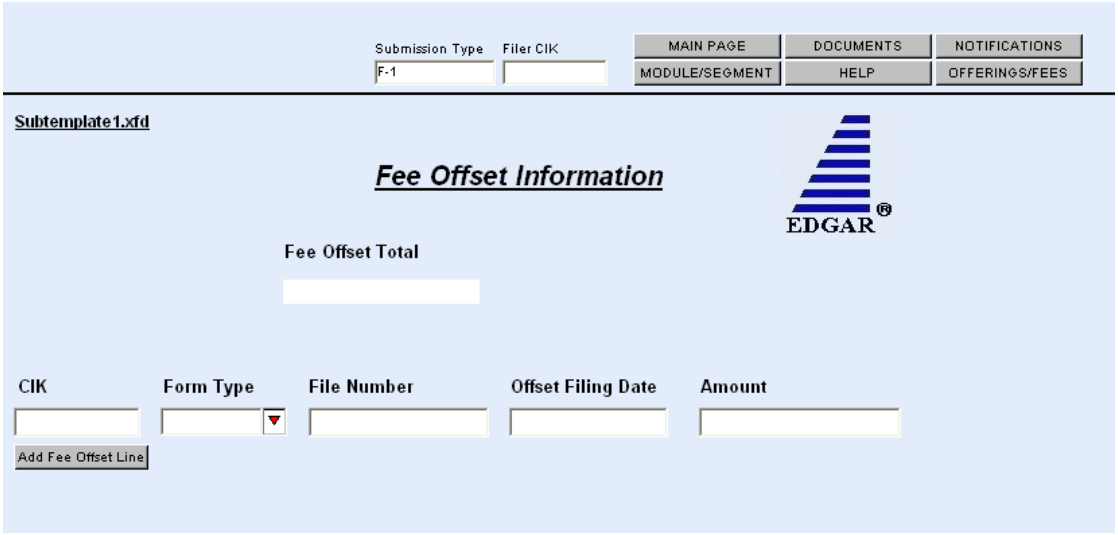


Figure 5-14: Fee Offset Information Page

Table 5-5: Information Fields Available on the Fee Offset Page

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
41	CIK	1234567890	Identifies the filer/registrant who previously paid the offset amount. Required if there is an offset. This field allows up to 10 characters.
42	Form Type	S-1	Indicates form type in which the offsetting fee amount was paid. Required if there is an offset amount. This field allows up to 10 characters.
43	File Number	333-00000000-001	References the file number for the offset filing. This field allows up to 16 characters.
44	Offset Filing Date	10/15/2000	Indicates filing date of the offsetting payment; preferred order is month, day, year (i.e., mm/dd/yyyy).
45	Amount	4000	Indicates an offsetting payment against your filer's fee obligation, as provided for in Section 14 of the Exchange Act. (0 - 999,999,999,999.99)
46	Fee Offset Total	4000	Read-only field containing the sum of Amount fields for all offset rows entered for the submission.

5.5.11.1 Adding Fee Offsets

Place the fee offset information on the Fee Offsets page.

1. From your open submission, click on the [Fee Offsets] button.
2. The Fee Offset Information page appears, Figure 5-14.
3. Enter the Filer/Registrant CIK in the CIK column.
4. Select the form type in the Form Type field.
5. Enter the file number in the File Number field.
6. Enter the date of the offset filing in the Offset Filing Date field.
7. Enter the amount of the offsetting amount in the Amount field.
8. Click or tab out of the Amount field in order to automatically update the Fee Offset Total field with the sum of each Amount field.
    - If there are additional offsets to be applied, click on the [Add Fee Offset Line] button. You are allowed to enter as many fee offset rows as you would like.

5.5.12 Fee and Offering Information Page for Offering Submissions

The Fee and Offering Information page contains the fee-relevant fields for your submission and simulates the facing page of the registration statement for normal registration offerings. Calculations for the estimated filing fees are automatically generated and displayed. The EDGAR Fee Rate Table must be downloaded for the correct Fee rate as of field to become populated; see Section 3.4.4.

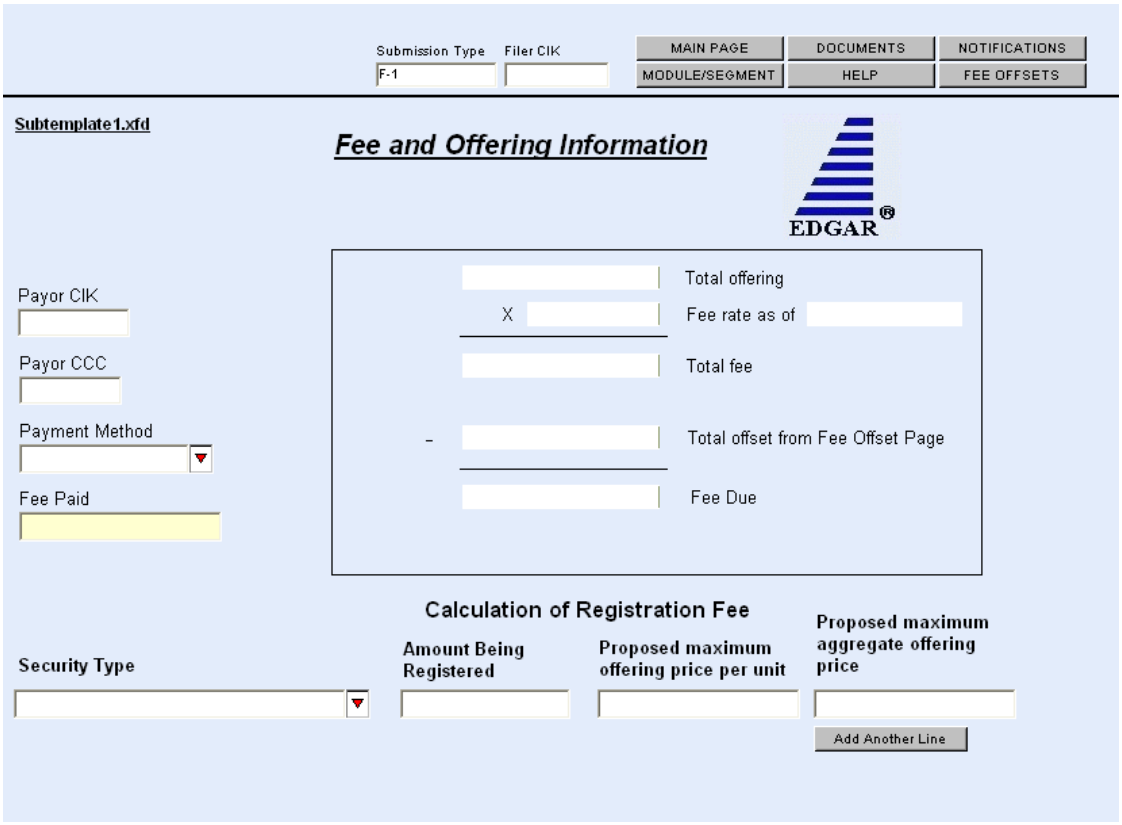


Figure 5-15: Offering Submission Fee and Offering Information Page

5.5.12.1 Entering Fee and Offering Information

1. If someone other than the Primary CIK is paying the fees, enter that CIK and CCC into the Payor CIK and Payor CCC fields.
2. Select the Payment Method, if applicable.
3. Enter the amount paid for this submission in the Fee Paid field.
4. Select the Security Type from the pull down field.
5. Enter:
   - The number of shares in the Amount Being Registered field.
   - The maximum price per share in the Proposed maximum offering price per unit field. The Proposed maximum aggregate offering price will compute and automatically appear.

   OR

6. Enter the total offering price in the Proposed maximum aggregate offering price field.

Table 5-6: Fields Available on the Fee and Offering Information Page

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
47	Payor CIK	1234567890	CIK of a third-party payor for the fee obligation. This field allows up to 10 characters.
48	Payor CCC	X21234@1	CCC of a third-party payor for the fee obligation (8 characters, at least one must be @, #, $, or *; case-sensitive)
49	Payment Method	Lockbox	Indicates how the fee is being paid to us. Values accepted are: Fedwire and Lockbox. This field allows up to 7 characters.
50	Fee Paid	100.00	Indicates the amount of fee paid with the filing being submitted (0 - 999,999,999,999.99).
51	Security Type	Non-Convertible Debt	For offering submissions only. Indicates the type of security being reported. Values accepted are: Non-Convertible Debt, Debt Convertible into Equity, Equity, Asset-backed securities, Mortgage Backed Securities, Limited Partnership Interests, Unallocated (Universal) Shelf, ADRs/ADSs, Face Amount Securities, Other.
52	Amount being registered	250,000	Number of units being registered (0 - 999,999,999,999.99).
53	Proposed maximum offering price per unit	10.0123	Dollar value per unit (0 - 999,999,999,999.9999).
54	Proposed maximum aggregate offering price	2,500,000.00	Computed product if both optional values for Proposed amount being registered and Maximum offering price per unit are provided; otherwise, total dollar amount of the security. Even if the value is computed the filer can override (0 - 999,999,999,999.99).
55	Total offering	2,500,000.00	Computed total of Proposed maximum aggregate offering price for all rows provided (0 - 999,999,999,999.99).
56**	Fee Basis	30,000,000	For transactional submissions only. Total amount for certain submission types (the amount on the filing fee is based pursuant to Exchange Act Rule 0-11). Refer to Note 1 after this table (0 - 999,999,999,999.99).
57*	Late submission flag	Checkbox	Activates the Number of Days Late, Total fee, Estimated interest, and Rate fields.
58*	Number of Days Late	240	Number of calendar days by which the submission is overdue; maximum value is 9999.

Field #	Field Name	Example of Value to be Inserted	Definition (Limits of Field)
59*	Itemize	Checkbox	Requests itemization of sales entries
60*	Series	Series A	Investment Company Series name This field allows up to 40 characters.
61*	Sales Proceeds	1,999,999.00	Proceeds of sales of shares. See Note 2 that follows this table. (0 - 999,999,999,999.99).
62*	Redeemed Value	9,999	Redeemed value of shares. (0 - 999,999,999,999.99).
63*	Net Value	1,990,000.00	Calculated net value of shares (Sales Proceeds – Redeemed value) (read-only field).
64*	Fee	497.50	Calculated fee based upon the net value of shares (read-only field).
65	Fee Rate	.000250 or 2.5 %	Current fee rate for Offering, Transactional, Flat, or Sales Shares Submissions as read from the Fee Rate Table downloaded from the Filer Web (read-only field).
66	Fee Rate as of Date	12/21/2000	Effectiveness date of the Fee rate displayed (read-only field).
67*	Estimated interest	2.50	Calculated amount of interest owed due to filing late (read-only field).
68*	Rate	.0006 or 6%	Current interest rate for late filing as read from the Fee Rate Table downloaded from the Filer Web (read-only field).
69	Total Fee	625.00	For offerings, sales shares and transactional submissions: computed product of Total offering times the fee rate. (read-only field).
70	Total Fee Offset from Fee Offset page	1250	Value of the Fee Offset Total from the Fee Offsets page (read-only field).
71	Fee due	625.00	Calculated fee due (read-only field).

* Sales shares submission field.

** Transactional submission field.

Notes:

1) When you prepare submission types PREM14A, PREM14C, PRER14A, PRER14C, SC 13E1, SC 13E1/A, SC 13E3, SC 13E3/A, SC13E4F, SC13E4F/A, SC14D1F, SC14D1F/A, SC TO-I, SC TO-I/A, SC TO-T, and SC TO-T/A, enter the transactional amount (i.e., the amount on which the filing fee is based pursuant to Exchange Act Rule 0-11) in the Fee Basis field. When submitting submission types PREM14A and PREM14C, use the Fee Basis field in the same manner, unless the filing fee is not based upon the amount of the transaction because it is for the sole purpose of changing your address (Exchange Rule Act 0-11(c)(1)(ii) or because the filer is an investment company). In this case, you should not enter an amount in the Fee Basis field. When

submitting submission types SC 13E3, SC TO-I, SC TO-T, SC13E4F, or SC14D1F a positive Fee Basis must be provided. Otherwise the Fee Basis field can only be a positive number or zero.

2) When you submit an amendment under Rule 24F-2 under the Investment Company Act of 1940 to report a change in the total offering amount (submission type 24F-2NT/A), you should report only incremental INCREASES in SALES PROCEEDS or REDEEMED VALUE. These values can only be a positive number or zero. Report negative values as zero. For 24F-2NT, the value for Sale Proceeds is the value reported in Form 24F-2, Item 5(i).

3) When you amend a Securities Act registration statement to report a change in the Offering Amount field, you should report only incremental additions to the offering amount as the value(s) for the Amount being registered and Proposed maximum offering price per unit fields or the Proposed maximum aggregate offering price field.

The calculation of fees in the EDGARLink application occurs whenever the value of a fee-related field changes. The fee related fields are located on the Fee Offset Information page and the Fee and Offering Information page. The filer entered fields used in calculating a fee are the Amount field(s) (Offset page) and the Amount being registered, the Proposed maximum offering price per unit and the Proposed maximum aggregate offering price fields, Sale Proceeds and Redeemed value or Fee Basis (Offering page).

On the Offset page, the read-only Fee Offset Total field contains the sum of the Amount field(s) in each offset row. This value is updated whenever an Amount field value is changed for one or more fee offsets.

On the Offering Information page the read-only Total Offering field contains the sum of the Proposed maximum aggregate price field(s) in each Offering row. The Fee Rate and Fee Rate as of Date fields are read-only fields displaying the information for Offerings from the Fee Rate Table file downloaded from the Filer web. The Total fee field (read-only) is the product of the Total Offering and Fee Rate fields, the sum of the Shares Information fees or the product of the Fee Basis and Fee Rate fields. The Total offset from Fee Offset page (read-only) displays the Fee Offset Total value from the Fee Offsets page. The Fee Due field is the calculated fee for this submission.

5.5.13 Fee and Offering Information Page for Form 24F-2 Submissions

The following screen is only for Form 24F-2 submissions and amendments.

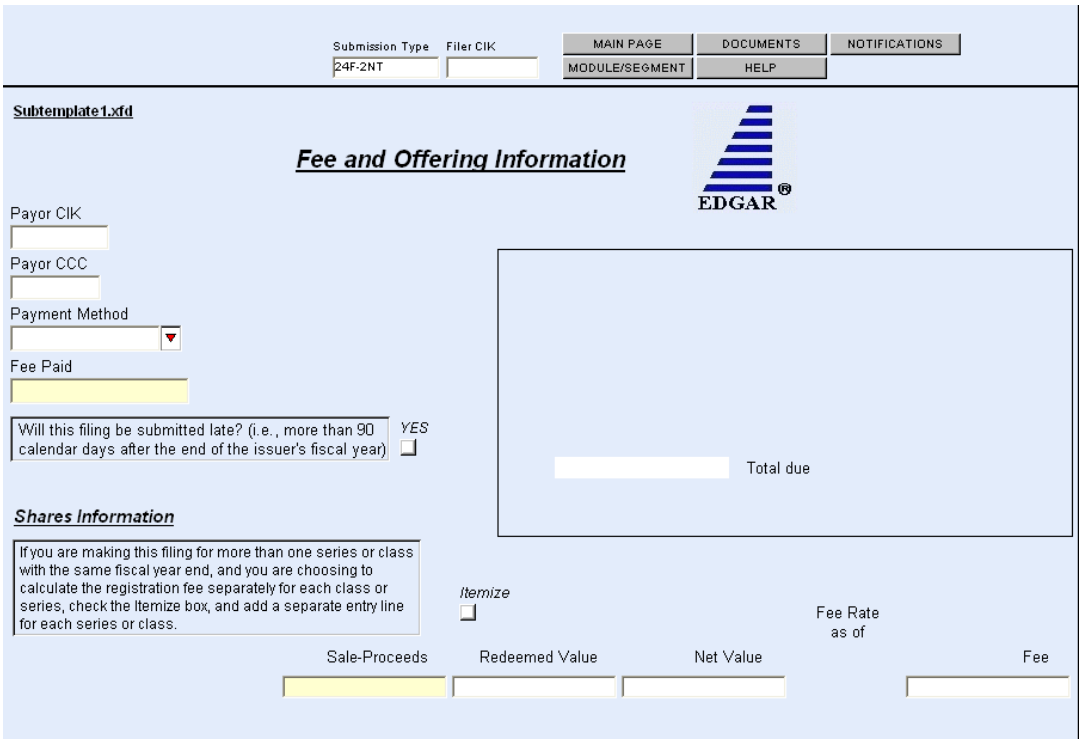


Figure 5-16: Sales Shares Submission Fee and Offering Information Page

To add Sale proceeds, Redeemed Value fields, click on the Itemize button and click on the [Add Another Line] button.

Fee and Offering Information Page for Transactional Submissions

The following screen is only for transactional submissions.

Figure 5-17: Transactional Submission Fee and Offering Information Page

5.6 Modules and Segments

There are two types of modules and segments:

- Type 1
- Type 2

Type 1 modules or segments are portions of documents. Type 1 modules and segments are positioned within a submission document using the <MODULE> and tags. A Type 2 module or segment is one complete document unto itself. The EDGAR system continues to store modules until you remove them or reach the space limit; see Delete Module section in Chapter 6. Segments are time sensitive. EDGAR removes them after six days. The preparation of modules and segments and procedures on referencing Type 1 modules and segments are discussed in Chapter 4 and referencing Type 2 modules and segments are discussed in the previous section. In this section, we discuss how to submit the two different types of modules and segments.

Both Type 1 and 2 modules and segments should have unique filenames and module and segment names.

Caution: You may not include hyperlinks in either modules or segments. However, a Type 2 module or segment can include a graphic (***.jpg** or ***.gif**) or PDF document.

5.6.1 Type 1 Modules and Segments

Type 1 modules and segments are portions of a document rather than attachments like Type 2 modules and segments and are referenced within your submission document as described in Chapter 4. Creating Type 1 modules and segments is not much different from creating a submission:

1. Create your Type 1 module or segment document as described in Chapter 4.
2. Create a module or segment submission using the Module/Segment template in Modernized EDGARLink as described later in Section 5.6.2.1.
3. For the Type field, select "Type 1."
4. Transmit the Type 1 module or segment using the Transmit Live Filing procedures described later in Section 5.11. If your live filing is accepted, EDGAR will index and store your module or segment.

Your modules or segments must have been created, transmitted, accepted, and indexed by EDGAR before you are able to reference them within a submission document. Modules and segments are stored on EDGAR and indexed by your CIK. Other CIKs can reference your modules, but they must have the pertinent information: CIK, CCC, module name. Modules must be removed from EDGAR by the filing CIK, while EDGAR automatically deletes segments; refer to Chapter 6 for Module and Segment maintenance. When EDGAR processes a submission referencing a Type 1 module or segment, they are automatically included within the submission.

- Multiple references to the same Type 1 module or segment will suspend the filing.
- CIKs are restricted to a total of 10 modules or 1 MB of storage.
- Segments are still stored for only six days before they are deleted.
- Do not include Type 1 modules or segments in HTML format.

5.6.2 Type 2 Modules and Segments

Type 2 modules and segments are complete documents and when EDGAR receives your submission they are included at the bottom of your submission. Preparation of EDGAR documents (which includes Type 2 modules and segments) is discussed in Chapter 4. Referencing Type 2 modules and segments is discussed in Section 5.5.10. Using the Referenced Module/Submission List page allows you to add only Type 2 modules and segments in your submission. This assumes that the modules or segments currently reside on EDGAR.

5.6.2.1 Module and Segment Template

Once you have created your module or segment document, you are ready to prepare it for submission to EDGAR. Use the Module/Segment template (Template Number 5) which is available on the Filing website, (*https://www.edgarfiling.sec.gov*):

1. Login to EDGAR.
2. Open the Submission Template Download Options page.

3. Open Template 5 by scrolling down the page and clicking on Template 5, or scrolling down the Submission Types list, clicking on either module or segment, and clicking the [Get It] button.
4. Download the Module/Segment template to your computer.
5. Open the template and enter your filer information in the appropriate fields:
    - Submission Type: "Module" or "Segment"
    - Filer CIK
    - CCC

For more information on Module and Segment Main page fields; see Table 5-4.

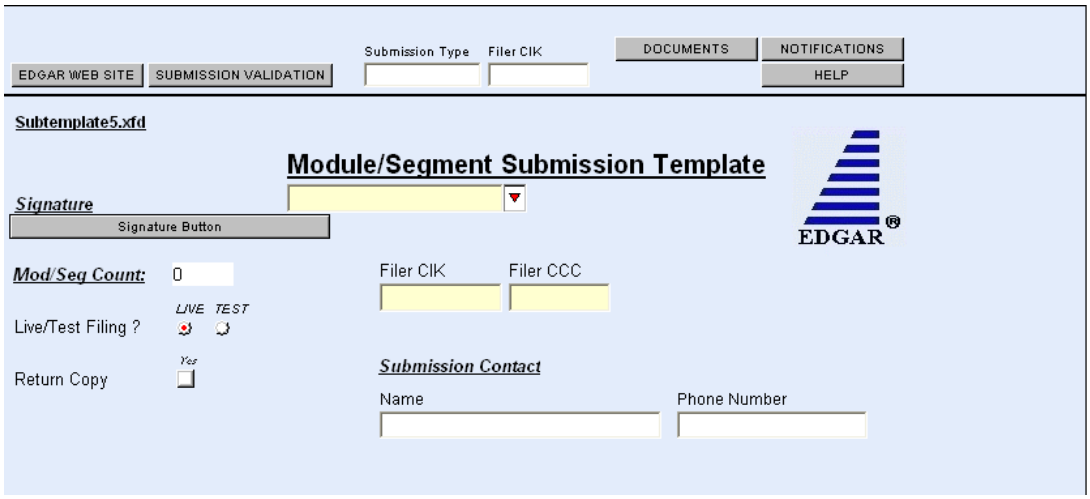


Figure 5-18: Module/Segment Main Page

5.6.2.2 Attaching Module or Segment Document

To transmit your module or segment to EDGAR, use Template 5 and enter your Filer information, as described in the previous section. When you are ready to attach your module or segment to the template:

1. From the Module/Segment Main page, click on the [Documents] button in the toolbar. The Module/Segment Documents page appears.
2. Click on the [Add Document] button and the Attachments window appears, Figure 5-7. Attach the module(s) or segment(s) one at a time, as described in Section 5.5.8.1.
3. Once your module or segment document(s) are attached, enter the module or segment reference name, a description of the document, and the type of document you are attaching. If you want the module or segment validated, click on the Validation check box.
    - If you are submitting a segment, you will need to enter the Master Segment CIK in the Master Seg CIK field.
4. Enter Notification addresses on the Notification page as described in Section 5.5.9, validate your submission, save your Module/Segment template, and transmit it to EDGAR using the Filing website.

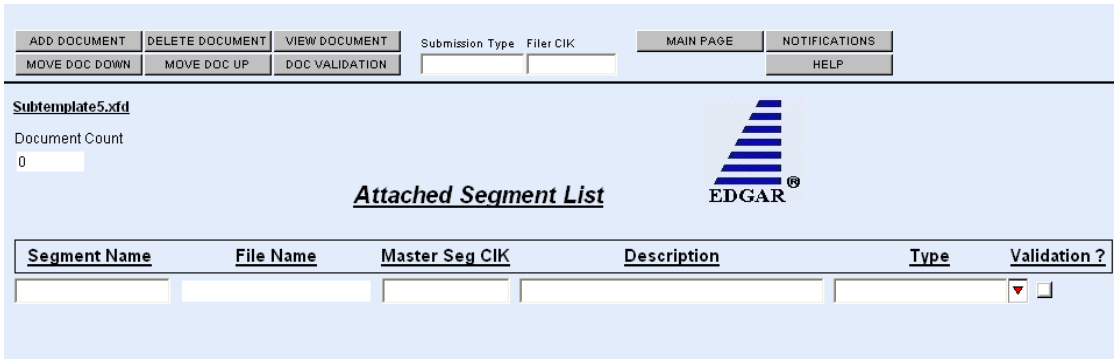


Figure 5-19: Attach Segment List Page

Both Type 1 and 2 modules and segments are stored on EDGAR as documents and are incorporated in your submission when your submission is processed. Where the modules or segments appear in your submission document depends upon where you reference the module or segment:

- Type 1 module or segment is not a complete document and is referenced within a submission document text.
- Type 2 module or segment is one complete document and is included in your submission.

For information on referencing Type 1 modules and segments, see Chapter 4; or Type 2 modules and segments, see Section 5.5.10. To transmit your module or segment to EDGAR, see Section 5.11.

5.7 Bulk Filing

In the Legacy EDGAR system you could transmit multiple submissions. In Modernized EDGARLink you attach all the submissions (more than 1) in a template called Bulk Filing, Template #6:

1. Login to EDGAR, (*https://www.edgarfiling.sec.gov*).
2. Click Submission Templates.
3. Scroll down to Template 6, Bulk Submission.
4. Download the template; see Section 5.5.3.
5. Open the Bulk Submission template in the EDGARLink Template Viewer.

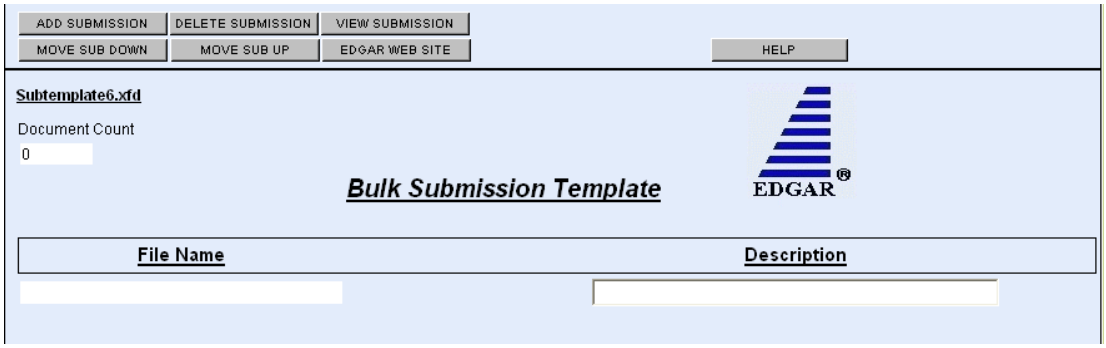


Figure 5-20: Bulk Submission Main Page

6. Click on the [Add Submission] button. The Attachments window appears.
7. Click on the [Attach] button. The Attach File window appears.
8. Select the location of the submissions in the Look In: field.
9. Select the submission by clicking on it and clicking on the [Open] button.

Repeat Steps 7-9 for all the submissions you are attaching.

10. Click on the [Done] button when finished.

The files you attached are listed on the Bulk Filing List page. Enter a description for each of the files listed.

- You can remove a file by clicking on the [Remove Submission] button; see Section 5.5.8.5.
- You can view a submission by clicking on the [View Submission] button; see Section 5.5.8.7.
- You can move the submissions up or down in the Bulk Filing List page by highlighting the submission file and clicking on the [Move Sub Down] or [Move Sub Up] button; see Section 5.5.8.3.

11. Save the Bulk Filing on your computer.

If you have many bulk filings, you may want to use a unique name so you can reuse the blank Bulk Filing template.

Transmit the Bulk Filing using the Transmit Bulk Filing Link on the EDGAR Filing website, (*https://www.edgarfiling.sec.gov*); see Section 5.11.3.

SECTION B -- Preparing Submission Templates

5.8 Saving Your Submission

No matter what type of submission template you download: 10-K, SC-TO-C, or module/segment, you should keep a blank copy of the template on your computer. This blank copy allows you to compile a second submission or module using the same downloaded template. In this section we instruct you how to download templates from the Filing website and work with Modernized EDGARLink.

5.8.1 Using Modernized EDGARLink

Once you have saved the template to your computer (downloaded), you can start Modernized EDGARLink and complete your template as described earlier in this chapter. These directions assume that you have already completed the submission documents, and are in the process of completing the submission:

1. Open the location of the template file using the Template Viewer icon on your desktop.
2. Double click on the template you wish to open.

Your blank template appears. As with any computer file, you will want to preserve your work as you complete it. In this case the file is your submission and be sure to save it when it is completed.

If you need to complete more than one submission type, i.e., 10-Q and 8-K, you might use the same template more than once. Both the 10-Q and 8-K are located in Template 3. To avoid having to delete your 10-Q information as well as remove the documents or change the notification addresses, you can save the template using a unique name: **r10q99.xfd** or **r8kfy98.xfd**, and reuse the blank template as often as you need:

1. Click on the Save Form icon in the toolbar.
2. When the Save Form window appears, enter a unique name in the File Name field.
3. Click on the [Save] button.

Note: If you do not enter an extension, Modernized EDGARLink inserts the **.xfd** extension to your filename.

Modernized EDGARLink saves the template using the name you entered. The next time you create that submission, you can open the previous submission template, edit the necessary changes, change the submission documents, and resubmit the filing. Exit Modernized EDGARLink and you are ready to transmit your submission.

5.9 Validating Your Submission

Modernized EDGARLink validates your submission three ways:

- Field Validation
- Document Validation
- Submission Validation

After successful validation of your submission, EDGAR should not encounter any errors within the submission itself. Only EDGAR can validate information outside the submission such as the CIK/CCC combinations, referenced file numbers, or module/segment references.

5.9.1 Field Validation

Modernized EDGARLink automatically checks the validity of your information when you enter it in each field. For instance, if you enter your CCC and forget to enter a special character, the field turns red, and a help window appears describing the type of information that belongs in the field. After you correct the field value, you must click in another field to make the field return to normal color.

5.9.2 Document Validation

Modernized EDGARLink checks submission documents on the Documents page. EDGARLink ensures that your internal document tags match and that your have entered the correct values for the tags. Your document is also checked for non-ASCII characters and for correct line lengths.

Before you transmit your submission, you should validate your documents:

1. Attach your submission document(s) as described above.
2. To activate the Validation check box, click on it for each document you want validated.
3. Click on the [Doc Validation] button.

Modernized EDGARLink processes your documents using the EDGAR document rules, allowing you to check your documents before they are processed. If there are no errors in your submission document, close the Document Validation Results screen.

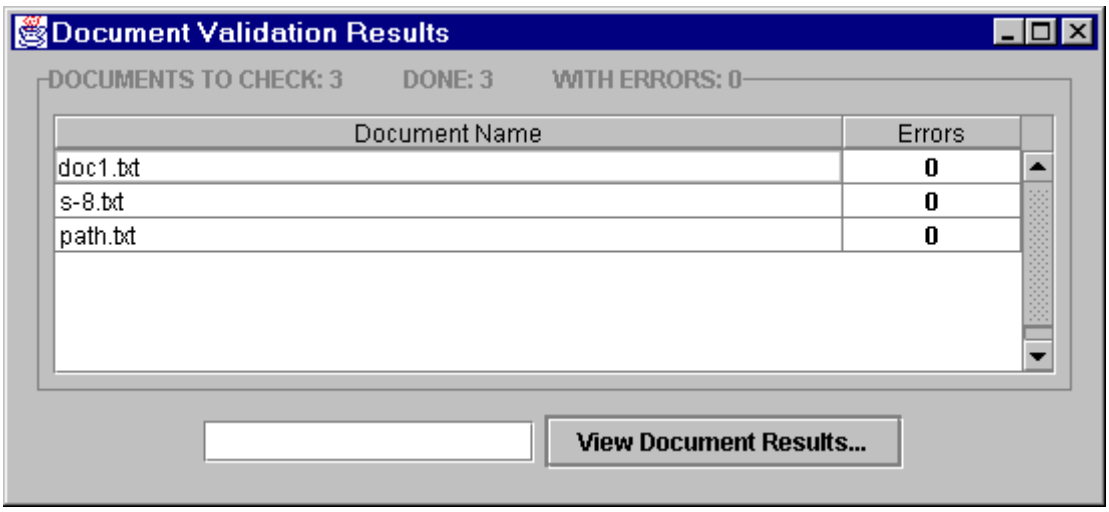


Figure 5-21: Document Validation Results Window

If you encounter any errors in your documents, the Document Validation Results window, Figure 5-21, lists the number of errors in your document.

5.9.2.1 Correcting Submission Documents

Modernized EDGARLink allows you to correct your submission documents before you transmit your submission to EDGAR. When you run the Document Validation, the number of errors is displayed on the Validation Results screen. To see a detailed list of document errors, click on the document name that contains errors and click on the [View Document Results] button; the document name appears in the field at the bottom of this window. The Document Validation window appears, Figure 5-22.

If you are checking N-SAR documents, such as submission types NSAR-A, NSAR-B, NSAR-AT, NSAR-BT, or an associated amendment, you must return to the N-SAR software to correct any errors.

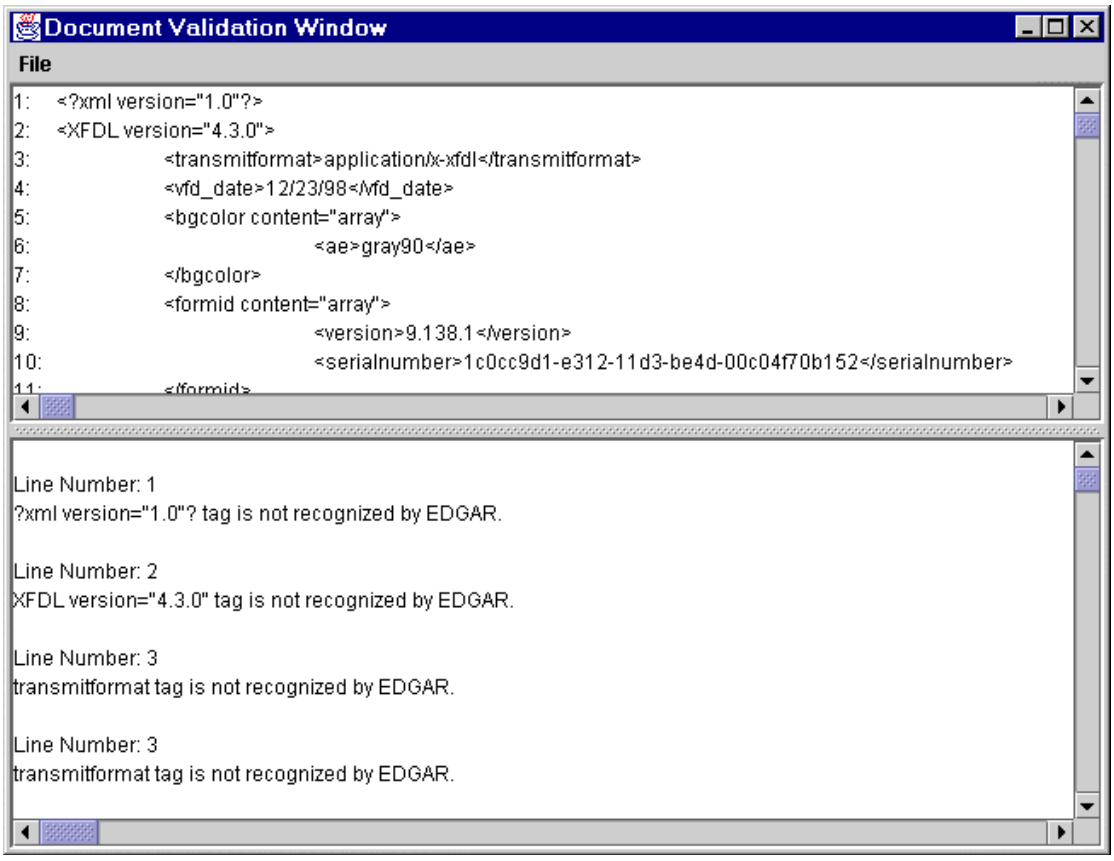


Figure 5-22: Document Validation Window

Use the list on the bottom of the Document Validation window to correct all the errors within the document displayed in the top of the window. Once you have corrected the errors, save the document:

1. Click on the File menu.
2. Click on the Save As... option.
3. The Save As Dialog window appears. This allows you to save the file you just edited. The changes made in the Document Validation Window are not reflected in the submission or in your original submission document file.
4. Choose a location and enter a name in the File name: field.

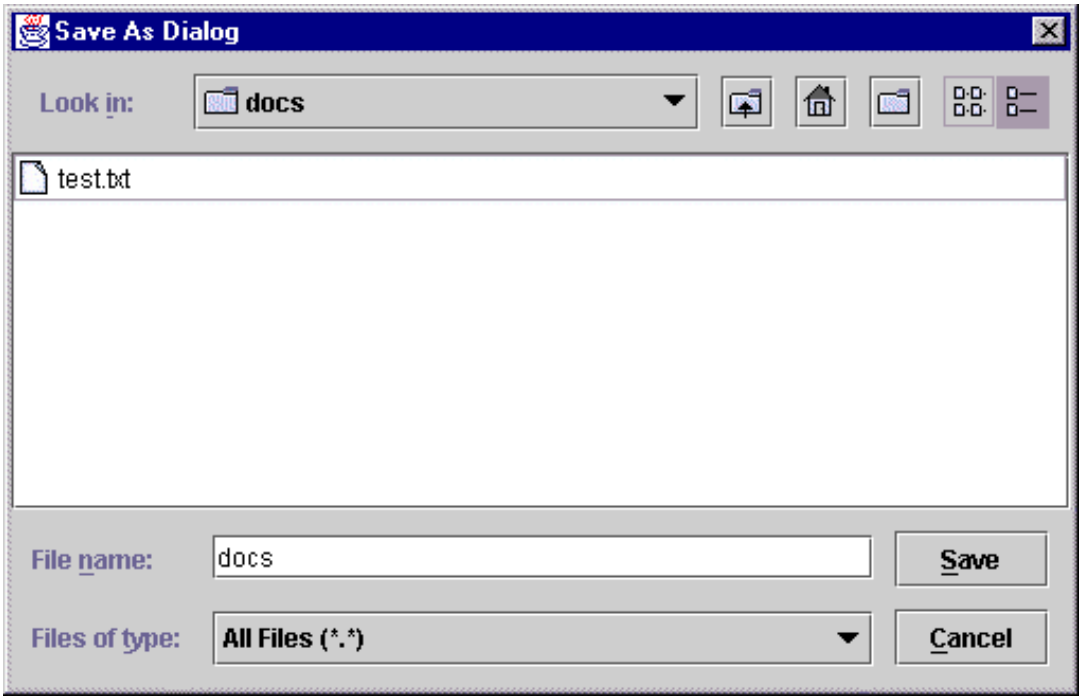


Figure 5-23: Save As Dialog Window

If you save the corrected file to the location of the original submission document file with the same name, the original submission document file is replaced. You can then replace the current incorrect document within the submission (see Step 6) rather than having to delete the old submission document and attach the new submission document.

5. Click on the [Save] button.

Modernized EDGARLink saves the file in the directory where the submission file is located on your hard drive.

6. Reattach the corrected document before you transmit your submission; see Section 5.5.8.6.

5.9.3 Submission Validation

After you have completed your submission, attached and validated the individual submission documents, and referenced any modules or segments, you are ready to validate your submission:

1. Open the submission you want to validate.
2. Click on the [Submission Validation] button. The Submission Validation Results window appears.

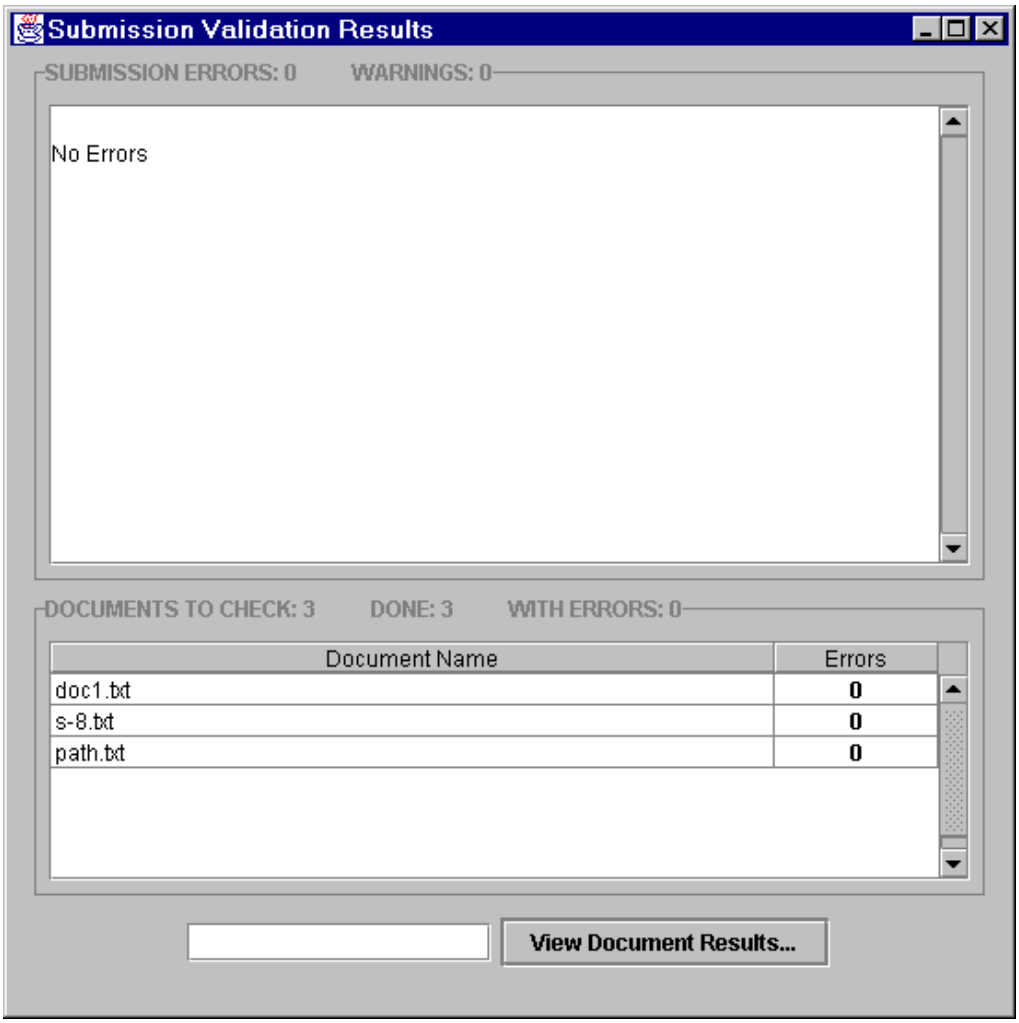


Figure 5-24: Submission Validation Results Window

Modernized EDGARLink processes your submission using the same rules that EDGAR does. After validating your submission, a window appears listing the errors that your submission and the attached documents contain. To see a detailed list of document errors, click on the document name that contains errors and click on the [View Document Results] button; the document name appears in the field at the bottom of this window. The Document Validation window appears, Figure 5-22. After correcting those errors, you should re-save your submission, and prepare to transmit.

5.10 Editing Your Submission

When you run the validation, the errors you have may be of two kinds: errors in the submission itself or errors in the submission document(s). For a list of errors, see Appendix D. To correct errors in your submission:

1. Close the Submission Validation Results window and return to your submission template.
2. Correct any errors or warnings listed in the top frame of the Submission Validation Results window by editing the text in the field.
3. Save your submission and validate it again.

If there are errors in your attached documents, the errors or warnings appear in the bottom frame of the Submission Validation Results window. Click on the document name that contains errors, click on the [View Document Results] button, and correct your document(s) as described above. If you make any changes in the attached documents in this window, you must save the document, and replace the submission document file with the updated file, see Section 5.9.2.1.

5.10.1 Submission Errors

Errors in your submission might consist of blank required fields or invalid text within fields. When Modernized EDGARLink reports your errors, you can open the Modernized EDGARLink page with the error, and correct the entry. A list of fields and sample entries is listed in Appendix B.

5.10.2 Document Errors

Errors in your document might consist of improper Table tags. To correct any errors in your document, open your original document (e.g., word processor), correct the errors, save the document in the appropriate format (ASCII or HTML), and replace the document in your submission. These processes are detailed in Section 5.5.8.3.

If you are checking N-SAR documents, such as submission types NSAR-A, NSAR-B, NSAR-AT, NSAR-BT, or an associated amendment, you must return to the N-SAR software to correct any errors.

5.10.3 Signing Submissions Digitally

Signing your submissions digitally adds an additional level of security to your submission. Digitally signing your submission requires that you have a digital certificate, which may be purchased from a private vendor. Signing your submission digitally signals your approval of the submission and prevents any changes to your submission once you have signed your submission.

5.10.3.1 Digital Signatures

To use a signature for your submissions:

1. Obtain or subscribe to a digital certificate.
2. Open or complete the submission you want to digitally sign.

3. Click on the [Signature] button, Figure 5-4, and the Digital Signature Viewer Window appears, Figure 5-25.

Figure 5-25: Digital Signature Viewer Window

- If you have more than one digital signature you should select the digital signature certificate you want to use by clicking on it.

4. Click on the [Sign] button. Your submission now has your digital signature.

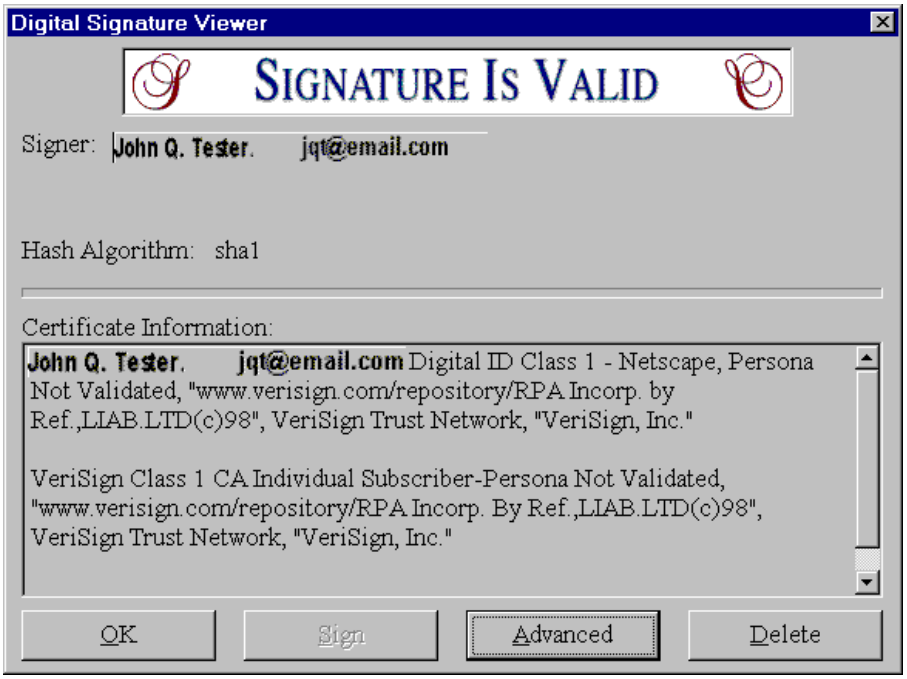


Figure 5-26: Digital Signature Viewer Window with Digital Signature

5. Click the [OK] button. The [Signature] button on your submission appears with the certificate holder's name and e-mail address.

Figure 5-27: Digitally Signed Signature Button

Your submission is saved as a read-only file and you cannot update the information without having to digitally resign your submission.

If you are having problems with digitally signing your submissions, please perform these functions:

- Make sure you are using the latest version of your browser.
- Close your submission, reopen it, and try to digitally sign it again.
- Install the location of your certificate in the Modernized EDGARLink template preferences:
    1. From the open submission template, click on the [Preferences] button.
    2. Click on the [Advanced] button.
    3. Enter the location of the certificate in the Digital Certificate Identity Filter: field.
        - To find the location of your digital certificate search your hard drive using Windows Explorer for all ***.db** files. When you find the name of your certificate, record the location and enter it in the field above.

SECTION C -- Transmitting Submissions to EDGAR

5.11 Transmissions to EDGAR

All the templates discussed in this chapter including N-SAR can be transmitted to EDGAR one of three ways: Internet, direct dial (PPP), or Leased Line.

5.11.1 Transmitting Single Submissions

When your submission has been compiled and validated, you can transmit your submission. This process instructs you how to transmit a LIVE filing:

1. Login to EDGAR using the *https://www.edgarfiling.sec.gov* website; see Chapter 3.
2. Click on Transmit. The Transmit Submission page appears.
3. Click on Transmit as a LIVE Submission.

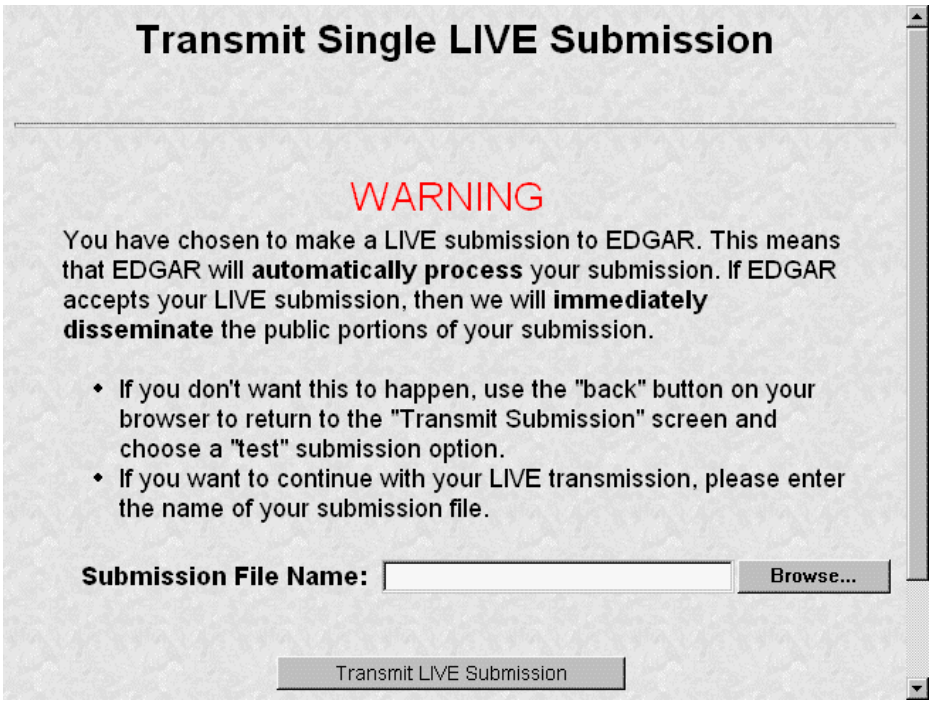


Figure 5-28: Transmit Live Submission Page

The Transmit Single LIVE Submission page appears with a warning stating that any information contained in the LIVE submission is subject to be disseminated immediately.

Note: If you do not want to transmit a LIVE submission, click on the [Close] button on the browser window.

Important: If you selected the "Test" radio button on the Main page of your submission, EDGAR will process your submission as a Test submission, even if you select Transmit LIVE submission. You must open your submission, and select the "Live" radio button on the Main page.

4. Click on the [Browse...] button. The Upload File window appears.
5. Open the location of your submission in the Look In: field.

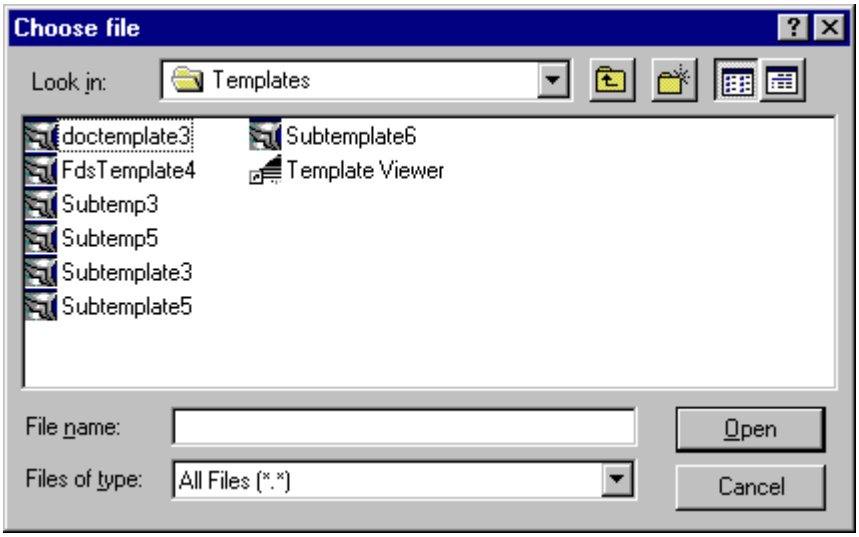


Figure 5-29: Transmit Live Submission File Upload Window

Note: If your submission does not appear immediately, change the Files of Type to **All Files (*.*)**.

6. Click on your submission.
7. Click on the [Open] button.

The Submission File Name field fills with the location and name of your submission. When you are ready to transmit a LIVE filing:

8. Click on the [Transmit LIVE Filing] button.

Once you click this button, EDGAR will process your submission.

5.11.1.1 Transmission Status

Modernized EDGARLink has a transmitting indicator that appears in the bottom pane of your browser window. While EDGARLink is transmitting your submission to EDGAR, the words "Transmitting Files" scrolls from right to left. The scrolling text stops and the Transmit Submission Results page appears when the transmission is complete.

An accession number appears on the Transmit Submission Results page. As with Legacy EDGARLink, this does not mean your submission has been accepted. It means your submission has been transmitted. You can find out the status of your submission one of two ways:

- Through e-mail
- By performing a Submission query on the Filing website. For more information on Submission queries; see Chapter 6.

5.11.2 Transmitting Modules and Segments

Transmitting modules and segments to EDGAR uses the same process as transmitting submissions. This procedure assumes that you have created your Type 1 or Type 2 module or segment document (Chapter 4) and compiled it using the Module/Segment template (Section 5.6.2.1). If you need further assistance please contact our Filer Support Staff at (202) 942-8900.

5.11.3 Transmitting Bulk Filings

After you have created a Bulk Filing; see Section 5.7, you can transmit the bulk filing via the Filing website, (*https://www.edgarfiling.sec.gov*).

1. Login to EDGAR.
2. Click on Transmit.
3. Click on Transmit LIVE Bulk Submission.

The Transmit Bulk LIVE Submission page appears with a warning announcing that any information contained in a live submission is subject to be disseminated immediately.

Note: If you do not want to transmit a live submission, click on the [Close] button on the browser window.

4. Click on the [Browse...] button. The File Upload window appears.
5. Open the location of your bulk submission file in the Look In field.

Note: If your submission does not appear immediately, change the Files of Type to **All Files (*.*)**.

6. Click on your bulk submission.
7. Click on the [Open] button.

The Bulk Submission File Name field fills with the location and name of your bulk file submission. When you are ready to transmit a LIVE bulk submission:

8. Click on the [Transmit LIVE Bulk Filing] button.

Once you click this button, EDGAR will process your submission.

5.11.4 Test Submissions

Test submissions allow you to transmit a submission in a test mode. The filing will be processed in a similar manner as live filings EXCEPT:

- It will not be disseminated
- Modules and segments will not be stored
- Some items may not be checked
- Login-CIK filers may access a requested Return Copy
- There are no fees; however, EDGAR warns you if you have insufficient funds in your account

There are two ways to designate test filings:

- Activate the Test Filing radio button on the Main page of your submission before transmitting your submission
- Transmit a filing, single or bulk, as a test filing via the Filing website

If you choose test either in the template or on the Filing website, your submission will be treated as a test filing.

5.11.4.1 Transmitting Test Submissions

Transmitting test submissions, either single or bulk, works the same as transmitting live submissions, single or bulk.

To transmit a Single Test Filing, click on Transmit as a Test Submission. Follow the directions in Section 5.11.1.

To transmit a Bulk Submission Test Filing, click on Transmit as a Test Bulk Submission. Follow the directions in Section 5.11.3.

SECTION D -- Getting Help

5.12 Filing Website Help

When you are on the Filing website and are using the Internet, there are links that provide assistance:

- General Help
- SEC Rulemaking
- Fee Information
- Company Search

Note: When using direct dial, you will not be redirected to other Internet sites. However, you may use the General Help function.

Each of these help sites is discussed in detail in Chapter 3.

5.12.1 Modernized EDGARLink Help

When you are using Modernized EDGARLink, there are two types of help available:

- Screen-Level Help
- EDGAR Filing website Help

Both of these assist you in creating a submission.

You can access screen-level help by clicking on the [Help] button in Modernized EDGARLink.

You can access the Filing website by clicking on the [EDGAR Web Site] button, logging on to EDGAR, and clicking on General Help.

6. ADDITIONAL MODERNIZED EDGARLINK FEATURES

The previous chapters discussed preparing, compiling, and transmitting submissions. Modernized EDGARLink returns a submission copy and performs queries as well.

6.1 Accessing Submission and Company Information

You can access submission and company information on the Modernized EDGAR Filing website, (*https://www.edgarfiling.sec.gov*):

1. Login to EDGAR; see Chapter 3.
2. Click on Retrieve/Edit Data.
3. The Retrieve/Edit Data page appears and prompts you for your CIK and CCC information:
    - Enter your CIK in the CIK field and press [Tab].
    - Enter your CCC in the CCC field.
    - Click on the [Continue] button.

This page verifies that you have access to retrieve or edit information on the EDGAR system.

Figure 6-1: Retrieve/Edit Data Page

The next screen is the Retrieve/Edit Company and Submission Data page, which is shown in Figure 6-2. You can access the following functions from this page:

- Retrieve Submission Information
- Retrieve Company Information
- Retrieve Module/Segment Information
- Retrieve Return Copies
- Change Login Password or CCC

- Enter Another CIK/CCC

You can use any of these functions to update your company information, CCC, or password via the Filing website.

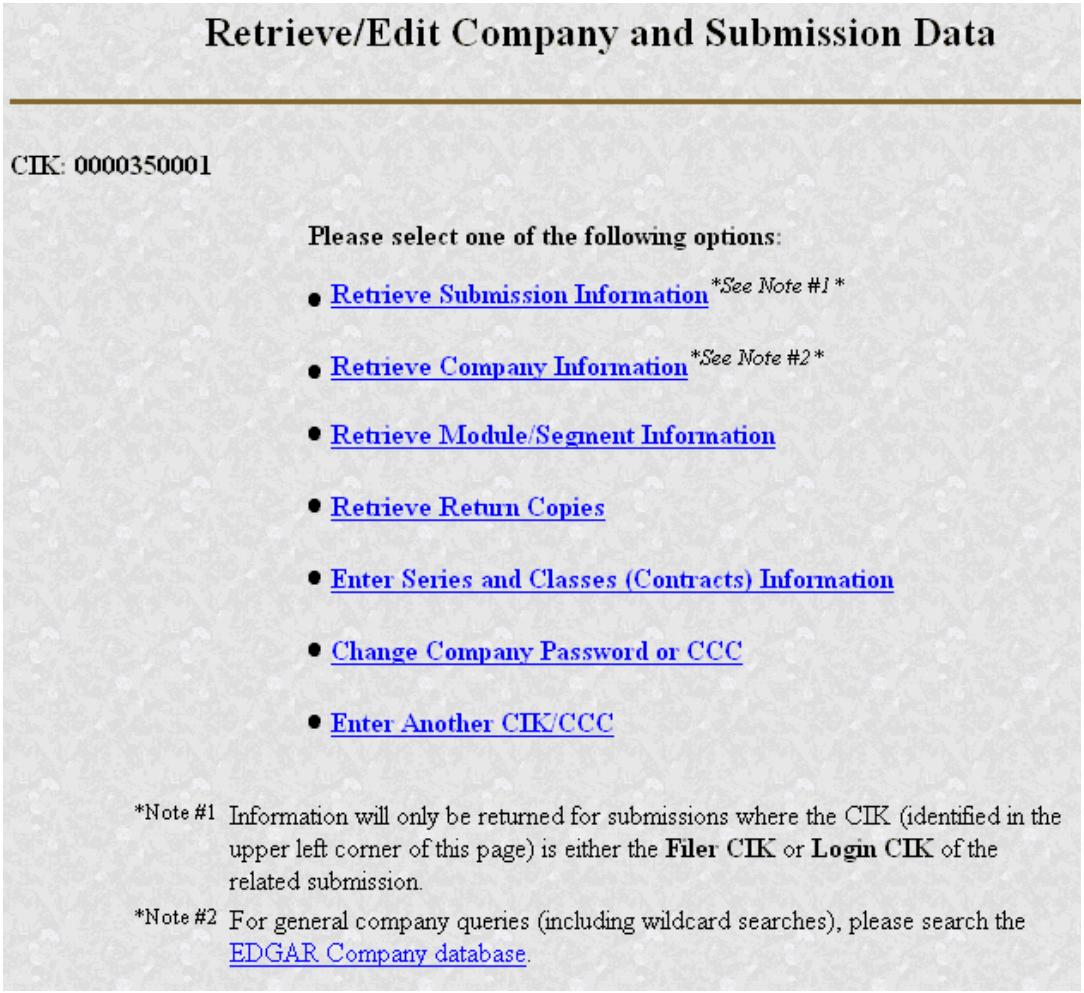


Figure 6-2: Retrieve/Edit Company and Submission Data Page

6.2 Submission Information

Retrieve Submission Information allows you to verify and retrieve information about any submission in EDGAR that is associated with that login CIK. Information will only be returned for submissions where the CIK (identified in the upper left corner of the Retrieve/Edit Company and Submission Data page) is either the Filer CIK or Login CIK of the related submission.

Access to submission status information depends upon some time variables. In general, test filing information will only be available for two business days. Suspended filing information will be available for six business days. Accepted live filing information will be available for thirty business days.

6.2.1 Retrieving Submission Notification

Once you have logged into EDGAR and accessed the Company and Submission Information Retrieval page, you can access submission notifications for your CIK:

1. Click on Retrieve Submission Information. The Retrieve Submission Information page appears.

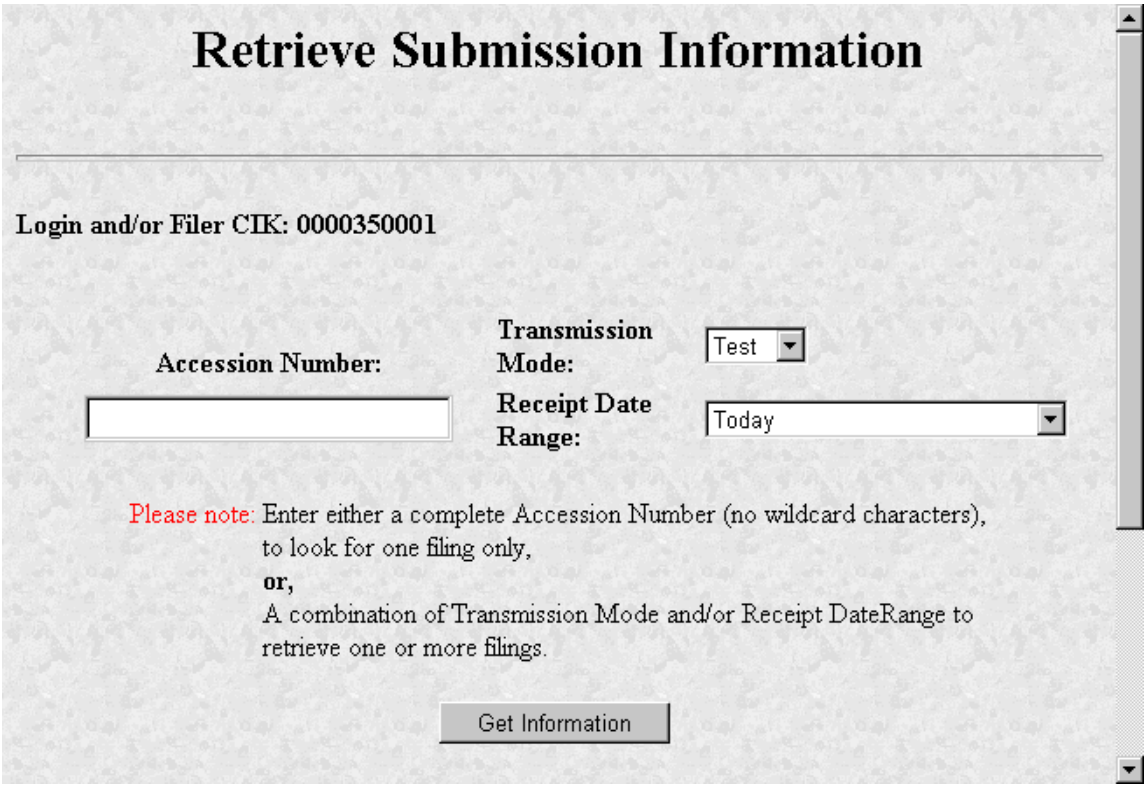


Figure 6-3: Retrieve Submission Information Page

2. Enter query parameters for any or all of these three fields:
   - Enter the accession number of the filing you are looking for in the Accession Number field. This query screen does not accept wild card characters. To retrieve all submissions, leave the Accession Number field blank.
   - Choose the type of submission you are looking for: Test, Live, or Both from the Submission Type field.
   - Choose the date range of when the submission was transmitted: Today, Within 5, 10, or 30 Days from the Receipt Date Range field.
3. Click on the [Get Information] button.

EDGAR retrieves a list of submissions associated with your CIK using the criteria you entered above.

Note: If the information you enter doesn't retrieve any submissions, you can click on the [Back] button and enter different information.

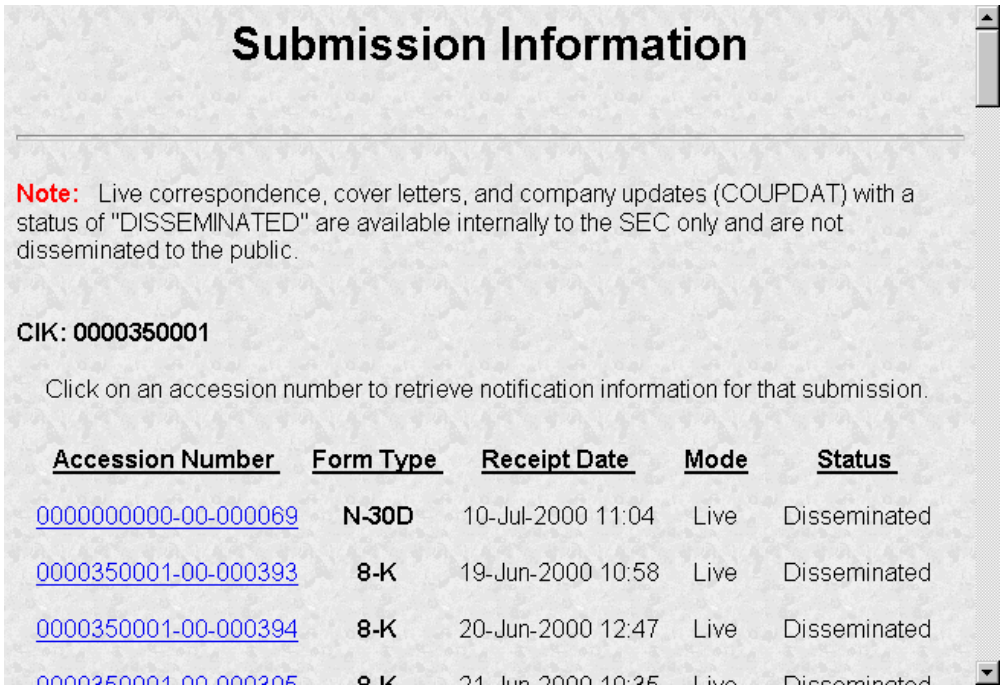


Figure 6-4: Submission Information Page

When the Submission Information page appears, a list of filings displays. Click on the accession number hyperlink to retrieve the Submission Notification page. This page displays the e-mail notification that the e-mail recipients received. You can print this page for future reference using your browser's printing function.

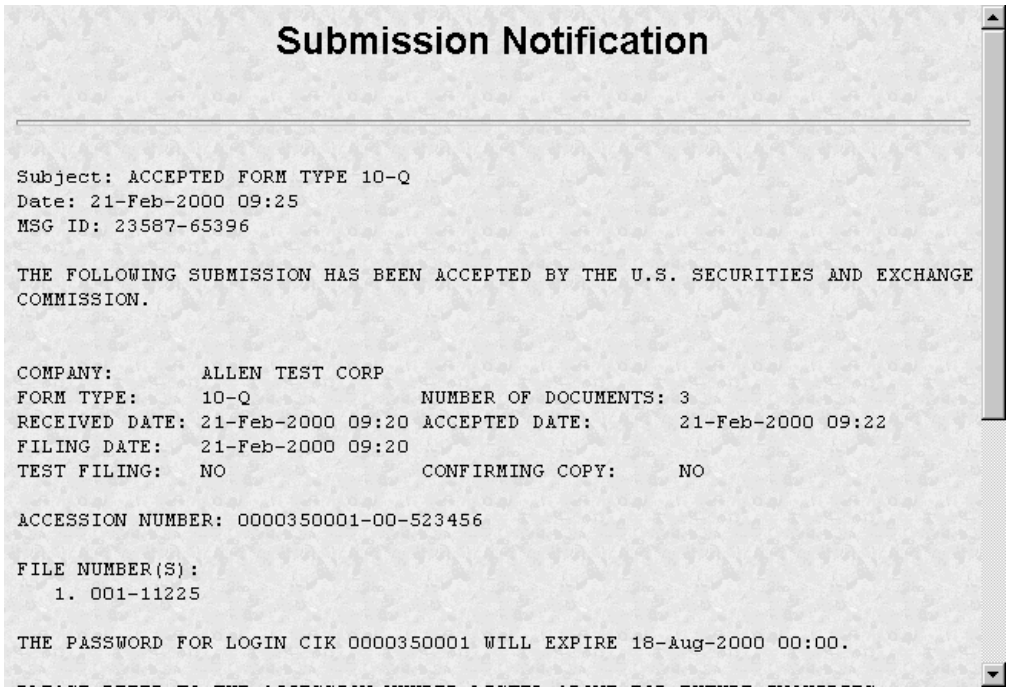
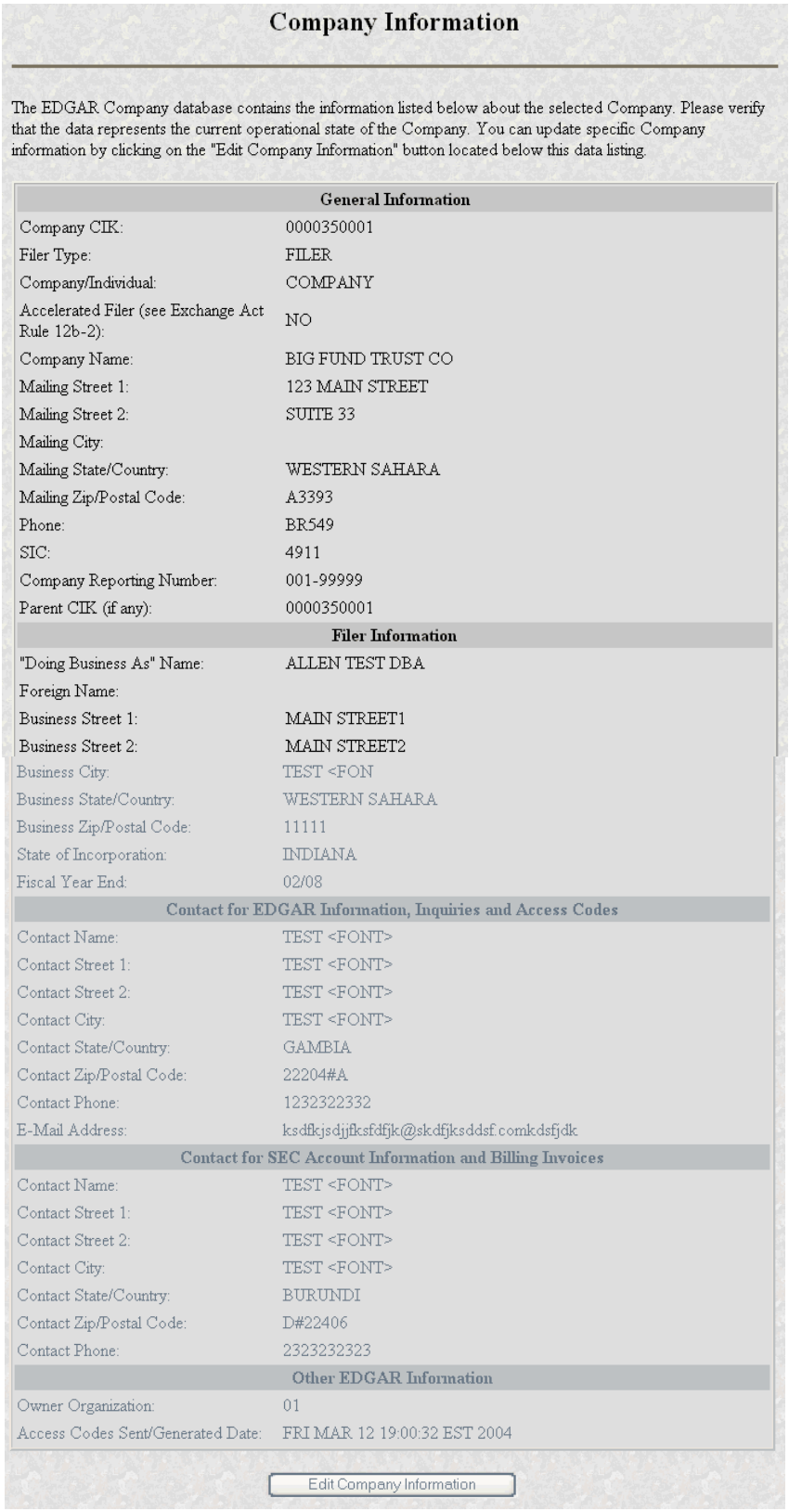


Figure 6-5: Submission Notification Page

6.3 Retrieve Company Information

Another feature in EDGAR is the ability to retrieve and update your company information from the EDGAR Filing website. (From EDGAR's perspective, every CIK belongs to a filing entity generally referred to as "company." In this case, each reporting owner is a "company.") Once you have logged into EDGAR and accessed the Company and Submission Information Retrieval page, you can retrieve your company information:

1. Click on Retrieve Company Information. The Company Information page appears.



Company Information

The EDGAR Company database contains the information listed below about the selected Company. Please verify that the data represents the current operational state of the Company. You can update specific Company information by clicking on the "Edit Company Information" button located below this data listing.

General Information	
Company CIK:	0000350001
Filer Type:	FILER
Company/Individual:	COMPANY
Accelerated Filer (see Exchange Act Rule 12b-2):	NO
Company Name:	BIG FUND TRUST CO
Mailing Street 1:	123 MAIN STREET
Mailing Street 2:	SUITE 33
Mailing City:	
Mailing State/Country:	WESTERN SAHARA
Mailing Zip/Postal Code:	A3393
Phone:	BR549
SIC:	4911
Company Reporting Number:	001-99999
Parent CIK (if any):	0000350001
Filer Information	
"Doing Business As" Name:	ALLEN TEST DBA
Foreign Name:	
Business Street 1:	MAIN STREET1
Business Street 2:	MAIN STREET2
Business City:	TEST <FON
Business State/Country:	WESTERN SAHARA
Business Zip/Postal Code:	11111
State of Incorporation:	INDIANA
Fiscal Year End:	02/08
Contact for EDGAR Information, Inquiries and Access Codes	
Contact Name:	TEST <FONT>
Contact Street 1:	TEST <FONT>
Contact Street 2:	TEST <FONT>
Contact City:	TEST <FONT>
Contact State/Country:	GAMBIA
Contact Zip/Postal Code:	22204#A
Contact Phone:	1232322332
E-Mail Address:	ksdfkjsdjjfksfdfjk@skdfjksddsf.comkdsfjdk
Contact for SEC Account Information and Billing Invoices	
Contact Name:	TEST <FONT>
Contact Street 1:	TEST <FONT>
Contact Street 2:	TEST <FONT>
Contact City:	TEST <FONT>
Contact State/Country:	BURUNDI
Contact Zip/Postal Code:	D#22406
Contact Phone:	2323232323
Other EDGAR Information	
Owner Organization:	01
Access Codes Sent/Generated Date:	FRI MAR 12 19:00:32 EST 2004

Edit Company Information

Figure 6-6: Company Information Page

Scroll down this page to review the company information EDGAR has stored. If any of this information is incorrect, you can change it by using the [Edit Company Information] button at the bottom. Note that only the information pertinent to you based upon your filer attributes (Filer Type and Company/Individual indicator) will be displayed. For example, if you are a "Filing Agent" or "Training Agent" the Filer Information section will not be displayed.

Note: You cannot change your CIK.

You can also print this page using your browser's print function for future reference.

For general company queries (including wildcard searches), please search the EDGAR Company database (*http://www.edgarcompany.sec.gov*).

6.3.1 Edit Company Information

Once you have logged into EDGAR and accessed the Company and Submission Information Retrieval page, you can edit your company information:

1. Click on the Retrieve Company Information. The Company Information page appears.
2. Scroll to the bottom and click on the [Edit Company Information] button. The Edit Company Information page appears.
   - Note that only the information pertinent to you based upon your filer attributes (Filer Type and Company/Individual indicator) will be displayed. For example, if you are a "Filing Agent" or "Training Agent" the Filer Information section will not be displayed.
   - On this screen, required fields are indicated by an asterisk (*). If you do not fill in all required fields, you will be prompted with an error upon submission.

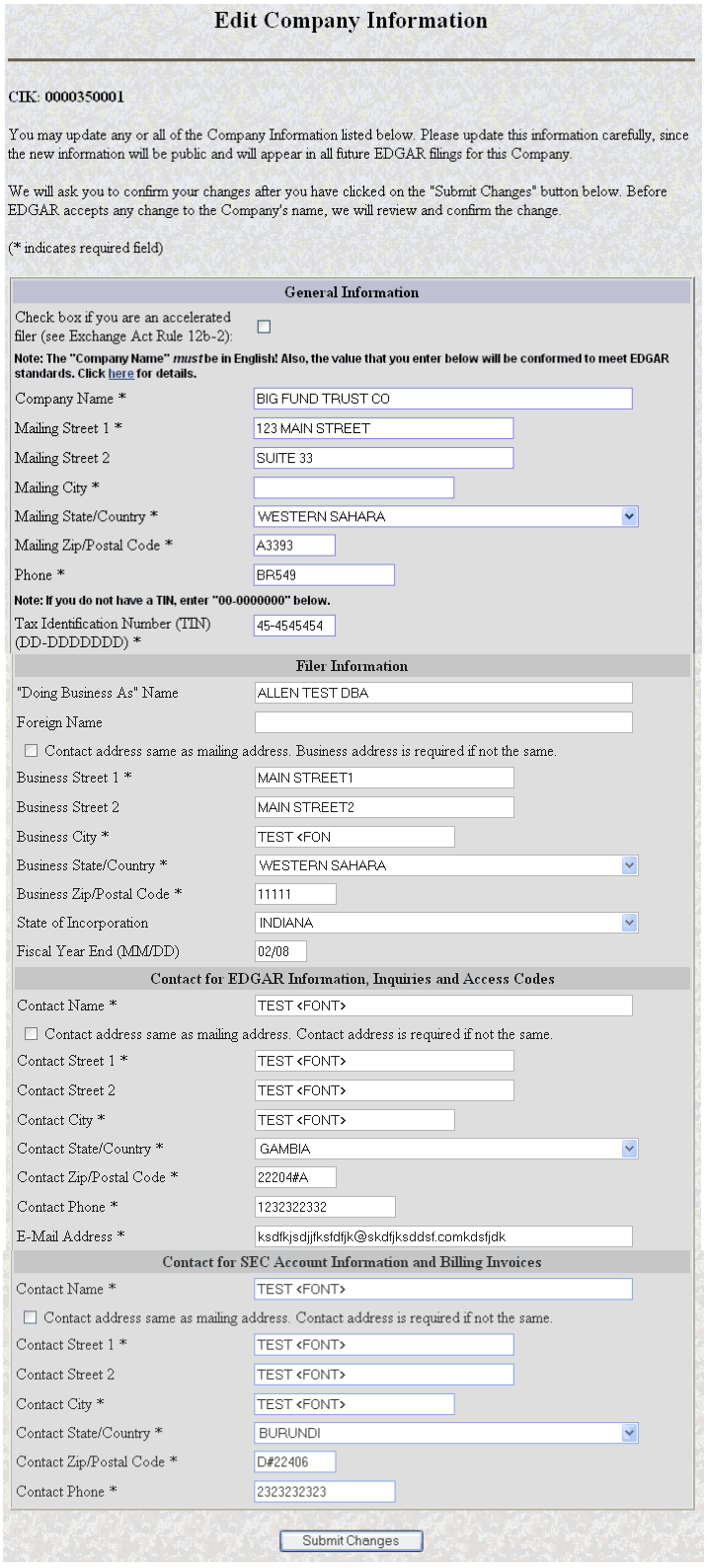


Figure 6-7: Edit Company Information Page (Top)

4. Click in the field you want to edit and change the information.

- If you want to change your Company Name, the company name may be modified by the software to meet the EDGAR conformance standards. These standards can be accessed by clicking on the link in the note above the Company Name field. Note that you will be prompted with these changes before you actually submit them.
- If you want to change one of your addresses to be the same as your Mailing Address, select the "same as" checkbox next to the appropriate address section. This will clear out the address currently in that section and make it the same as your mailing address upon submission.

5. When finished, click on the [Submit Changes] button.
6. Your changes appear on the Edit Company Information Confirmation page. If your company name is conformed, a pop-up dialog indicating your entered company name and the EDGAR conformed company name will appear as a warning.
7. Confirm the changes by clicking on the [Confirm Company Changes] button at the bottom of the page.

Figure 6-8: Edit Company Information Confirmation Page

- If you want to cancel the changes, click on the [Cancel Changes] button or click on the browser's [Back] button.

8. The Edit Company Information Acknowledgment page appears and confirms your changes. All changes to your company information are made immediately except for changes to your company's name. Filer Support staff will review any changes to your company's name. Filer Support can reject any name change if it is deemed unacceptable. If your proposed name change is rejected you will receive a suspense notification message, otherwise you will receive an acceptance notification message.

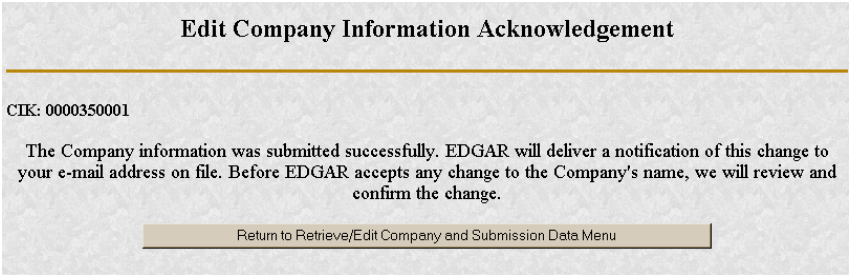


Figure 6-9: Edit Company Information Acknowledgment Page

If you want to return to the Retrieve/Edit Company and Submission data page, click on the [Return to Retrieve/Edit Company and Submission Data Menu] button at the bottom of the Edit Company Information Acknowledgment page.

6.4 Retrieve Module/Segment Information

When you are creating a submission and want to include a reference to a module or segment, you can verify that it is residing on EDGAR by using the Retrieve Module and Segments page on the Filing website:

1. Login to EDGAR and access the Retrieve/Edit Company and Submission page, refer to Section 6.1.
2. Click on Retrieve Module/Segment Information.
3. The Module/Segment Information page appears. Click on one of the two links to access the module or segment information page:
   - Retrieve Module Information
   - Retrieve Segment Information

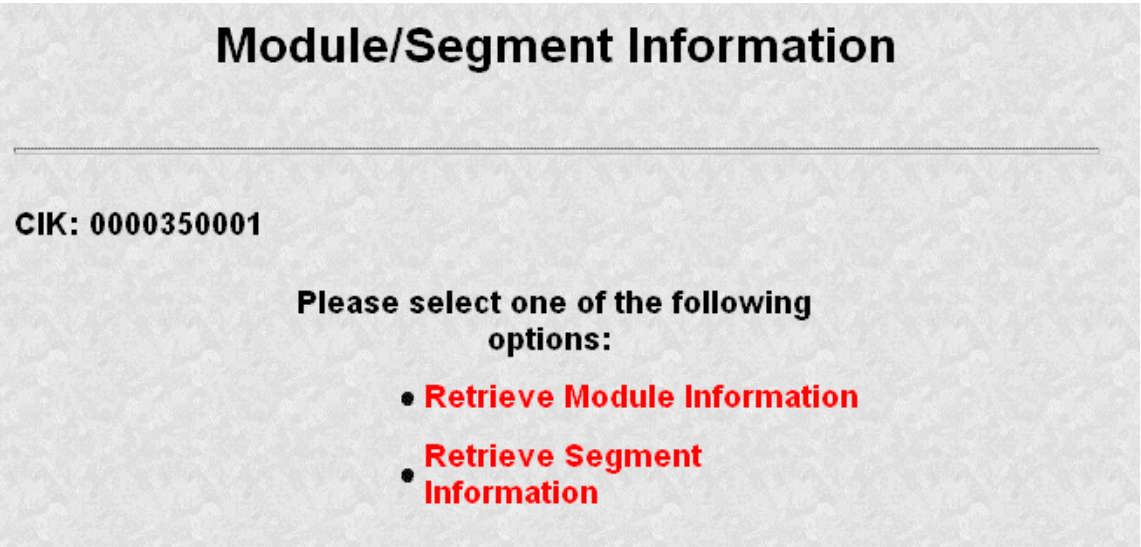


Figure 6-10: Module/Segment Information Page

6.4.1 Module Information

When you access the Module Information page by clicking on Retrieve Module Information, EDGAR displays a list of all the modules currently residing on EDGAR for your CIK. The list contains the names and dates the modules were posted.

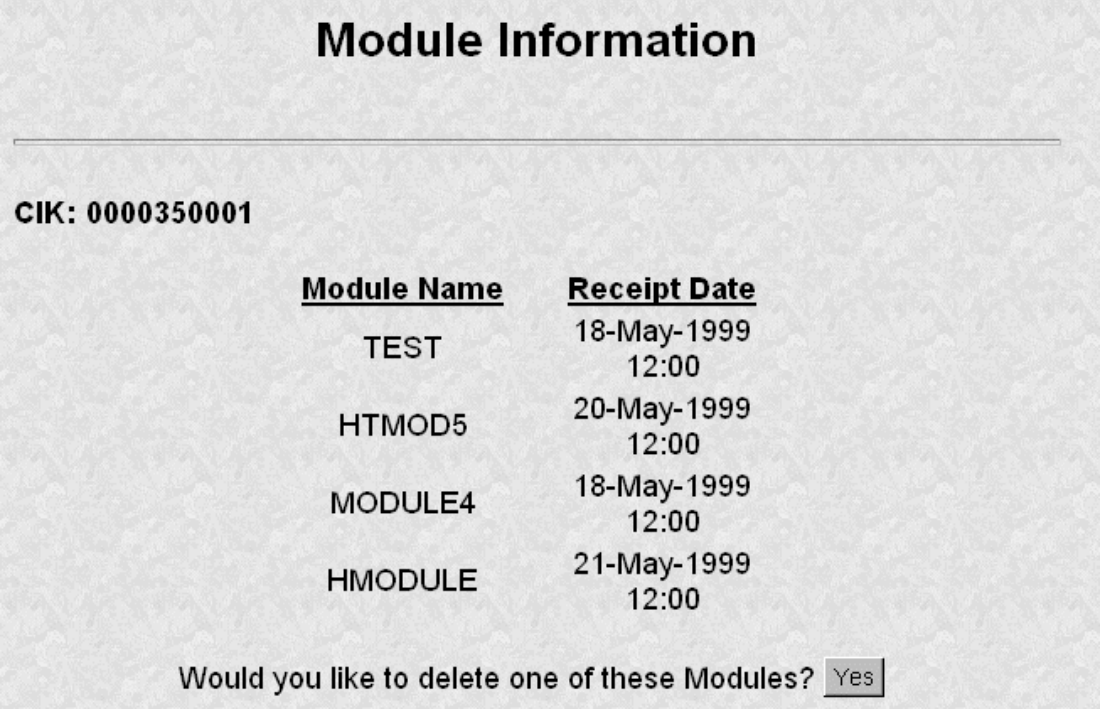


Figure 6-11: Module Information Page

Use your browser's print function to print this list for future reference in your submission documents, or reference in the Module/Segment page of Modernized EDGARLink.

Note: You cannot view the contents of a module or segment from this page.

6.4.1.1 Deleting Modules

Because modules are stored on EDGAR indefinitely, from time to time you may need to update modules on EDGAR. To replace a module, delete the existing module, and then transmit the new module with the same name. For transmitting modules, see Chapter 5.

1. Login to EDGAR and access the Module/Segment Information page, see Section 6.3.
2. Click on Retrieve Module Information. The Module Information page appears.
3. Click on the [Yes] button at the bottom of this page to open the Delete Module page.

On the Delete Module page, a list of your modules is displayed in the Select Module to Delete list.

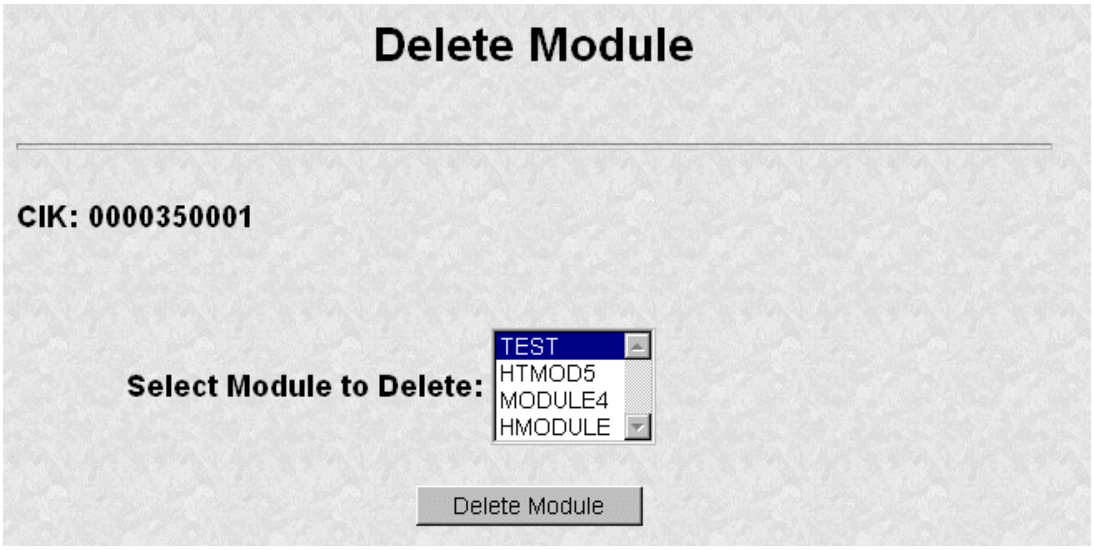


Figure 6-12: Delete Module Page

4. Scroll down the list and select the module you want to delete by clicking on it.
5. Click on the [Delete Module] button.

The Module Delete Confirmation page appears listing the module name and confirming you want to delete the listed module from EDGAR.

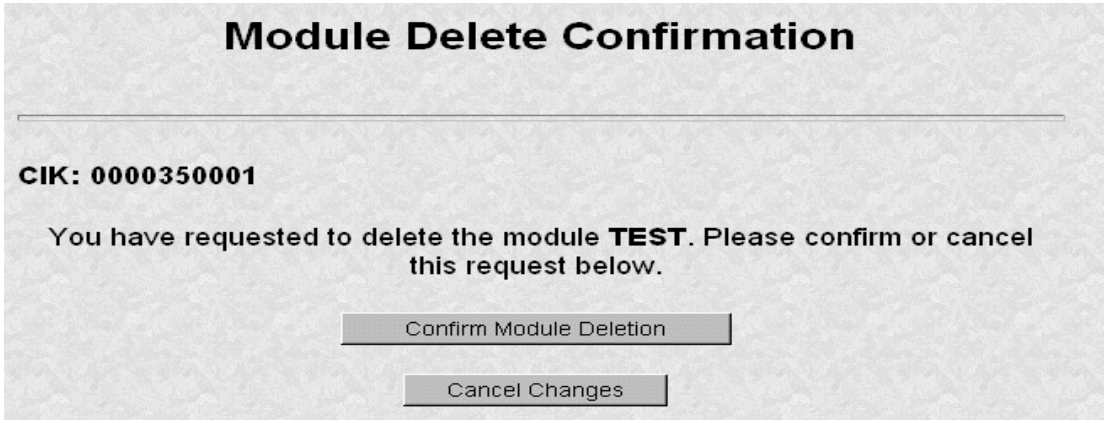


Figure 6-13: Module Delete Confirmation Page

6. Click on the [Confirm Module Deletion] button to delete the module.
    - Click on the [Cancel Changes] button to cancel the deletion, and return to the Company and Submission Information Retrieval page.

The Delete Module Results page appears confirming your module has been deleted. Return to the Delete Module page to remove any additional modules. Once your module has been deleted from EDGAR, you cannot restore it. You will have to prepare and resubmit the module using the Module/Segment template; see Chapter 5.

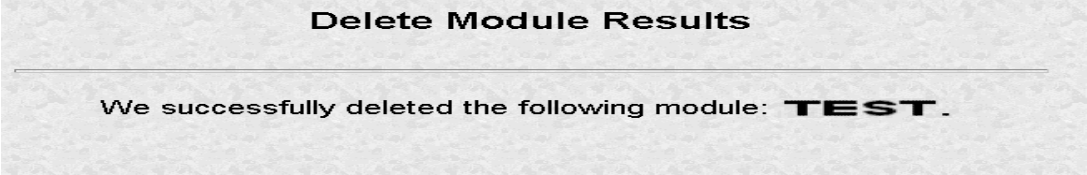


Figure 6-14: Delete Module Results Page

6.4.2 Segment Information

Because segments are stored on EDGAR for only six (6) business days, you do not need to delete them. However, you can check to verify that a segment is still residing on EDGAR:

1. Login to EDGAR and access the Module/Segment Information page, see Section 6.3.
2. Click on Retrieve Segment Information. The Segment Information page appears with a list of all the segments related to your CIK.

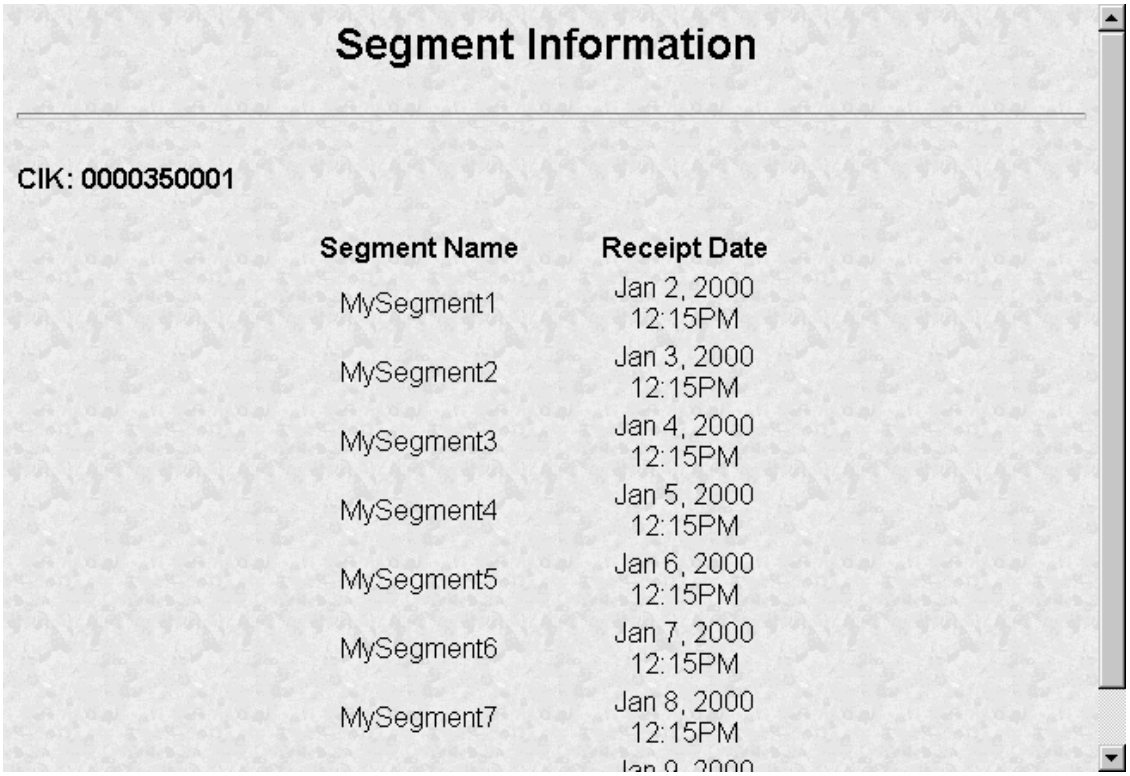


Figure 6-15: Segment Information Page

You can print this page using your browser's printing function for future reference.

This page displays the Segment Name and the Receipt Date. Remember you have six business days from the time EDGAR receives your segment to reference it in your submission. If you do not use the segment within six business days, you will have to resubmit it; see Chapter 5.

6.5 Return Copy Support

To receive a requested Return Copy in EDGARLink, you check a box on the Main page. This check box places a <RETURN COPY> tag in your submission automatically and EDGAR posts a copy of your accepted submission on the Filing website. You can retrieve the requested Return Copy only if you activate the requested Return Copy check box.

6.5.1 Requesting a Return Copy

While you are creating your submission, there is a Return Copy check box on the Main page of Modernized EDGARLink.

Figure 6-16: Requested Return Copy Check Box

Activating this check box insures that you can download a Return Copy of your accepted submission. To activate this check box:

- Click the blank square once. A check appears in the block, indicating that it is activated.

To turn the Return Copy off, deactivate the check box by clicking on it once.

If you transmit a Test submission to EDGAR, only the Login-CIK can access both Accepted or Suspended submission requested Return Copy.

If you transmit a **Live** submission to EDGAR, only the Primary Filer CIK can access the accepted requested Return Copy. Suspended **Live** submission requested Return Copies are not available to any registrants.

If you transmit a Live module to EDGAR and want to receive a requested Return Copy of your indexed module, you must reference the Module in a test submission and activate the Return Copy check box.

6.5.2 Retrieve Return Copies

EDGAR now allows you to access your requested Return Copy using the Filing website, (*https://www.edgarfiling.sec.gov*):

1. Login to EDGAR; see Chapter 3.
2. Click on Retrieve/Edit Data.
3. The Retrieve/Edit Data page appears and prompts you for your CIK and CCC information; see Section 6.1.

This page verifies that you have rights to access the requested Return Copy.

4. When the Company and Submission Information Retrieval page appears, Figure 6-2, click on the Retrieve Return Copies. The Return Copy Information page appears with a list of submissions associated with your CIK.

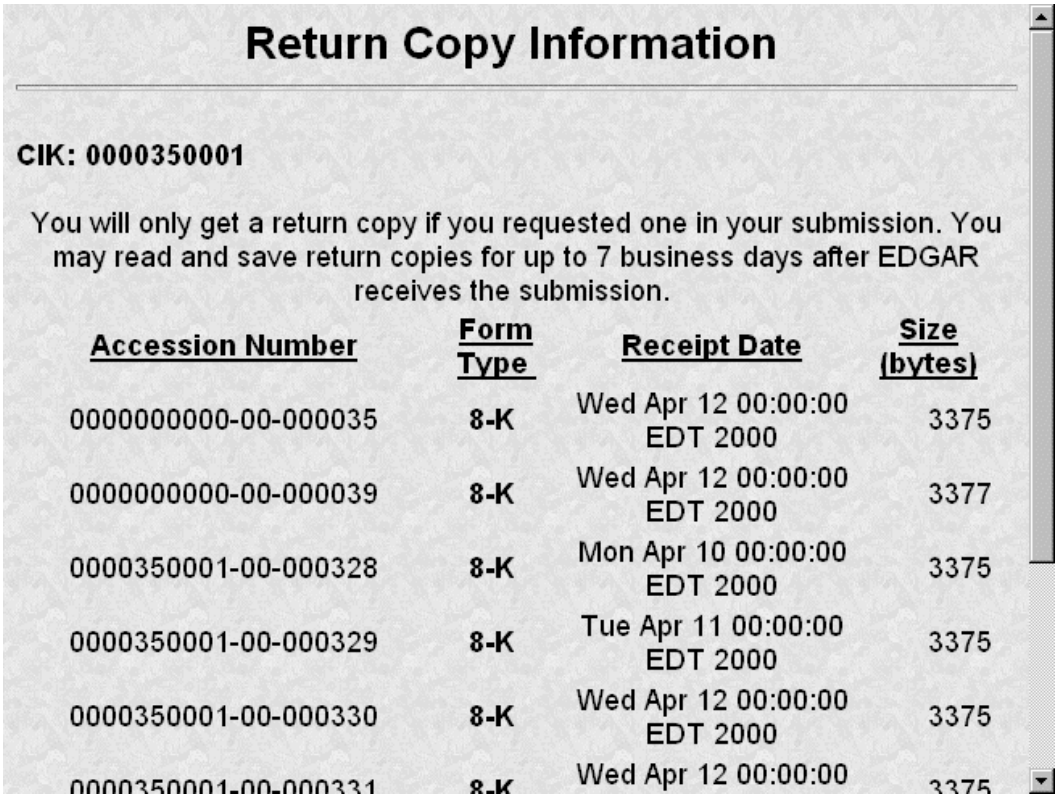


Figure 6-17: Return Copy Information Page

5. To view a requested Return Copy, click on the [Yes] button at the bottom of the page.
6. The Return Copy Download page displays the list of accession numbers. Select an accession number and click the [Download Return Copy] button.

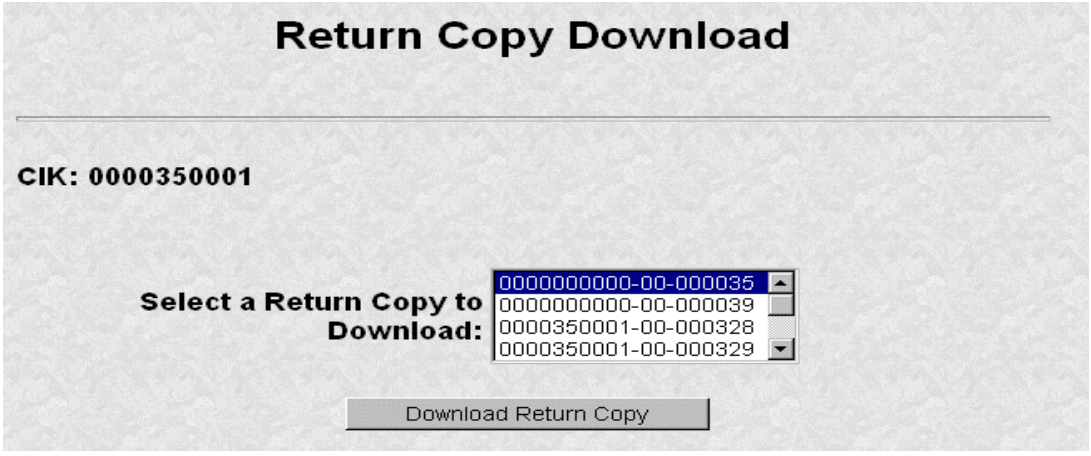


Figure 6-18: Return Copy Download Page

The Requested Return Copy Download Confirmation page confirms the submission you want to download and advises you of the amount of time it takes to download the information.

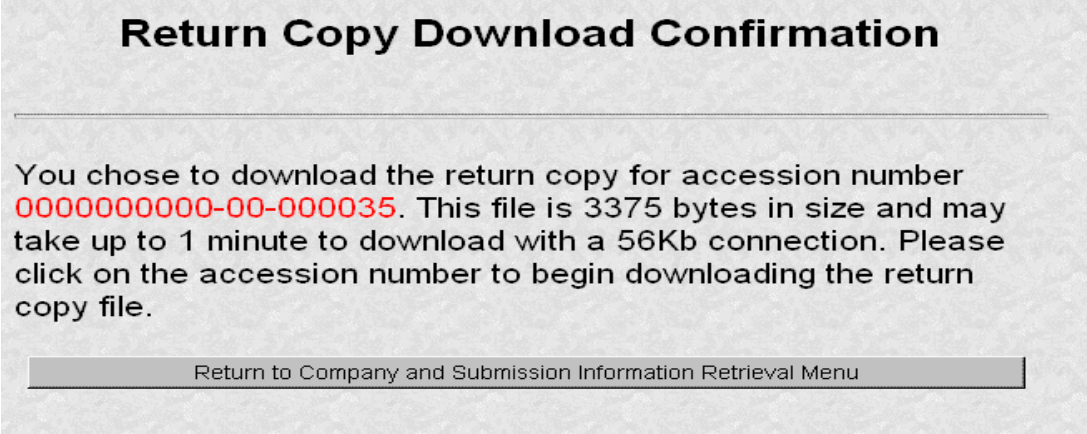


Figure 6-19: Return Copy Download Confirmation Page

7. Click on Accession Number to continue.
8. The Return Copy page appears and displays a requested Return Copy of your submission.

Note: Requested Return Copies are stored on the Filing website for seven business days.

Use your browser's print feature to print the Return Copy for future reference. You can also use your browser's save feature to save the Return Copy as a HTML or text file.

6.6 Series and Classes (Contracts) Information

Investment company filers are responsible for entering Series and Classes (Contracts) information using the Enter Series and Classes (Contracts) Information screen in order to obtain Series and Class (Contract) identifiers. The Commission has proposed to require the inclusion of Series and Class (Contract) identifiers in designated future filings in a future anticipated EDGAR Release. Please see Appendix J, Series and Classes (Contracts) Information for more details.

6.7 Change Login Password or CCC

The Change Login Password or CCC option has a page for you to select either of two options as shown in Figure 6-20:

- Change Password
- Change CCC (CIK Confirmation Code)

Click on the Change Login Password or CCC option on the Retrieve/Edit Data page, and this page will appear.

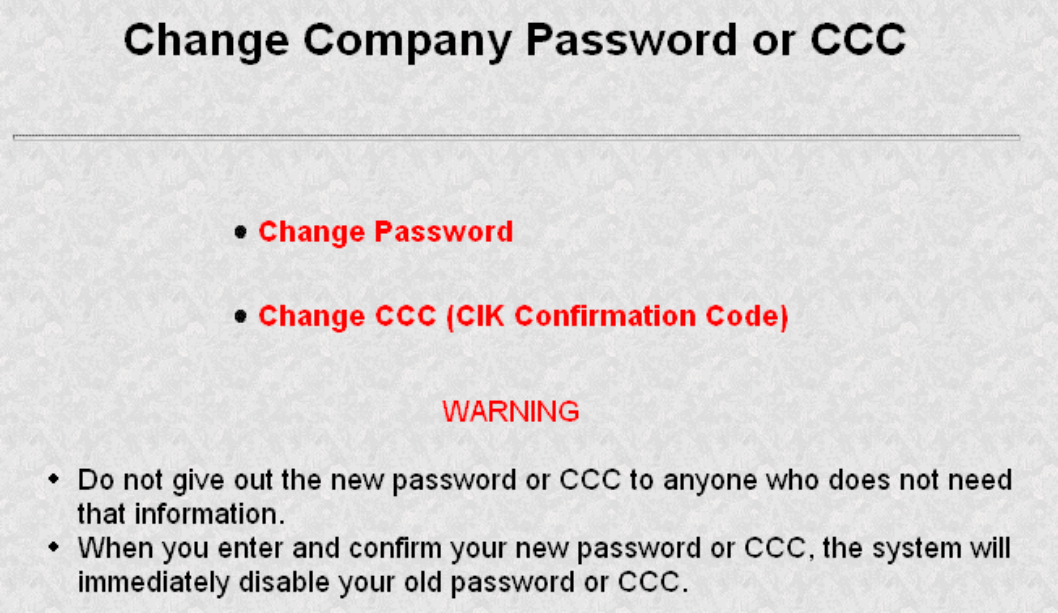


Figure 6-20: Change Company Password or CCC Page

Your EDGAR password is good for only twelve (12) months. Be sure you change your password on the Filing website before it expires.

6.7.1 Changing Your Password

1. Login to EDGAR and access the Change Company Password or CCC page.
2. Click on the [Change Password] button.

Figure 6-21: Change Company Password

Note: Your password must contain eight characters with at least one letter, one number, and one special character.

3. When the Change Password page appears, enter the company's CIK, Old Password, New Password, Confirm the New Password, and Password Modification Access Code (PMAC).
4. Click on the [Change Password] button.

Figure 6-22: Change Password Results Page

Note: All CCCs and passwords are case-sensitive and must be entered correctly.

6.7.2 Changing Your CCC (CIK Confirmation Code)

You can change your CCC at anytime.

To change your CCC:

1. Enter your CIK, Password, new CCC, and Confirm New CCC.
2. Click on the [Change CCC] button.

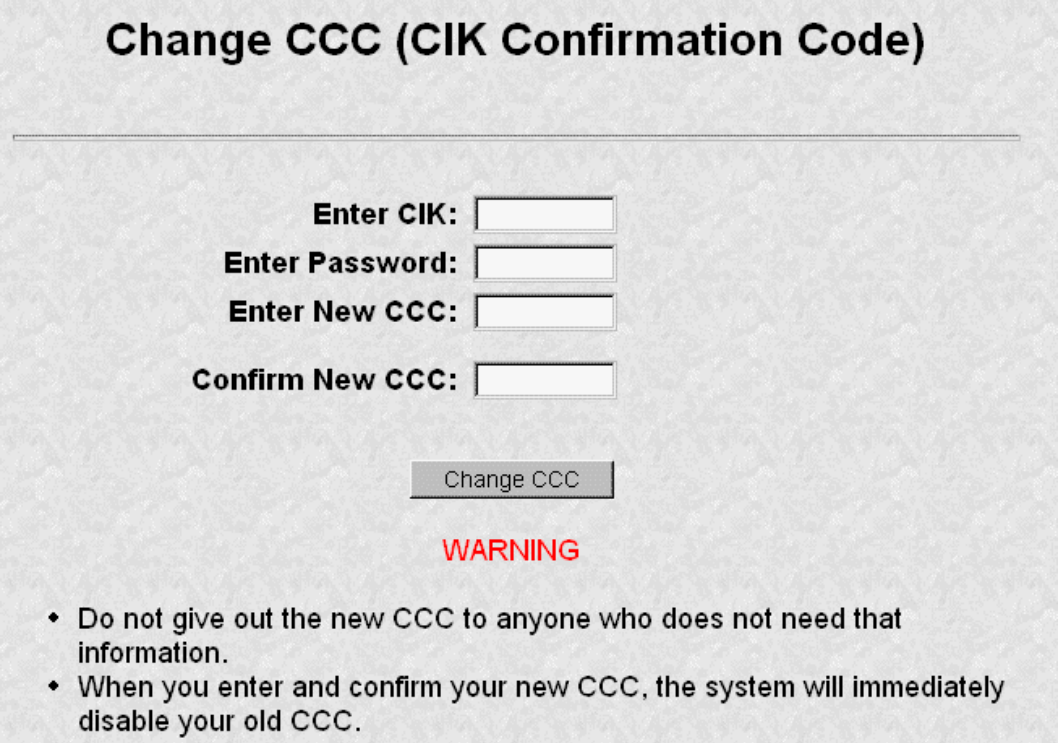


Figure 6-23: Change CCC (CIK Confirmation Code) Page

Note: Your CCC must contain eight characters with at least one letter, one number, and one special character.

The Change CCC Results page appears, confirming your CCC change. This change is effected immediately on the Filing website. If you exit the site and try to login again, you must use the new CCC.

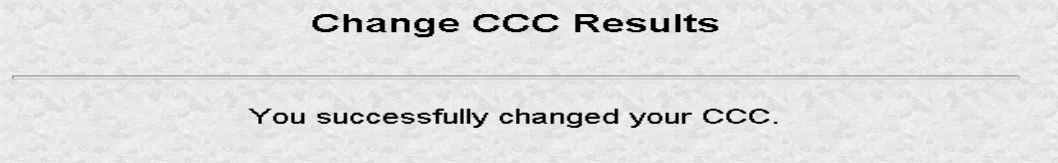


Figure 6-24: Change CCC Results Page

If you mistype your CIK or CCC, you may see the Invalid CIK/CCC error screen. Click the [Back] button on your browser and enter it again. If you are still having problems, please call Filer Support.

6.8 Logging in with (Enter) a Different CIK

As you navigate through the Submission and Company Information page, the information you retrieve is limited to your login CIK. If you have more than one CIK you can change to an alternative CIK:

1. From the Retrieve/Edit Company and Submission Data page, Figure 6-2, click on Enter Another CIK/CCC. The Retrieve/Edit Data login page appears, Figure 6-1.
2. Enter your CIK, CCC, and click on the [Continue] button.

You can then access or edit all information associated with that CIK.

7. PREPARING SUBMISSION DOCUMENTS WITHOUT MODERNIZED EDGARLINK

7.1 Reduced Content Documentation

Preparing a filing without using Modernized EDGARLink requires working knowledge of XFDL. The Modernized EDGARLink version converts all submissions to Extended Forms Definition Language (XFDL). XFDL forms are accepted by EDGAR, processed, and indexed into our databases. If you still want to prepare your submission without using the EDGARLink application, you must use our reduced content specification document. It is located on our website:

http://www.sec.gov/info/edgar.shtml

On the above listed page, there are links to the Reduced Content Document and Reduced Content examples.

8. INSTRUCTIONS FOR ATTACHING HTML DOCUMENTS TO ELECTRONIC SUBMISSIONS

8.1 Overview

The following instructions tell how you can prepare EDGAR-acceptable electronic submissions documents formatted in Hyper-Text Markup Language (HTML) versions 3.2 or 4.0. For additional help with the preparation of electronic submissions, contact Filer Support at (202) 942-8900.

HTML is a markup language you can use to create documents that are portable from one platform to another. It is a powerful data representation method that enhances the way you can represent public information, and the way our analysts and other end-users digest information throughout EDGAR.

The "tagging" language of HTML 3.2 and 4.0 was adopted and maintained by the World Wide Web Consortium (W3C). Even though HTML 4.0 is accepted worldwide, HTML 3.2 is the only "standardized" version of HTML. In general, HTML documents are SGML documents with generic semantics that are appropriate for representing platform-independent information from a wide range of applications. Please see the following W3C web page for a complete tag and attribute specification and document type definition (DTD) for HTML 3.2:

(*http://www.w3.org/TR/REC-html32*)

For Modernized EDGAR and EDGARLink, we have expanded the options that can be used with HTML, including HTML documents with locally-referenced JPEG and GIF graphics via the <IMG SRC=> tag. HTML documents may also contain <A HREF=> references to other local HTML and ASCII/SGML documents within the submission. In addition, <A HREF=> tags may reference previously-filed submissions on the "(*http://www.sec.gov/Archives/edgar/data*/)..." repository from within HTML documents attached to the submission.

HTML 3.2/4.0 document format is another official option you may use to create your documents. HTML documents, like their ASCII/SGML text and unofficial PDF counterparts, are attached to submissions and submitted as part of a submission via the Internet, or direct transmission (PPP or Leased Line).

You can use HTML editors (e.g., MS FrontPage, etc.) and/or versions of word processors (e.g., MS Word 97, Word Perfect 7.0, MS Excel 97, etc.) that support a "Save as HTML" option. Please note that these tools may not save your document in SEC-acceptable HTML 3.2/4.0 format. EDGAR only accepts documents that you have formatted using a subset of the HTML 3.2 semantics (tags) and some HTML 4.0 attributes, as recommended and standardized by the W3C. Due to the SEC's limited support of HTML, EDGAR enforces the following restrictions relative to all HTML documents that are included in an EDGAR submission:

- No Active Content (i.e., <APPLET>, <OBJECT>, <SCRIPT>, etc.)

- No External References, except for <A HREF=> links to previously-filed submissions on the *http://www.sec.gov website*. (i.e., <A HREF="http://www.sec.gov/Archives/edgar/data/***")

  Note: If your HTML document contains any active content, or unsupported external references, your entire submission will be suspended.

- Local references to other files within the submission via the <A HREF="....."> tagging construct are allowed. All links within the submission must be resolved locally for us to accept your submission.

  Exception: Links to private documents, i.e., cover or correspondence, are not allowed.
- No reference to Type 1 modules or segments
- No nested <TABLE> tags
- JPEG and GIF graphic files, and no other formats, may be attached to submissions and referenced from within HTML documents via the <IMG SRC="..."> tag. All graphic links within the submission must be resolved locally for us to accept your submission.
- N-SAR, EX-27, and 13F documents are not accepted in HTML format
- HTML documents are identified by the ***.htm** filename extension, which will follow any pre-<HTML> comment tags (i.e., <!DOCTYPE >). The <HTML> tag is considered an optional tag within ***.htm** documents.
- In order to properly link documents within a submission, all linked documents must be named exactly as they are linked.

  Note: You must provide a filename in the following format:

  [Maximum 32 characters (including suffix); use "a-z" characters (lower case, only), 0-9 (but **NOT** for the first character), no spaces or special characters, at most one '.', '-', or '_' char, and the extension must be ***.htm**, ***.txt**, ***.pdf**, ***.fil**, ***.gif**, ***.jpg**]

  Warning: Except for CORRESP submissions, graphic files associated with non-public HTML documents (i.e., cover) will be immediately disseminated even though the non-public document will not.

- You may also use the EDGARLink Error Check, but if an error is found you must use your HTML authoring tool to edit your documents.
- Always review your submission documents separately through a browser before you transmit it to EDGAR.

EDGAR will **NOT** accept any TEST or LIVE submissions that have attached HTML documents with unacceptable content, as described above. Each HTML document within an EDGAR submission must be "resolvable", that is all links (if any) must be to other HTML, Graphics, ASCII, or SGML within the same submission (with the single exception being <A HREF=> references to the "(*http://www.sec.gov/Archives/edgar/data/*).." website).

Graphics will be attached as documents (like PDF documents). All documents with acceptable content will be disseminated with a <FILENAME> tag and value (up to 32 characters) in order to identify the document properly for internal references (if any).

We recommend that you assemble your HTML and other documents in a single directory and test view them in a browser before you attach them to your submission. All HTML documents should be compatible with a Microsoft Internet Explorer (MSIE) 3.0+ or Netscape 3.0+ browser. As part of our receipt and acceptance process, we will be extracting all of your attached documents and graphics to a single directory and check all references for inconsistencies and errors. We estimate that submissions with HTML document and graphic content will increase the average submission size by about 70-150 percent, depending on your use of HTML 3.2/4.0 formatting techniques.

Modernized EDGARLink attaches HTML documents and graphics to a submission in the same manner as it attaches an ASCII/SGML document. See Chapters 4 and 5 for instructions on how to assemble submissions using Modernized EDGARLink.

8.2 Acceptable HTML Document Tags

Due to the EDGAR restrictions described previously, EDGAR will only accept a subset of the HTML 3.2/4.0 tagging standard. The following table lists the set of acceptable HTML document header tags available to you.

Note: All HTML attributes are supported for each HTML tag listed, unless otherwise specified.

Document Tags	Definition
<HTML>	Identifies text as an HTML document
<!--> or <! DOCTYPE>	Comment -- does not appear in the browser, only in the HTML source code <!DOCTYPE> tag is used to identify which HTML standard is used by the HTML text. **Note:** These tags may appear in-between the <TEXT> and <HTML> tags.
<BODY>	Signifies the body of the HTML document **Note:** The BACKGROUND attribute is not supported for this tag.
<HEAD>	Signifies header information for an HTML document
<ISINDEX>	Signifies that the document is an index for a search engine
<META>	Extended information to be included in the document header **Note:** The HTTP-EQUIV attribute is not supported for this tag.
<TITLE>	Title of document displayed at the top of the browser

8.3 Acceptable HTML Tags within a Document Body

Due to the EDGAR restrictions described previously, EDGAR will only accept a subset of the HTML 3.2/4.0 tagging standard. The following table lists the set of acceptable HTML document "body" tags (tags that change the appearance of the text when displayed by a browser) that are available to you.

Note: All HTML attributes are supported for each HTML tag listed, unless otherwise specified.

Document Body Tags	Definition
&#...	Escape Sequences – Used to display characters normally reserved (such as "<") as plain text in the HTML document
<A>	Anchor/Hyperlink [**Note:** For the attribute HREF, the following references are supported: • References to other PUBLIC HTML, ASCII/SGML or PDF documents within the submission (i.e., <A HREF="ex-99.htm">) • References to submissions stored at *http://www.sec.gov/*.... locations (i.e., <A HREF="http://www.sec.gov/Archives/edgar/data/...">) • Bookmark (internal) references will be supported] • (i.e., <A NAME="linkanchor"> and <A HREF=#linkanchor>)] All other uses of the HREF attribute are not supported and illegal, including non-local references, the use of the "TARGET" attribute, and the "mailto:" and "ftp:" designations.
<ADDRESS>	Address -- usually italicized
<B>	Bold
<BIG>	Big Text -- increases font size
<BLOCKQUOTE>	Block Quote -- usually indented
 	Line Break
<CAPTION>	Caption -- can only be used with tables
<CENTER>	Centers elements between tags
<CITE>	Citation
<CODE>	Code
<DD>	Definition
<DFN>	Definition -- same as using **<I>**
<DIR>	Directory List
<DIV>	Division -- helps separate a document into parts
<DL>	Definition List -- used with **<DT>** and **<DD>**

Document Body Tags	Definition
<DT>	Definition Term
<EM>	Emphasized -- similar to using Bold
<FONT>	Allows alteration of font contained within tags
<H1>	Heading 1 -- largest heading size
<H2>	Heading 2
<H3>	Heading 3
<H4>	Heading 4
<H5>	Heading 5
<H6>	Heading 6 -- smallest heading size
<HR>	Horizontal Rule -- displays a thin line across the page for separation of text
<I>	Italics
<IMG SRC=>	Image reference [Note: Only local JPEG and GIF graphic files may be referenced (i.e., <IMG SRC="graph10q.gif"> or <IMG SRC="graph10q.jpg">)] The attributes DYNSRC, LOOP, LOOPDELAY, START, and CONTROLS are not supported for this tag.
<KBD>	Keyboard -- pre-formatted text
<LI>	List Item -- used by **<DIR>**, **<MENU>**, **<OL>**, and **<UL>**
<LISTING>	Listing -- same as using **<PRE>**
<MENU>	Menu List
<OL>	Ordered List -- includes numbers
<P>	Paragraph
<PLAINTEXT>	Plain Text
<PRE>	Pre-formatted Text
<SAMP>	Sample -- uses a fixed-width font and is same as using **<PRE>**
<SMALL>	Small Text -- decreases font size
<STRIKE>	Strikethrough
<STRONG>	Strong -- similar to using Bold
<SUB>	Subscript
<SUP>	Superscript
<TABLE>	Table **Note:** EDGAR will not accept or disseminate HTML documents with nested **<TABLE>** tags.
<TD>	Table Data or Cell
<TH>	Table Header -- displayed in bold
<TR>	Table Row **Note:** The WIDTH attribute supports percentage (%) values as well as pixel values.
<TT>	Teletype -- uses a fixed-width font and is same as using **<PRE>**
<U>	Underlined
<UL>	Un-ordered List -- bullets only

Document Body Tags	Definition
<VAR>	Variable -- uses a fixed-width font and is same as using <PRE>
<XMP>	Example -- same as using **<PRE>**

Please see Appendix D for a listing of various errors and warnings associated with the processing of HTML documents within EDGAR.

Note: The **<CAPTION>** and **<TABLE>** tags are currently used within ASCII/SGML EDGAR documents and also used in HTML documents but they are "visually" interpreted differently.

8.4 HTML Tags that are NOT Supported by EDGAR

EDGAR will suspend and not disseminate submissions with the following HTML tags:

<ACRONYM>	<APPLET>	<AREA>
<BASE>	<BASEFONT>	<BDO>
<BUTTON>	<COL>	<COLGROUP>
<DEL>	<FIELDSET>	<FORM>
<FRAME>	<FRAMESET>	<IFRAME>
<INPUT>	<INS>	<LABEL>
<LEGEND>	<MAP>	<META HTTP_EQUIV…>
<NOFRAMES>	<NOSCRIPT>	<OBJECT>
<OPTION>	<PARAM>	<Q>
<S>	<SCRIPT>	<SELECT>
<SPAN>	<STYLE>	<TBODY>
<TEXTAREA>	<TFOOT>	<THEAD>

*All other tags not represented in Section 9.3.

8.5 Acceptable Attributes for EDGAR HTML Tags

Due to the EDGAR restrictions described previously, only a subset of the HTML 3.2/4.0 tag attributes are accepted by EDGAR. The following table lists the set of acceptable HTML tag attributes that you can use.

Note: Many of the following attributes are only supported passively, since their primary function may be to support actions that are restricted by EDGAR. Refer to any HTML 3.2 reference book for actual values available for these attributes.

Attribute	Description	Parent Tag(s)
align	Align text	<H1>-<H6>, <HR>, <P>, <CAPTION>, <DIV>, <TABLE>, <TD>, <TH>, <TR>
alink	Highlight color when hypertext links are used	<BODY>

Attribute	Description	Parent Tag(s)
bgcolor	Background color of the document body	<BODY>, <TABLE>
border	Thickness of the table border	<TABLE>
cellpadding	Sets the spacing between the border and the content of the table cells	<TABLE>
cellspacing	Sets the spacing between the cells in a table	<TABLE>
class	Space-separated list of classes	MANY
clear	Moves down past floating images on either margin	
color	Sets the color of the text	<FONT>
colspan	Causes the cell to span a number of columns	<TD>, <TH>
compact	Render lists in a more compact style	<DIR>, <DL>, <MENU>, <OL>, <UL>
content	Associated information	<META>
dir	Direction of text	MANY[1]
height	The height of a cell in pixels or percentage of screen height	<TD>, <TH>
href	Link to another document	<A>
id	Document-wide unique id	MANY
lang	Language specification	MANY
link	Color used to stroke the text for unvisited hypertext links.	<BODY>
name	Meta-information name or link name	<META> or <A>
noshade	Display as a solid rule	<HR>
nowrap	Prevents word-wrapping within a cell	<TD>, <TH>
prompt	Specifies a prompt string for an input field	<ISINDEX>
rel	Forward link types	<LINK>, <A>
rev	Reverse link types	<LINK>, <A>
rowspan	Causes the cell to span a number of rows	<TD>, <TH>
size	Amount of space assigned for an input field	<HR>, <FONT>
src	Graphic reference	<IMG>
start	Starting sequence number	<OL>
style	Associated Style info	MANY

[1] Many HTML tags use this attribute.

Attribute	Description	Parent Tag(s)
text	Color used to stroke the document's text	<BODY>
title	Advisory title string	<LINK>
type	Style of bullet	<LI>, <OL>, <UL>
valign	Sets the vertical alignment of the content within a cell	<TD>, <TH>, <TR>
vlink	Color used to stroke the text for visited hypertext links.	<BODY>
width	Width of a column in pixels or percentage of screen width	<HR>, <TABLE>, <TD>, <TH>

8.6 Extended Character Sets within HTML Documents

Within HTML documents, extended-ASCII characters (i.e., the British Pound Sterling symbol, £, and the Japanese Yen symbol, ¥) can be represented by their ISO-8859-1 (Latin 1) decimal character reference specification. The Pound Sterling symbol (£) can be represented by the following character string: **&#163**. The Yen symbol (¥) can be represented by the following character string: **&#165**. Many W3C-certified web sites contain complete ISO-8859-1 extended character reference listings, like the sample from *http://www.htmlhelp.com/reference/charset* below. Please note that EDGAR will suspend a submission that contains an extended ASCII character. EDGAR will only support extended character references.

A partial listing of Relevant ISO-8859-1 Extended Character References for SEC HTML documents includes:

Description	Hex	Character Reference (Dec)	Entity Name	Symbol
small italic f, function of, f florin	83	ƒ	ƒ	*f*
low horizontal ellipsis	85	…	… &ldots;	…
dagger mark	86	†	†	†
double dagger mark	87	‡	‡	‡
letter modifying circumflex	88	ˆ		ˆ
per thousand (mille) sign	89	‰	‰	‰
capital S caron or hacek	8A	Š	Š	Š
left single angle quote mark (guillemet)	8B	‹	‹	‹
capital OE ligature	8C	Œ	Œ	Œ
round filled bullet	95	•	•	•
trademark sign	99	™	™	™
small s caron or hacek	9A	š	š	š
right single angle quote mark (guillemet)	9B	›	›	›

Description	Hex	Character Reference (Dec)	Entity Name	Symbol
small oe ligature	9C	œ	œ	œ
capital Y dieresis or umlaut	9F	Ÿ	Ÿ	Ÿ
non-breaking space	A0			
inverted exclamation mark	A1	¡	¡	¡
cent sign	A2	¢	¢	¢
pound sterling sign	A3	£	£	£
general currency sign	A4	¤	¤	¤
yen sign	A5	¥	¥	¥
section sign	A7	§	§	§
spacing dieresis or umlaut	A8	¨	¨ ¨	¨
copyright sign	A9	©	©	©
feminine ordinal indicator	AA	ª	ª	ª
left (double) angle quote (guillemet)	AB	«	«	«
registered trademark sign	AE	®	®	®
spacing macron (long) accent,	AF	¯	¯	¯
degree sign	B0	°	°	°
plus-or-minus sign	B1	±	±	±
superscript 2	B2	²	²	²
superscript 3	B3	³	³	³
spacing acute accent	B4	´	´	´
micro sign	B5	µ	µ	µ
middle dot, centered dot	B7	·	·	·
spacing cedilla	B8	¸	¸	¸
superscript 1	B9	¹	¹	¹
masculine ordinal indicator	BA	º	º	º
right (double) angle quote (guillemet)	BB	»	»	»
fraction 1/4	BC	¼	¼	¼
fraction 1/2	BD	½	½ ½	½
fraction 3/4	BE	¾	¾	¾
inverted question mark	BF	¿	¿	¿

Your HTML editor may use the "Entity-Name" (i.e., **&yen**) of the character you wish to reference rather than the standard character reference. Either technique may be used within an HTML document that is attached to an SEC submission.

To represent ASCII/SGML tagging phrases within an HTML document, use the following identifiers for the reserved characters "<" and ">": **&lt** for "<", and **&gt** for ">". This will prevent the browser from misinterpreting the characters for display purposes. Please note that the **<R>** tag can be represented either directly as **<R>** or indirectly as **&ltR&gt**. For all other uses of the reserved "< >" characters, you can also use their ISO-8859-1 representation.

8.7 Template for an Attached HTML Document

The following is an acceptable template for an attached HTML document.

Note: All documents are attached to page two of the submission template.

```
<HTML>
<HEAD>
            {Head tags and text }
</HEAD>
<BODY>
      {HTML body tags and text.....}
</BODY>
</HTML>
```

8.8 ASCII or SGML Functionality to be Preserved within HTML Documents

EDGAR allows you to use several ASCII or SGML tags within HTML documents, primarily to preserve existing functionality. The following functions are preserved in HTML documents:

- **Paging**

  EDGAR allows the ASCII or SGML **<PAGE>** tag within HTML documents, even though this tag is not supported by common browsers and HTML 3.2. You may need to use this tag to differentiate pages to end-users.

- **Redlining**

  HTML documents may be marked to show changed materials within paragraphs; however, only one set of redline tags (the begin and end redline) may be on a text line. Press Enter or Return after each ending redline tag (</R>). In addition, do not use font tags within a set of redline tags.

  EDGAR allows you to use the ASCII or SGML **<R>** and **</R>** tags within HTML **documents**, even though this tag is not supported by common browsers and HTML 3.2. You may want to use this tag set to highlight sections of text for us. Sections of your submission text that you mark with these redlining tags will be highlighted for our staff in **BOLD** Magenta color in order to differentiate that section of text from other non-redlined sections.

  The <**R**> and </**R**> tags can also be represented as **&ltR&gt** and **&lt/R&gt**, respectively. Either format will signify a redline request to EDGAR . The redline tags within the HTML document are not disseminated to the public. Each redline tag character will be replaced by a blank character (‘ ‘) before the submission is disseminated. The blanks will not be visible from the browser but will be visible in the HTML source code.

Important: If you do not form your redline tags correctly, the tags can appear in your disseminated filing.

Sample HTML document with Redline tags:

```
<HTML>
...
...
<p align="center"><strong>TESTFILE COMPANY </strong></p>
<p align="center"><strong>NOTES TO FINANCIAL STATEMENTS </strong></p>
<p align="center"><strong>September 30, 1999</strong></p>
<p> </p>
&ltR&gt
<p>Note 1. Summary of Significant Accounting Policies</p>
&lt/R&gt
...
...
</HTML>
```

You may wish to submit HTML documents, or parts of HTML documents, before you file your submission or master segment. EDGAR allows only Type 2 (full document) modules and segments in HTML format. You may create them exactly as you would create ASCII/SGML modules and segments. See Chapter 5 for more information on modules and segments. You would attach your Type 2 module or segment to your "Master" submission template by selecting the Module/Segment Reference page.

8.9 ASCII or SGML Functionality Not Supported within HTML Documents

EDGAR will **NOT** support the following ASCII or SGML document tags within an HTML document that is submitted to EDGAR as part of a Live or Test submission:

<S>
<C>

Since tables are interpreted differently in HTML, the **<S>** and **<C>** tags are NOT accepted.

Warning: The presence of an **<S>** or **<C>** tag in an HTML document will cause EDGAR to suspend the submission.

EDGAR will also **NOT** support the following ASCII or SGML footnote tags within an HTML document that is submitted to EDGAR as part of a Live or Test submission.

<FN>
<F1>
<F2>, etc.

Warning: The presence of a footnote tag in an HTML document will cause EDGAR to suspend the submission.

You can simulate a footnote using the **<SUP>** and **<SUB>** tags with an internal **<A href=#xxxx >** hyperlink. This technique allows browser users to easily reference any footnote information at a click of a mouse button.

8.10 SEC Recommendations on Preparing Submissions with HTML Documents

The following are specific SEC recommendations concerning the creation of SEC-approved HTML documents:

- **We strongly recommend** that you prepare your HTML documents so that they are easily understood and viewable on a 15" monitor with 800x600 resolution. Since browsers can adjust HTML documents according to monitor size, we strongly encourage you to adhere to this recommendation in order to avoid unwanted variance in your HTML document presentation to the end-user. Please use color combinations for background and text in your submission documents, which will enable us to successfully print them in black-and-white once we have received them in-house. Also, EDGAR will not verify proper HTML tag ordering. Improper tag nesting (except for the <TABLE> tag) and interleaving will not cause EDGAR to suspend your submission. In order to verify EDGAR acceptance of your submission, you should always error-check your submission through EDGARLink or by submitting a TEST version of your submission to EDGAR before you submit your LIVE version.
- Your submission, including all attached documents, must not exceed 100 MB. Files containing HTML material may be large and can take considerable time to electronically transmit. These files can also consume relatively large amounts of storage space. Please consult your HTML editor manuals when you create your HTML documents in order to efficiently present their content.
- No "Active Content" that may compromise the integrity of submissions with us may be present (or referenced from) within any HTML document submitted to us. The use of the following web technologies are not allowed within EDGAR documents: embedded Java applications, Java applets, JavaScript (ECMAScript), VBScript, Perl scripts, PostScript, PDF application links, binary executable files, Shockwave and ActiveX. Since this technology is evolving rapidly, no list can include all excluded technologies. EDGAR will suspend all submissions containing HTML documents with Active Content.
- Modernized EDGAR support for HTML documents allows you to enhance the appearance of your submissions through the use of locally-referenced graphical image files in ***.gif**, and ***.jpg** formats only. Please note that only GIF and JPG graphic files are supported. EDGAR will suspend any submission that contains a non-GIF/JPG <IMG> reference. This external reference support is expected to significantly enhance and clarify the presentation of information in EDGAR submissions. When adding graphics we recommend the following actions to limit the size:
    - ◊ Make image dimensions as small as possible
    - ◊ Use thumbnail versions of images
    - ◊ Save GIFs with natural color gradients as JPEGs
    - ◊ Increase the amount of JPEG compression
    - ◊ Use fewer bits per pixel to store the image
    - ◊ Adjust image contrast

- ◊ Suppress dithering

- EDGAR does not provide functionality to scan submissions for "extraneous" information included manually, or by HTML authoring or other tools. Sometimes an authoring tool can insert a tag sequence that can actually cause EDGAR to suspend your submission. For instance, MS Word 97 may insert the <META HTTP-EQUIV="xxxxxxx"> tag into your document when you select the "Save as HTML" option. You should review your submissions and remove any extraneous content prior to submission. Information inserted in HTML files by various HTML authoring tools may include, but is not limited to:
  - ◊ The name and version of the tool
  - ◊ The identification of the user of the authoring tool
  - ◊ The company to whom the tool is registered
  - ◊ The dates of file creation and modification
  - ◊ Change tracking markup and edited/deleted text, references, etc.
  - ◊ Editorial comments
- Since you may be using an authoring tool that includes unacceptable HTML 3.2/4.0 tags or attributes, you may also need to run your submission through an HTML 3.2 validator. Be aware that you may need to edit the HTML source, if necessary. We do not provide an HTML 3.2 validator, and we suggest that you check the W3C Web page for the location and availability of these validators.
- Please download and install the EDGARLink software to see how submission header data is entered and how documents are attached.

APPENDIX A

A. Submission Types Accepted for Electronic Filing

This Appendix provides tables listing all submission types accepted by EDGAR. Use this Appendix to find a description of EDGAR submission types and to identify the templates used to recognize different submission types.

A.1 How Tables are Organized

The tables are organized by the Act under which they are used. Each table has four headings: Filing Type; Description; Submission Type; and Appendix B Template Number.

A.1.1 Filing Type

The Filing Type column lists the names of the forms, rules, or schedules as they appear in the Code of Federal Regulations (CFR).

A.1.2 Description

The Description column explains the purpose of the form.

A.1.3 Submission Type

The Submission Type column lists the names of the submission types that correspond to the filing type.

A.1.4 Template Number

The Template column shows the template number as recognized by EDGAR.

APPENDIX A

Submission Types Accepted for Electronic Filing

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TABLE 1. Securities Act Submission Types Accepted by EDGAR

Filing Type	Description	Submission Type	Template Number
F-1	Registration statement for certain foreign private issuers	F-1	1
	Pre-effective amendment	F-1/A	1
	Post-effective amendment to a registration statement that is not automatically effective upon filing	POS AM	1
F-1MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form F—1	F-1MEF	1
	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	3
F-2	Registration statement for certain foreign private issuers	F-2	1
	Pre-effective amendment	F-2/A	1
	Post-effective amendment to a registration statement that is not automatically effective upon filing	POS AM	1
	Registration statement of securities of certain foreign private issuers issued under dividend or interest re-investment plans	F-2D	1
	Post-effective amendment to a F-2D registration	F-2DPOS	1
F-2MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form F-2	F-2MEF	1
	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	3
F-3	Registration statement for specified transactions by certain foreign private issuers	F-3	1
	Pre-Effective amendment	F-3/A	1
	Post-effective amendment to a registration statement that is not automatically effective upon filing	POS AM	1

Filing Type	Description	Submission Type	Template Number
	Registration statement for dividend or interest reinvestment plan securities of foreign private issuers	F-3D	1
	Post-Effective amendment to a F-3D registration	F-3DPOS	1
F-3MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form F-3	F-3MEF	1
	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	3
F-4	Registration statement for securities issued by foreign private issuers in certain business combination transactions	F-4	1
	Pre-effective amendment	F-4/A	1
	Post-effective amendment to a registration statement that is not automatically effective upon filing	POS AM	1
	Auto effective registration statement for securities by certain foreign private issuers in connection with certain business combination transactions	F-4EF	1
	Amendment	F-4EF/A	1
	Post-effective amendment to a F-4 registration	F-4 POS	1
F-4MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form F-4	F-4MEF	1
	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	3
F-6	Registration statement for American Depositary Receipts representing securities of certain foreign private issuers	F-6	1
	Pre-effective amendment	F-6/A	1
	Post-effective amendment to a registration statement that is not automatically effective upon filing	POS AM	1

Filing Type	Description	Submission Type	Template Number
	Auto effective registration statement for American Depositary Receipts representing securities of certain foreign private issuers	F-6EF	1
	Post-effective amendment to a F-6EF registration	F-6 POS	1
F-7	Registration statement for securities of certain Canadian issuers offered for cash upon the exercise of rights granted to existing security holders under the Securities Act of 1933	F-7	1
	Pre-effective amendment	F-7/A	1
	Post-effective amendment to a F-7 registration	F-7 POS	1
F-8	Registration statement for securities of certain Canadian issuers to be issued in exchange offers or a business combination under the Securities Act of 1933	F-8	1
	Pre-effective amendment	F-8/A	1
	Post-effective amendment to a F-8 registration	F-8 POS	1
F-9	Registration of securities of certain investment grade debt or investment grade preferred securities of certain Canadian issuers under the Securities Act of 1933	F-9	1
	Pre-effective amendment	F-9/A	1
	Auto effective registration of securities of certain investment grade debt or investment grade preferred securities of certain Canadian issuers under the Securities Act of 1933	F-9EF	1
	Post-effective amendment to a F-9EF registration	F-9 POS	1
F-10	Registration statement for securities of certain Canadian issuers under the Securities Act of 1933	F-10	1
	Pre-effective amendment	F-10/A	1
	Auto effective registration statement for securities of certain Canadian issuers under the Securities Act of 1933	F-10EF	1

Filing Type	Description	Submission Type	Template Number
	Post-effective amendment to a F-10EF registration	F-10POS	1
F-80	Registration of securities of certain Canadian issuers to be issued in exchange offers or a business combination under the Securities Act of 1933	F-80	1
	Pre-effective amendment	F-80/A	1
	Post-effective amendment to a F-80 registration	F-80POS	1
S-1	General form of registration statement for all companies including face-amount certificate companies	S-1	1
	Pre-effective amendment	S-1/A	1
	Post-effective amendment to a registration statement that is not automatically effective upon filing	POS AM	1
S-1MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-1	S-1MEF	1
	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	3
S-2	Registration of securities of certain issuers	S-2	1
	Pre-effective amendment	S-2/A	1
	Post-effective amendment to a registration statement that is not automatically effective upon filing	POS AM	1
S-2MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-2	S-2MEF	1
	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	3
S-3	Registration statement for specified transactions by certain issuers	S-3	1
	Pre-effective amendment	S-3/A	1

Filing Type	Description	Submission Type	Template Number
	Post-effective amendment to a registration statement that is not automatically effective upon filing	POS AM	1
	Automatically effective registration statement for securities issued pursuant to dividend or interest reinvestment plans	S-3D	1
	Post-effective amendment to a S-3D registration statement	S-3DPOS	1
S-3MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-3	S-3MEF	1
	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	3
S-4	Registration of securities issued in business combination transactions	S-4	1
	Pre-effective amendment	S-4/A	1
	Post-effective amendment to a registration statement that is not automatically effective upon filing	POS AM	1
	Auto effective registration statement for securities issued in connection with the formation of a bank or savings and loan holding company in compliance with General Instruction G	S-4EF	1
	Amendment	S-4EF/A	1
	Post-effective amendment to a S-4EF registration statement	S-4 POS	1
S-4MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-4	S-4MEF	1
	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	3
S-8	Initial registration statement for securities to be offered to employees pursuant to employee benefit plans	S-8	1

Filing Type	Description	Submission Type	Template Number
	Post-effective amendment to a S-8 registration statement	S-8 POS	1
S-11	Registration statement for securities to be issued by real estate companies	S-11	1
	Pre-effective amendment	S-11/A	1
	Post-effective amendment to a registration statement that is not automatically effective upon filing	POS AM	1
S-11MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-11	S-11MEF	1
	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	3
S-20	Registration statement for standardized options	S-20	1
	Pre-effective amendment	S-20/A	1
	Post-effective amendment to a registration statement that is not automatically effective upon filing	POS AM	1
S-B	Registration statement for securities of foreign governments and subdivisions thereof under the Securities Act of 1933 (Schedule B)	S-B	1
	Pre-effective amendment	S-B/A	1
	Post-effective amendment to a registration statement that is not automatically effective upon filing	POS AM	1
S-BMEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form S-B	S-BMEF	1
	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	3

Filing Type	Description	Submission Type	Template Number
SB-1	Optional form for the initial registration of securities to be sold to the public by small business issuers	SB-1	1
	Pre-effective amendment	SB-1/A	1
	Post-effective amendment to a registration statement that is not automatically effective upon filing	POS AM	1
SB-1MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form SB-1	SB-1MEF	1
	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	3
SB-2	Optional form for the registration of securities to be sold to the public by small business issuers	SB-2	1
	Pre-effective amendment	SB-2/A	1
	Post-effective amendment to a registration statement that is not automatically effective upon filing	POS AM	1
SB-2MEF	A new registration statement filed under Rule 462(b) to add securities to a prior related effective registration statement filed on Form SB-2	SB-2MEF	1
	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	3
POS462C	Post-effective amendment to a registration statement filed under Rule 462(c)	POS462C	3
POS EX	Post-effective amendment filed solely to add exhibits to a registration statement	POS EX	3
POS AM	Post-effective amendment to a registration statement that is not automatically effective upon filing	POS AM	1
PROSPECTUSES FILED PURSUANT TO RULE 424			

Filing Type	Description	Submission Type	Template Number
	Prospectus filed pursuant to Rule 424(a) Prospectus filed pursuant to Rule 424(b)(1) Prospectus filed pursuant to Rule 424(b)(2) Prospectus filed pursuant to Rule 424(b)(3) Prospectus filed pursuant to Rule 424(b)(4) Prospectus filed pursuant to Rule 424(b)(5) Prospectus filed pursuant to Rule 424(b)(7)	424A 424B1 424B2 424B3 424B4 424B5 424B7	3 3 3 3 3 3 3
FILINGS PURSUANT TO THE TRUST INDENTURE ACT			
305B2	Application for designation of a new trustee under the Trust Indenture Act Amendment	305B2 305B2/A	3 3
T-3	Initial application for qualification of trust indentures Pre-effective amendment	T-3 T-3/A	1 1
T-6	Application for determination of eligibility of a foreign person to act as institutional trustee filed pursuant to Section 310(a)(1) of the Trust Indenture Act of 1939 Pre-effective amendment	T-6 T-6/A	1 1
Note: "Submission types" T-1 and T-2 are not used as stand-alone submission types on the EDGAR system. They are filed as EX-25 to registration statements.			
FILINGS PURSUANT TO RULE 144			
144	Filing for proposed sale of securities under Rule 144 Amendment to Form 144 **Note:** Form 144 may be filed electronically on a voluntary basis if the issuer of the securities is a public company.	144 144/A	2 2
MISCELLANEOUS FILINGS			
DEL AM	Separately filed delaying amendment under Securities Act Rule 473 to delay effectiveness of a 1933 Act registration statement	DEL AM	3
UNDER	Initial undertaking to file reports Amendment	UNDER UNDER/A	3 3

Filing Type	Description	Submission Type	Template Number
SUPPL	Voluntary supplemental material filed pursuant to Section 11(a) of the Securities Act of 1933 by foreign issuers	SUPPL	2
RW	Registration Withdrawal Request	RW	3
RW WD	Withdrawal of a Registration Withdrawal Request	RW WD	1
AW	Withdrawal of amendment to a registration statement filed under the Securities Act	AW	3
AW WD	Withdrawal of a request for withdrawal of an amendment to a registration statement	AW WD	1
425	Filing under Securities Act Rule 425 of certain prospectuses and communications in connection with business combination transactions **Note:** Form 425 can be filed as part of Form 8-K. For filers subject to 8-K filing requirements, we recommend the use of the 8-K combined form type as the easiest method for fulfilling your filing requirement for both forms	425	2
F-X	For appointment of agent for service of process by issuers registering securities (if filed on Form F-8, F-9, F-10 or F-80, or registering securities or filing periodic reports on Form 40-F, or by any person filing certain tender offer documents, or by any person acting as trustee with respect to securities registered on form F-7, F-8, F-9 or F-10	F-X	2
	Amendment	F-X/A	2
F-N	Notification of the appointment of an agent for service by certain foreign institutions	F-N	2
	Amendment	F-N/A	2

Special Processing of Certain Submission Types

Issuers are advised that filings with the submission types listed below will receive a "Filing Date" identical to the EDGAR "Received Date" even if received after 5:30 p.m. Eastern time, which is different than normal filings. In addition these filings will be disseminated until 10:00 p.m.

Eastern time. Normally filings received after 5:30 p.m. Eastern time will receive a filing date of the next business day and will not be disseminated until the next business day.

The following submission types will receive a filing date identical to the EDGAR "Received Date" and will be disseminated until 10:00 p.m. Eastern time:

F-1MEF	F-2MEF	F-3MEF	F-4MEF
N-14MEF	N-2MEF	POS462B	S-11MEF
S-1MEF	S-2MEF	S-3MEF	S-4MEF
SB-1MEF	SB-2MEF	S-BMEF	

You should send any fee payment made for the above registration statements to the Commission's lockbox. Additionally, you should submit any fee payment certification that you are making for the above-listed submission types, pursuant to Rule 111(b), using the "CORRESP" submission type.

TABLE 2. Securities Exchange Act - Proxy Materials and Information Statements Filed Pursuant to Section 14 Submission types Accepted by EDGAR

Filing Type	Description	Submission Type	Template Number
PRELIMINARY PROXY SOLICITING MATERIALS			
	Preliminary proxy statements relating to merger or acquisition	PREM14A	2
	Preliminary proxy statement in connection with contested solicitations	PREC14A	2
	Preliminary proxy statement filed by non-management	PREN14A	2
	Preliminary proxy statement not related to a contested matter or merger / acquisition	PRE 14A	2
PRELIMINARY INFORMATION STATEMENTS			
	Preliminary information statements relating to merger or acquisition	PREM14C	2
	Preliminary information statements – contested solicitations	PREC14C	2
	Preliminary information statement not related to a contested matter or merger/acquisition	PRE 14C	2
REVISED PRELIMINARY MATERIALS			
	Preliminary revised proxy soliciting materials	PRER14A	2
	Revised preliminary proxy statement filed by non-management	PRRN14A	2
	Preliminary revised information statements	PRER14C	2
DEFINITIVE MATERIALS (PROXY MATERIALS)			
	Definitive proxy statement relating to merger or acquisition	DEFM14A	2
	Definitive proxy statement in connection with contested solicitations	DEFC14A	2
	Definitive proxy statement filed by non-management	DEFN14A	2
	Revised definitive proxy statement filed by non-management	DFRN14A	2
	Definitive revised proxy soliciting materials	DEFR14A	2

Filing Type	Description	Submission Type	Template Number
	Definitive additional proxy soliciting materials including Rule 14(a)(12) material **Note:** Submission type DEFA14A can be filed as part of Form 8-K. For filers subject to 8-K filing requirements, we recommend the use of the 8-K combined form type as the easiest method for fulfilling your filing requirement for both forms	DEFA14A	2
	Definitive additional proxy soliciting materials filed by non-management including Rule 14(a)(12) material **Note:** Submission type DFAN14A can be filed as part of Form 8-K. For filers subject to 8-K filing requirements, we recommend the use of the 8-K combined form type as the easiest method for fulfilling your filing requirement for both forms	DFAN14A	2
	Definitive proxy statements	DEF 14A	2
	Notice of exempt solicitation	PX14A6G	2
	Notice of exempt solicitation for the purpose of determining whether to solicit proxies, consents, or authorizations in opposition to a proposed roll-up transaction filed pursuant to Rule 14a6(g) of the Securities Exchange Act of 1934	PX14A6N	2
DEFINITIVE MATERIALS (INFORMATION STATEMENTS)			
	Definitive information statement relating to merger or acquisition	DEFM14C	2
	Definitive information statement – contested solicitations	DEFC14C	2
	Definitive information statements	DEF 14C	2
	Definitive additional information statement materials including Rule 14(a)(12) material	DEFA14C	2
	Definitive revised information statement materials	DEFR14C	2

Table 3. Securities Exchange Act - Registration and Report Submission types Accepted by EDGAR

Filing Type	Description	Submission Type	Template Number
REGISTRATION STATEMENTS			
8-A	Form for the registration / listing of a class of securities on a national securities exchange pursuant to section 12(b)	8-A12B	3
	Amendment	8-A12B/A	3
	Form for registration of a class of securities pursuant to section 12(g)	8-A12G	3
	Amendment	8-A12G/A	3
10	Initial general form for registration of a class of securities pursuant to section 12(b)	10-12B	3
	Amendment	10-12B/A	3
	Initial general form for registration of a class of securities pursuant to section 12(g)	10-12G	3
	Amendment	10-12G/A	3
10-SB	Form for initial registration of a class of securities for small business issuers pursuant to section 12(b)	10SB12B	3
	Amendment	10SB12B/A	3
	Form for initial registration of a class of securities for small business issuers pursuant to section 12(g)	10SB12G	3
	Amendment	10SB12G/A	3
20-F	Form for initial registration of a class of securities of foreign private issuers pursuant to section 12(b)	20FR12B	3
	Amendment	20FR12B/A	3
	Form for initial registration of a class of securities of foreign private issuers pursuant to section 12(g)	20FR12G	3
	Amendment	20FR12G/A	3

Filing Type	Description	Submission Type	Template Number
40-F	Registration of a class of securities of certain Canadian issuers pursuant to Section 12(b) of the 1934 Act	40FR12B	3
	Amendment	40FR12B/A	3
	Registration of a class of securities of certain Canadian issuers pursuant to Section 12(g) of the 1934 Act	40FR12G	3
	Amendment	40FR12G/A	3
18	Form for initial registration of securities of foreign governments or political subdivisions pursuant to section 12(b)	18-12B	3
	Amendment	18-12B/A	3
	Form for initial registration of securities of foreign governments or political subdivisions thereof pursuant to section 12(g)	18-12G	3
	Amendment	18-12G/A	3
ANNUAL, QUARTERLY, AND PERIODIC REPORTS			
ARS	Annual report to security holders	ARS	3
	Amendment	ARS/A	3
	Note: Use this submission type when furnishing the annual report to security holders for the information of the Commission pursuant to Rule 14a-3(c) or Rule 14c-3(b). Portions of the annual report to security holders filed with the Commission as part of a registration statement or periodic report should be filed as Exhibit 13, as provided by Item 601 of Regulation S-K and S-B. See Appendix C for proper tagging of Exhibit 13.		
6-K	Current report of foreign issuer pursuant to Rules 13a-16 and 15d-16	6-K	3
	Amendments	6-K/A	3

Filing Type	Description	Submission Type	Template Number
10-Q	Quarterly report pursuant to sections 13 or 15(d)	10-Q	3
	Amendment	10-Q/A	3
	Transition report pursuant to Rule 13a-10 or 15d-10	10-QT	3
	Amendment	10-QT/A	3
10-QSB	Optional form for quarterly and transition reports of small business issuers under section 13 or 15(d)	10QSB	3
	Amendment	10QSB/A	3
10-K	Annual report pursuant to section 13 and 15(d)	10-K	3
	Amendment	10-K/A	3
	Transition report pursuant to Rule 13a-10 or 15d-10	10-KT	3
	Amendment	10-KT/A	3
10KSB	Optional form for annual and transition reports of small business issuers under section 13 or 15(d)	10KSB	3
	Amendment	10KSB/A	3
8-K	Current report filing	8-K	3
	Amendment	8-K/A	3
	Notification that a class of securities of successor issuer is deemed to be registered pursuant to section 12(g)	8-K12G3	3
	Amendment	8-K12G3/A	3
	Notification of assumption of duty to report by successor issue under section 15(d)	8-K15D5	3
	Amendment	8-K15D5/A	3

Filing Type	Description	Submission Type	Template Number
	Notification that a class of securities of successor issuer is deemed to be registered pursuant to section 12(b)	8-K12B	3
	Amendment	8-K12B/A	3
11-K	Annual report of employee stock purchase, savings and similar plans	11-K	3
	Amendment	11-K/A	3
	Transition report pursuant to rule 13a-10 or 15d-10	11-KT	3
	Amendment	11-KT/A	3
18-K	Annual report for foreign governments and political subdivisions	18-K	3
	Amendment	18-K/A	3
20-F	Annual and transition report of foreign private issuers pursuant to sections 13 or 15(d)	20-F	3
	Amendment	20-F/A	3
40-F	Annual reports filed by certain Canadian issuers pursuant to Section 15(d) and Rule 15d-4	40-F	3
	Amendment	40-F/A	3
12b-25	Notification of inability to timely file		
	Notice under Rule 12b25 of inability to timely file all or part of a form 10-Q or 10-QSB	NT 10-Q	3
	Amendment	NT 10-Q/A	3
	Notice under Rule 12b25 of inability to timely file all or part of a form 10-K, 10-KSB, or 10-KT	NT 10-K	3
	Amendment	NT 10-K/A	3
	Notice under Rule 12b25 of inability to timely file all or part of a form 11-K	NT 11-K	3
	Amendment	NT 11-K/A	3

Filing Type	Description	Submission Type	Template Number
	Notice under Rule 12b25 of inability to timely file a special report pursuant to section 15d-2	NT 15D2	3
	Amendment	NT 15D2/A	3
	Notice under Rule 12b25 of inability to timely file all or part of an annual report of form 20-F	NT 20-F	3
	Amendment	NT 20-F/A	3
15	Notice of termination of registration of a class of securities under Section 12(b)	15-12B	3
	Amendment	15-12B/A	3
	Notice of termination of registration of a class of securities under Section 12(g)	15-12G	3
	Amendment	15-12G/A	3
	Notice of suspension of duty to file reports pursuant to Section 13 and 15(d) of the Act	15-15D	3
	Amendment	15-15D/A	3
See Rule 15d-2	Special Financial Report filed under Rule 15d-2	SP 15D2	3
	Amendment	SP 15D2/A	3
MISCELLANEOUS SUBMISSION TYPES/FILINGS			
Form 13F	Initial Quarterly Form 13F Holdings report filed by institutional managers	13F-HR	3
	Amendment	13F-HR/A	3
	Initial Quarterly Form 13F Notice Report filed by institutional managers	13F-NT	3
	Amendment	13F-NT/A	3
Form RW	Registration Withdrawal Request	RW	3
	Withdrawal of a registration withdrawal statement	RW WD	1

Filing Type	Description	Submission Type	Template Number
Form AW	Withdrawal of amendment to a registration statement filed under the Securities Act Withdrawal of an amendment registration withdrawal statement	AW AW WD	3 1
Form 425	Filing under Securities Act Rule 425 of certain prospectuses and communications in connection with business combination transactions Note: Form 425 can be filed as part of Form 8-K. For filers subject to 8-K filing requirements, we recommend the use of the 8-K combined form type as the easiest method for fulfilling your filing requirement for both forms.	425	2
Form 25	Notification filed by issuer to voluntarily withdraw a class of securities from listing and registration on a national securities exchange Amendment Note: Changes for Submission types 25 and 25/A are to be used only in the event the SEC adopts the rule on mandatory electronic filing of the forms by issuers. The implementation date will be provided within the adopting release. (See Release No. 34-49858 (June 15, 2004) [69 FR 34860])	25 25/A	3 3

TABLE 4. Williams Act Filing Submission Types Accepted by EDGAR

Filing Type	Description	Submission Type	Template Number
Schedule 13D	Schedule filed to report acquisition of beneficial ownership of 5% or more of a class of equity securities	SC 13D	2
	Amendment	SC 13D/A	2
n/a	Schedule 13-E1 statement of issuer required by Rule 13e-1	SC 13E1	2
	Amendment	SC 13E1/A	2
Schedule 13E-3	Schedule filed to report going private transactions	SC 13E3	2
	Amendment	SC 13E3/A	2
Schedule 13E4F	Issuer tender offer statement filed pursuant to Rule 13(e)(4) by foreign issuers	SC13E4F	2
	Amendment	SC13E4F/A	2
Schedule 13G	Schedule filed to report acquisition of beneficial ownership of 5% or more of a class of equity securities by passive investors and certain institutions	SC 13G	2
	Amendment	SC 13G/A	2
Schedule TO-I	Issuer tender offer statement	SC TO-I	2
	Amendment	SC TO-I/A	2
Schedule TO-T	Third party tender offer statement	SC TO-T	2
	Amendment	SC TO-T/A	2
Schedule TO-C	Written communication relating to an issuer or third party tender offer **Note:** Form Schedule TO-C can be filed as part of Form 8-K. For filers subject to 8-K filing requirements, we recommend the use of the 8-K combined form type as the easiest method for fulfilling your filing requirement for both forms	SC TO-C	2

Filing Type	Description	Submission Type	Template Number
Schedule 14D1F	Third party tender offer statement filed pursuant to Rule 14d-1(b) by foreign issuers	SC14D1F	2
	Amendment	SC14D1F/A	2
Schedule 14D9-C	Written communication by the subject company relating to a third party tender offer	SC14D9C	2
Schedule 14D9	Tender offer solicitation / recommendation statements filed under Rule 14-d9	SC 14D9	2
	Amendment	SC 14D9/A	2
Schedule 14D9F	Solicitation/recommendation statement pursuant to Section 14(d)(4) of the Securities Exchange Act of 1934 and Rules 14d-1(b) and 14e-2(c) by foreign issuers	SC14D9F	2
	Amendment	SC14D9F/A	2
n/a	Statement regarding change in majority of directors pursuant to Rule 14f-1	SC 14F1	2
	Amendment	SC 14F1/A	2
CB	Notification form filed in connection with certain tender offers, business combinations and rights offerings, in which the subject company is a foreign private issuer of which less than 10% of its securities are held by U.S. persons	CB	2
	Amendment	CB/A	2

TABLE 5. Public Utility Holding Company Act Submission Types Accepted by EDGAR

Filing Type	Description	Submission Type	Template Number
REGISTRATION AND ANNUAL SUPPLEMENTS			
Form U5A	Notification of registration filed under section 5(a) of the act	U5A	3
	Amendment	U5A/A	3
Form U5B	Registration statement filed under section 5 of the act	U5B	3
	Amendment	U5B/A	3

Filing Type	Description	Submission Type	Template Number
Form U5S	Annual report for holding companies registered pursuant to section 5 of the act	U5S	3
	Amendment	U5S/A	3
APPLICATION AND DECLARATIONS			
Form U-1	Application or declaration under the act	U-1	3
	Pre-effective amendment	U-1/A	3
	Post-effective amendment to an application or declaration under the Public Utility Holding Act	POS AMC	3
Form U-13-1	Application for approval of mutual service company filed pursuant to Rule 88	U-13-1	3
	Amendment	U-13-1/A	3
STATEMENTS AND REPORTS			
Form U-6B-2	Certificate of notification of security issue, renewal or guaranty filed pursuant to Rule 20(d)	U-6B-2	3
	Amendment	U-6B-2/A	3
Form U-9C-3	Quarterly report concerning energy and gas-related companies pursuant to Rule 58 of the Act	U-9C-3	3
	Amendment	U-9C-3/A	3
Form U-57	Notification of Foreign Utility Company Status under Section 33(a)(2) of the Act	U-57	2
	Amendment	U-57/A	2
Form U-12-IA	Statement pursuant to section 12(i) of the Act by person employed or retained by a registered holding company or a subsidiary thereof	U-12-IA	2
	Amendment	U-12-IA/A	2
Form U-12-IB	Three-year statement pursuant to section 12(i) of the Act by person regularly employed or retained by a registered holding company or a subsidiary thereof	U-12-IB	2
	Amendment	U-12-IB/A	2

Filing Type	Description	Submission Type	Template Number
Form U-13E-l	Report by affiliate service companies or independent service companies filed pursuant to Rule 95	U-13E-l	2
	Amendment	U-13E-l/A	2
Rule U-R-1	Declaration as to solicitations filed pursuant to Rule 62	U-R-1	3
	Amendment	U-R-1/A	3
PERIODIC ACCOUNTING REPORTS			
Rule U-13-60	Annual report for mutual and subsidiary service companies filed pursuant to Rule 94	U-13-60	3
	Amendment	U-13-60/A	3
STATEMENTS AND REPORTS FROM NON-REGISTERED (EXEMPT) COMPANIES			
Form U-3A-2	Statement by holding company claiming exemption from provisions of the act pursuant to Rule 2	U-3A-2	3
	Amendment	U-3A-2/A	3
Form U-3A3-1	Twelve-month statement by bank claiming exemption from provisions of the act pursuant to Rule 3	U-3A3-1	3
	Amendment	U-3A3-1/A	3
Form U-7D	Certificate concerning lease of a utility facility filed pursuant to Rule 7(d)	U-7D	2
	Amendment	U-7D/A	2
Form U-33-S	Annual report Concerning Foreign Utility Companies pursuant to Section 33(e) of the Act	U-33-S	3
	Amendment	U-33-S/A	3
MISCELLANEOUS			
Rule 35-APP	Statement concerning proposed transaction for which no form of application is prescribed filed pursuant to Rule 20(e)	35-APP	3
	Amendment	35-APP/A	3

Filing Type	Description	Submission Type	Template Number
Rule 35-CERT	Certificate concerning terms and conditions filed pursuant to Rule 24	35-CERT	3
	Amendment	35-CERT/A	3
Rule 45B-3	Transitional statement concerning extensions of credit filed pursuant to Rule 45(b)(3)	45B-3	2
	Amendment	45B-3/A	2

TABLE 6. Investment Company Submission types Accepted by EDGAR

Filing Type	Description	Submission Type	Template Number
Forms S-1 & S-3	Registration statement for face-amount certificate companies		
	General form of registration statement for all companies including face-amount certificate companies	S-1	1
	Pre-effective amendment	S-1/A	1
	Registration statement for specified transactions by certain issuers including face-amount certificate companies	S-3	1
	Pre-effective amendment	S-3/A	1
	Post-effective amendment to a registration statement that is not automatically effective upon filing	POS AM	1
	Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497	497	3
	Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497	497J	3
Forms N-1 & N-1A	Registration statement for open-end management investment companies		

Filing Type	Description	Submission Type	Template Number
	Initial registration statement filed on Form N-1A for open-end management investment companies	N-1A	1
	Pre-effective amendment to a registration statement filed on Form N-1A for open-end management investment companies (this filing cannot be submitted as a 1940 Act only filing)	N-1A/A	1
	Initial registration statement filed on Form N-1 for open-end management investment companies	N-1	1
	Pre-effective amendment to a registration statement filed on Form N-1 for open-end management investment companies (this filing cannot be submitted as a 1940 Act only filing)	N-1/A	1
	Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485APOS	3
	Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing)	485BPOS	3
	Post-effective amendment (for filings made under the1940 Act only)	POS AMI	3
	Post-effective amendment filed pursuant to Securities Act Rule 485(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485BXT	3
	Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497	497	3
	Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497	497J	3
Rule 498	Profiles for certain open-end management investment companies filed pursuant to Securities Act Rule 497(k)(1)(i)	497K1	3
	Profiles for certain open-end management investment companies filed pursuant to Securities Act Rule 497(k)(1)(ii)	497K2	3

Filing Type	Description	Submission Type	Template Number
	Profiles for certain open-end management investment companies filed pursuant to Securities Act Rule 497(k)(1)(iii)(A)	497K3A	3
	Profiles for certain open-end management investment companies filed pursuant to Securities Act Rule 497(k)(1)(iii)(B)	497K3B	3
Form N-2	Initial filing of a registration statement on Form N-2 for closed-end investment companies	N-2	1
	Pre-effective amendment to a registration statement on Form N-2 for closed-end investment companies (this filing cannot be submitted as a 1940 Act only filing)	N-2/A	1
	Post-effective amendment (for filings made under the1940 Act only)	POS AMI	3
	Post-effective amendment filed under the 1933 Act only or under both the 1933 and 1940 Acts pursuant to Section 8(c) of the 1933 Act by closed-end investment companies (this filing cannot be submitted as a 1940 Act only filing)	POS 8C	3
	Initial filing of a registration statement on Form N-2 for closed-end investment companies filed pursuant to Securities Act Rule 486(a)	N-2	1
	Post-effective amendment to filing filed pursuant to Securities Act Rule 486(a)	486APOS	3
	Initial filing of a registration statement on Form N-2 for closed-end investment companies filed pursuant to Securities Act Rule 486(b)	N-2	1
	Post-effective amendment to filing filed pursuant to Securities Act Rule 486(b)	486BPOS	3
	Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497	497	3
	Certification of no change in definitive materials	497J	3
	A new registration statement on Form N-2 filed under Securities Act Rule 462(b) by closed-end investment companies of up to an additional 20% of securities for an offering that was registered on Form N-2	N-2MEF	1

Filing Type	Description	Submission Type	Template Number
	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	3
	Post-effective amendment to a registration statement filed under Securities Act Rule 462(c)	POS462C	3
	Post-effective amendment filed solely to add exhibits to a registration statement	POS EX	3
	Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497	497	3
	Filings made pursuant to Rule 497(h)(2)	497H2	3

Special Processing of Certain Submission Types

Issuers are advised that filings with the submission types listed below will receive a "Filing Date" identical to the EDGAR "Received Date" even if received after 5:30 p.m. Eastern time which is different than normal filings. In addition these filings will be disseminated until 10:00 p.m. Eastern time. Normally filings received after 5:30 p.m. Eastern time will receive a filing date of the next business day and will not be disseminated until the next business day.

The following submission types will receive a filing date identical to the EDGAR "Received Date" and will be disseminated until 10:00 p.m. Eastern time:

N-2MEF N-14MEF POS462B

You should send any fee payment made for the above registration statements to the Commission's lockbox. Additionally, you should submit any fee payment certification that you are making for the above-listed submission types, pursuant to Rule 111(b), using the "CORRESP" submission type.

TABLE 6. Investment Company Submission types Accepted by EDGAR (Continued)

Filing Type	Description	Submission Type	Template Number
Form N-3	Initial registration statement on Form N-3 for separate accounts (management investment companies)	N-3	1
	Pre-effective amendment to a registration statement on Form N-3 for separate accounts (management investment companies)(this filing cannot be submitted as a 1940 Act only filing)	N-3/A	1
	Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485APOS	3
	Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing)	485BPOS	3
	Post-effective amendment (for filings made under the1940 Act only)	POS AMI	3
	Post-effective amendment filed pursuant to Securities Act Rule 485(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485BXT	3
	Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497	497	3
	Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497	497J	3
Form N-4	Initial registration statement on Form N-4 for separate accounts (unit investment trusts)	N-4	1
	Pre-effective amendment to a registration statement on Form N-4 for separate accounts (unit investment trusts)(this filing cannot be submitted as a 1940 Act only filing)	N-4/A	1
	Pre-effective pricing amendment filed pursuant to Securities Act Rule 487	487	1
	Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485APOS	3

Filing Type	Description	Submission Type	Template Number
	Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing)	485BPOS	3
	Post-effective amendment filed pursuant to Securities Act Rule 485(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485BXT	3
	Post-effective amendment (for filings made under the1940 Act only)	POS AMI	3
	Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497	497	3
	Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497	497J	3
Form N-6	Registration statement for separate accounts (unit investment trusts)	N-6	1
	Pre-effective amendment to a registration statement filed on Form N-6 for separate accounts (unit investment trusts)	N-6/A	1
	Pre-effective pricing amendment filed pursuant to Securities Act Rule 487	487	1
	Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485APOS	3
	Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing)	485BPOS	3
	Post-effective amendment filed pursuant to Securities Act Rule 485(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485BXT	3
	Post-effective amendment (for filings made under the1940 Act only)	POS AMI	3

Filing Type	Description	Submission Type	Template Number
	Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497	497	3
	Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497	497J	3
Form S-6	Initial registration statement filed on Form S-6 for unit investment trusts	S-6	1
	Pre-effective amendment	S-6/A	1
	Pre-effective pricing amendment filed pursuant to Securities Act Rule 487	487	1
	Initial undertaking to file reports	UNDER	3
	Amendment	UNDER/A	3
	Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485APOS	3
	Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing)	485BPOS	3
	Post-effective amendment filed pursuant to Securities Act Rule 485(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485BXT	3
	Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497	497	3
	Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497	497J	3
Form N-5	Registration statement for small business investment companies	N-5	1
	Pre-effective amendment to a registration statement on Form N-5 for small business investment companies (this filing cannot be submitted as a 1940 Act only filing)	N-5/A	1
	Post-effective amendment (for filings made under the1940 Act only)	POS AMI	3

Filing Type	Description	Submission Type	Template Number
	Post-effective amendment filed under the 1933 Act only or under both the 1933 and 1940 Acts pursuant to Section 8(c) of the 1933 Act by closed-end investment companies (this filing cannot be submitted as a 1940 Act only filing)	POS 8C	3
	Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497	497	3
	Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497	497J	3
Form N-14	Initial registration statement filed on Form N-14 for open-end investment company (business combinations)	N-14	1
	Pre-effective amendment	N-14/A	1
	Initial registration statement field on Form N-14 by open-end investment company with automatic effectiveness under Rule 488 (business combinations)	N-14AE	1
	Pre-effective amendment	N-14AE/A	1
	Post-effective amendment filed pursuant to Securities Act Rule 485(a) (this filing cannot be submitted as a 1940 Act only filing)	485APOS	3
	Post-effective amendment filed pursuant to Securities Act Rule 485(b) (this filing cannot be submitted as a 1940 Act only filing)	485BPOS	3
	Initial registration statement filed on Form N-14 by closed-end investment company (business combinations)	N-14 8C	1
	Pre-effective amendment	N-14 8C/A	1
	Post-effective amendment filed under the 1933 Act only or under both the 1933 and 1940 Acts pursuant to Section 8(c) of the 1933 Act by closed-end investment companies (this filing cannot be submitted as a 1940 Act only filing)	POS 8C	3
	Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497	497	3

Filing Type	Description	Submission Type	Template Number
	Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497	497J	3
	A new registration statement filed on Form N-14 by closed end investment companies filed under Securities Act Rule 462(b) of up to an additional 20% of securities for an offering that was registered on Form N-14	N-14MEF	1
	Post-effective amendment to Securities Act Rule 462(b) registration statement	POS462B	3
	Post-effective amendment to Securities Act Rule 462(c) registration statement	POS462C	3
	Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497	497	3
MISCELLANEOUS FILINGS UNDER THE SECURITIES ACT			
Rule 425	Filing under Securities Act Rule 425 of certain prospectuses and communications in connection with business combination transactions **Note:** Form 425 can be filed as part of Form 8-K. For filers subject to 8-K filing requirements, we recommend the use of the 8-K combined form type as the easiest method for fulfilling your filing requirement for both forms	425	2
Rule 473	Separately filed delaying amendment under Securities Act Rule 473 to delay effectiveness of a 1933 Act registration statement	DEL AM	3
Rule 477	Registration Withdrawal Request	RW	3
	Withdrawal of a request for withdrawal of a registration statement	RW WD	1
	Withdrawal of amendment to a registration statement filed under the Securities Act	AW	3
	Withdrawal of a request for withdrawal of an amendment to a registration statement	AW WD	1
Rule 482	Filing by certain investment companies of Securities Act Rule 482 advertising in accordance with Securities Act Rule 497 and the Note to Rule 482(c)	497AD	3

Filing Type	Description	Submission Type	Template Number
REGISTRATION OF SECURITIES BY CERTAIN INVESTMENT COMPANIES PURSUANT TO RULE 24F-2.			
Rule 24F-2	Rule 24f-2 notice filed on Form 24F-2	24F-2NT	1
	Amendment	24F-2NT /A	1
OTHER COMPANY ACT REGISTRATION STATEMENTS			
Form N-8A	Initial notification of registration under section 8(a) filed on Form N-8A	N-8A	2
	Amendment	N-8A/A	2
Form N-8B-2	Initial registration statement for unit investment trusts filed on Form N-8B-2	N-8B-2	2
	Amendment	N-8B-2/A	2
Form N-8B-3	Initial registration statement for periodic payment plans filed on Form N-8B-3	N-8B-3	2
	Amendment	N-8B-3/A	2
Form N-8B-4	Initial registration statement for face-amount certificate companies filed on Form N-8B-4	N-8B-4	2
	Amendment	N-8B-4/A	2
SUBMISSION TYPES FOR BUSINESS DEVELOPMENT COMPANIES			
Form N-6F	Notice of intent by business development companies to elect to be subject to Sections 55 through 65 of the 1940 Act filed on Form N-6F	N-6F	2
	Amendment	N-6F/A	2
Form N-54A	Notification of election by business development companies filed on Form N-54A	N-54A	2
	Amendment	N-54A/A	2
Form N-54C	Notification of withdrawal by business development companies filed on Form N-54C	N-54C	2
	Amendment	N-54C/A	2
OTHER INVESTMENT COMPANY SUBMISSION TYPES			
Rule 8b-25(a)	Filing by investment company of application under Investment Company Act Rule 8b-25(a) requesting extension of time for filing certain information, document or report	40-8B25	2

Filing Type	Description	Submission Type	Template Number
Form 17F-1	Initial certificate of accounting of securities and similar investments in the custody of management investment companies filed pursuant to Rule 17f-1 of the Investment Company Act of 1940 filed on Form N-17F-1	40-17F1	2
	Amendment	40-17F1/A	2
Form 17F-2	Initial certificate of accounting of securities and similar investments in the custody of management investment companies filed pursuant to Rule 17f-2 of the Investment Company Act of 1940 filed on Form N-17F-2	40-17F2	2
	Amendment	40-17F2/A	2
Rule 17g-1(g)(1)	Fidelity bond filed pursuant to Rule 17g-1(g)(1) of the Investment Company Act of 1940	40-17G	2
	Amendment **Note:** May be filed electronically on a voluntary basis.	40-17G/A	2
Rule 17g-1(g)(2) or (3)	Filings of claim or settlement pursuant to rule 17g-1(g)(1)(2) or (3) of the Investment Company Act of 1940	40-17GCS	2
	Amendment **Note:** May be filed electronically on a voluntary basis.	40-17GCS/A	2
Rule 24b-2	Filing of sales literature pursuant to Rule 24b-2 under the Investment Company Act of 1940	40-24B2	2
	Amendment **Note:** May be filed electronically on a voluntary basis.	40-24B2/A	2

Filing Type	Description	Submission Type	Template Number
ICA Section 33	Copies of all stockholder derivative actions filed with a court against an investment company or an affiliate thereof pursuant to Section 33 of the Investment Company Act of 1940	40-33	2
	Amendment	40-33/A	2
	Note: May be filed electronically on a voluntary basis.		
Form N-18F-1	Initial notification of election pursuant to Rule 18f-1 filed on Form N-18F-1	N-18F1	2
	Amendment	N-18F1/A	2
Rule 23c-2(b)	Notice by closed-end investment companies of intention to call or redeem their own securities under Investment Company Act Rule 23c-2	N-23C-2	2
	Amendment	N-23C-2/A	2
Form N-23C-3	Notification of periodic repurchase offer Filed pursuant to Rule 23c-3(b) only	N-23C3A	2
	Amendment	N-23C3A/A	2
	Filing pursuant to Rule 23c-3(c) only on Form N-23C-3	N-23C3B	2
	Amendment	N-23C3B/A	2
	Filing pursuant to Rule 23c-3(b) and (c) on Form N-23C-3	N-23C3C	2
	Amendment	N-23C3C/A	2
Form N-27D-1	Accounting for segregated trust accounts on Form N-27D-1	N-27D-1	2
	Amendment	N-27D-1/A	2
PERIODIC REPORTS FOR REGISTERED INVESTMENT COMPANIES			
Form N-SAR	Semi-annual report for management companies filed on Form N-SAR	NSAR-A	3
	Amendment	NSAR-A/A	3

Filing Type	Description	Submission Type	Template Number
	Transitional semi-annual report filed on Form N-SAR	NSAR-AT	3
	Amendment	NSAR-AT/A	3
	Annual report for management companies filed on Form N-SAR	NSAR-B	3
	Amendment	NSAR-B/A	3
	Transitional annual report filed on Form N-SAR	NSAR-BT	3
	Amendment	NSAR-BT/A	3
	Annual report for unit investment trusts filed on Form N-SAR	NSAR-U	3
	Amendment	NSAR-U/A	3
Form N-CSR	Certified annual shareholder report of registered management investment companies filed on Form N-CSR	N-CSR	3
	Amendment	N-CSR/A	3
	Certified semi-annual shareholder report of registered management investment companies filed on Form N-CSR	N-CSRS	3
	Amendment	N-CSRS/A	3
Form N-PX	Annual Report of Proxy Voting Record of Registered Management Investment Companies filed on Form N-PX	N-PX	3
	Amendment	N-PX/A	3
Form N-Q	Quarterly Schedule of Portfolio Holdings of Registered Management Investment Company filed on Form N-Q	N-Q	3
	Amendment	N-Q/A	3
Rule 12b-25	Notice under Exchange Act Rule 12b-25 of inability to timely file Form N-SAR	NT-NSAR	3
	Amendment	NT-NSAR/A	3

Filing Type	Description	Submission Type	Template Number
	Notice under Exchange Act Rule 12b-25 of inability to timely file Form N-CSR (annual or semi-annual report)	NT-NCSR	3
	Amendment	NT-NCSR/A	3
Rule 30b2-1	Initial annual and semi-annual reports mailed to investment company shareholders pursuant to Rule 30e-1 (other than those required to be submitted as part of Form N-CSR)	N-30D	3
	Amendment	N-30D/A	3
	Periodic and interim reports mailed to investment company shareholders (other than annual and semi-annual reports mailed to shareholders pursuant to Rule 30e-1)	N-30B-2	3
APPLICATION FOR DEREGISTRATION OF INVESTMENT COMPANIES			
Form N-8F	Application for deregistration made on Form N-8F	N-8F	2
	Amendment	N-8F/A	2
Rule 0-2	Initial application for deregistration pursuant to Investment Company Act Rule 0-2	40-8F-2	2
	Amendment	40-8F-2/A	2

TABLE 7. Development Bank Submission Types Accepted by EDGAR

Filing Type	Description	Submission Type	Template Number
QRTLYRPT	Periodic Development Bank filing, submitted quarterly	QRTLYRPT	2
	Amendment	QRTLYRPT/A	2
ANNLRPT	Periodic Development Bank filing, submitted annually	ANNLRPT	2
	Amendment	ANNLRPT/A	2
DSTRBRPT	Distribution of primary obligations Development Bank report	DSTRBRPT	2
	Amendment	DSTRBRPT/A	2

Notes: (1) These submission types are to be filed ONLY by the Development Banks.
(2) BW-2 and BW-3 submission types have been rescinded; please use QRTLYRPT, ANNLRPT, and DSTRBRPT Form Types.

TABLE 8. Correspondence Submission Types

Filing Type	Description	Submission Type	Template Number
Correspondence	A correspondence can be sent as a document with another submission type or can be sent as a separate submission. Correspondence is not publicly disseminated immediately. The SEC staff may release all or portions of these documents electronically if they relate to the staff's review process. See SEC Press Release 2004-89, "SEC Staff to Publicly Release Comment Letters and Responses."	CORRESP	4

APPENDIX B

B. EDGAR Submission Templates

B.1 Introduction

This appendix lists all electronic submission types supported by the SEC and EDGAR. See Appendix A for more information about EDGAR electronic submission types. A submission type may be downloaded as part of a submission types template. You can click on the appropriate template in order to download that template. Each template supports various submission types with similar data field requirements. This appendix identifies the EDGAR templates you must use in order to obtain the submission type you need. Currently there are six templates that support the entire set of electronic submission types.

B.2 How This Appendix is Organized

Data fields are categorized by the following codes:

Code:	Status:
1	Required
2	Required when applicable
3	At least one required (from a group of four options)
4	Optional
5	Required and to be only used for confirming copies (i.e., for electronic submissions which are copies of official filings made in paper under a hardship exemption)

These category numbers are represented in **bold** and placed before each data field listed for each particular submission type in this Appendix.

B.2.1 Data Fields Required for all Submission Types

You must enter appropriate data in the following data fields in all submission types:

TYPE [VALUE]
SROS [VALUE]
FILER
  CIK [VALUE]
  CCC [VALUE]

You should mark the CONFIRMING-COPY field only if you want to submit an electronic copy of an official filing that you previously made in paper pursuant to a hardship exemption.

You are required to enter data in the SROS field except where noted in the examples shown in this appendix. Although the SROS field is generally required, note that "None" is an allowable value. See Appendix C for a complete listing of allowable SROS values.

B.2.1.1 Submission Types Found in Template 1

24F-2NT	24F-2NT/A	487	AW WD
F-1	F-1/A	F-10	F-10/A
F-10EF	F-10POS	F-1MEF	F-2
F-2/A	F-2D	F-2DPOS	F-2MEF
F-3	F-3/A	F-3D	F-3DPOS
F-3MEF	F-4	F-4 POS	F-4/A
F-4EF	F-4EF/A	F-4MEF	F-6
F-6 POS	F-6/A	F-6EF	F-7
F-7 POS	F-7/A	F-8	F-8 POS
F-8/A	F-80	F-80/A	F-80POS
F-9	F-9 POS	F-9/A	F-9EF
N-1	N-1/A	N-14	N-14 8C
N-14 8C/A	N-14/A	N-14AE	N-14AE/A
N-14MEF	N-1A	N-1A/A	N-2
N-2/A	N-2MEF	N-3	N-3/A
N-4	N-4/A	N-5	N-5/A
N-6	N-6/A	POS AM	RW WD
S-1	S-1/A	S-11	S-11/A
S-11MEF	S-1MEF	S-2	S-2/A
S-20	S-20/A	S-2MEF	S-3
S-3/A	S-3D	S-3DPOS	S-3MEF
S-4	S-4 POS	S-4/A	S-4EF
S-4EF/A	S-4MEF	S-6	S-6/A
S-8	S-8 POS	S-B	S-B/A
S-BMEF	SB-1	SB-1/A	SB-1MEF
SB-2	SB-2/A	SB-2MEF	T-3
T-3/A	T-6	T-6/A	

Examples of Template 1 Submission Types Main Page Information

Example 1

Submission Types

N-1
N-1A
N-3
N-4
N-6

Code	Data Fields	Value	Format
1	TYPE	N-1A	N-1A
1	SROS	NONE	Up to 4 characters
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	123456	Up to 10 digits
1	CCC	x21234@1	8 characters
5	FILE-NUMBER	333-00000	Up to 17 characters
2	DELAYING-AMENDMENT		
1	ACT	33 40	2 digits for each Act specified
2	REFERENCES-429	33-00000	Up to 17 characters

Examples of Template 1 Submission Types Main Page Information

Example 2

Submission Types

F-6EF
T-3

Code	Data Fields	Value	Format
1	TYPE	F-6EF	F-6EF
1	SROS	AMEX	Up to 4 characters
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	123456	Up to 10 digits
1	CCC	x21234@1	8 characters
5	FILE-NUMBER	000-00000	Up to 17 characters
4	EFFECTIVENESS-DATE	12/12/1996	Up to 20 characters

B.2.1.2 Submission Types Found in Template 2

144	144/A	40-17F1	40-17F1/A
40-17F2	40-17F2/A	40-17G	40-17G/A
40-17GCS	40-17GCS/A	40-24B2	40-24B2/A
40-33	40-33/A	40-8B25	40-8F-2
40-8F-2/A	425	45B-3	45B-3/A
ANNLRPT	ANNLRPT/A	CB	CB/A
DEF 14A	DEF 14C	DEFA14A	DEFA14C
DEFC14A	DEFC14C	DEFM14A	DEFM14C
DEFN14A	DEFR14A	DEFR14C	DFAN14A
DFRN14A	DSTRBRPT	DSTRBRPT/A	F-N
F-N/A	F-X	F-X/A	N-18F1
N-18F1/A	N-23C-2	N-23C-2/A	N-23C3A
N-23C3A/A	N-23C3B	N-23C3B/A	N-23C3C
N-23C3C/A	N-27D-1	N-27D-1/A	N-54A
N-54A/A	N-54C	N-54C/A	N-6F
N-6F/A	N-8A	N-8A/A	N-8B-2
N-8B-2/A	N-8B-3	N-8B-3/A	N-8B-4
N-8B-4/A	N-8F	N-8F/A	PRE 14A
PRE 14C	PREC14A	PREC14C	PREM14A
PREM14C	PREN14A	PRER14A	PRER14C
PRRN14A	PX14A6G	PX14A6N	QRTLYRPT
QRTLYRPT/A	SC 13D	SC 13D/A	SC 13E1
SC 13E1/A	SC 13E3	SC 13E3/A	SC13E4F
SC13E4F/A	SC 13G	SC 13G/A	SC14D1F
SC14D1F/A	SC 14D9	SC 14D9/A	SC14D9C
SC14D9F	SC14D9F/A	SC 14F1	SC 14F1/A
SC TO-C	SC TO-I	SC TO-I/A	SC TO-T
SC TO-T/A	SUPPL	U-12-IA	U-12-IA/A
U-12-IB	U-12-IB/A	U-13E-1	U-13E-1/A
U-57	U-57/A	U-7D	U-7D/A

Examples of Template 2 Submission Types Main Page Information

Example 1

Submission Types

U-13E-1
U-13E-1/A

Code	Data Fields	Value	Format
1	TYPE	U- 13E1/A	See List Above
1	SROS	AMEX	Up to 4 characters
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	123456	Up to 10 digits
1	CCC	x21234@1	8 characters
1	SUBJECT-COMPANY		
1	NAME	ABC COMPANY	Up to 150 characters
1	CIK	654321	Up to 10 digits
1	IRS-NUMBER	22-7777777	9 digits + hyphen
5	FILE-NUMBER	333-00000	Up to 17 characters

Examples of Template 2 Submission Types Page 1 Information

Example 2

Submission Types

SC TO-I
SC TO-I/A
SC TO-T
SC TO-T/A

Code	Data Fields	Value	Format
1	TYPE	SC TO-T	See List Above
1	SROS	AMEX	Up to 4 characters
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	123456	Up to 10 digits
1	CCC	x21234@1	8 characters
1	SUBJECT-COMPANY		
1	NAME	ABC COMPANY	Up to 150 characters
1	CIK	654321	Up to 10 digits
1	IRS-NUMBER	22-7777777	9 digits + hyphen
5	FILE-NUMBER	000-00000	Up to 17 characters
2	GROUP-MEMBERS		Up to 60 characters

B.2.1.3 Submission Types Found in Template 3

10-12B	10-12B/A	10-12G	10-12G/A
10-K	10-K/A	10KSB	10KSB/A
10-KT	10-KT/A	10-Q	10-Q/A
10QSB	10QSB/A	10-QT	10-QT/A
10SB12B	10SB12B/A	10SB12G	10SB12G/A
11-K	11-K/A	11-KT	11-KT/A
13F-HR	13F-HR/A	13F-NT	13F-NT/A
15-12B	15-12B/A	15-12G	15-12G/A
15-15D	15-15D/A	18-12B	18-12B/A
18-12G	18-12G/A	18-K	18-K/A
20-F	20-F/A	20FR12B	20FR12B/A
20FR12G	20FR12G/A	25	25/A
305B2	305B2/A	35-APP	35-APP/A
35-CERT	35-CERT/A	40-F	40-F/A
40FR12B	40FR12B/A	40FR12G	40FR12G/A
424A	424B1	424B2	424B3
424B4	424B5	424B7	485APOS
485BPOS	485BXT	486APOS	486BPOS
497	497AD	497H2	497J
497K1	497K2	497K3A	497K3B
6-K	6-K/A	8-A12B	8-A12B/A
8-A12G	8-A12G/A	8-K	8-K/A
8-K12B	8-K12B/A	8-K12G3	8-K12G3/A
8-K15D5	8-K15D5/A	ARS	ARS/A
AW	DEL AM	N-30B-2	N-30D
N-30D/A	N-CSR	N-CSR/A	N-CSRS
N-CSRS/A	N-PX	N-PX/A	N-Q
N-Q/A	NSAR-A	NSAR-A/A	NSAR-AT
NSAR-AT/A	NSAR-B	NSAR-B/A	NSAR-BT
NSAR-BT/A	NSAR-U	NSAR-U/A	NT 10-K
NT 10-K/A	NT 10-Q	NT 10-Q/A	NT 11-K
NT 11-K/A	NT 15D2	NT 15D2/A	NT 20-F
NT 20-F/A	NT-NCSR	NT-NCSR/A	NT-NSAR
NT-NSAR/A	POS 8C	POS AMC	POS AMI
POS EX	POS462B	SP 15D2	SP 15D2/A
U-1	U-1/A	U-13-1	U-13-1/A
U-13-60	U-13-60/A	U-33-S	U-33-S/A
U-3A-2	U-3A-2/A	U-3A3-1	U-3A3-1/A
U5A	U5A/A	U5B	U5B/A
U5S	U5S/A	U-6B-2	U-6B-2/A
U-9C-3	U-9C-3/A	UNDER	UNDER/A
U-R-1	U-R-1/A		

Examples of Template 3 Submission Types Main Page Information

Example 1

Submission Types

10-12B
10-12G
10SB12B
10SB12G
18-12B
18-12G
20FR12B
35-APP
8-A12B
8-A12G
U-1
U-13-1
U-3A3-1
U-3A3-1/A

Code	Data Fields	Value	Format
1	TYPE	8-A12B	See List Above
1	SROS	AMEX	Up to 4 characters
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	123456	Up to 10 digits
1	CCC	x21234@1	8 characters
5	FILE-NUMBER	000-00000	Up to 17 characters

Examples of Template 3 Submission Types Main Page Information

Example 2

Submission Types

10-KT
10-KT/A
10-QT
10-QT/A
11-KT
11-KT/A

Code	Data Fields	Value	Format
1	TYPE	10-KT	See List Above
1	SROS	AMEX	Up to 4 characters
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	123456	Up to 10 digits
1	CCC	x21234@1	8 characters
1	FILE-NUMBER	333-00000	Up to 17 characters
1	PERIOD	12/12/1996	Up to 20 characters See Chapter 3, for format.

B.2.1.4 Example of Template 4 Submission Types Page 1 Information

Example 1

Submission Types

CORRESP

Code	Data Fields	Value	Format
1	TYPE	CORRESP	See List Above
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	1234567890	Up to 10 digits
1	CCC	x21234@1	8 characters

B.2.1.5 Example of Template 5 Submission Types Page 1 Information

Example 1

Submission Types

MODULE
SEGMENT

Code	Data Fields	Value	Format
1	TYPE	Module	See List Above
4	SUBMISSION-CONTACT		
4	NAME	A. Jones	Up to 30 characters
4	PHONE	202-555-1111	Up to 20 characters
1	FILER		
1	CIK	1234567890	Up to 10 digits
1	CCC	x21234@1	8 characters

B.2.1.6 Template 6 BULK Submission Type Main Page Information

Bulk submissions are prepared regular submission types (Templates 1-5) that are grouped together for ease of transmission. Once transmission is completed, the submissions are separated and processed in the same way as single submissions.

After accessing the Bulk Submission Template, step through the dialogue boxes to add the desired submissions to the template. The template displays the names of all added filenames and the document count. A field is also provided for additional description information (if desired) for each submission. Once added, items in the template can be viewed and or deleted from the template. After completion, the Bulk Submission Template can be transmitted in the same way as single submissions.

For more information on Bulk submissions see Chapter 5.

B.2.1.7 Submission Template Attached Documents List Page Information

The Attached Documents List page allows ASCII text, HTML, PDF, XML, JPEG, and GIF documents to be attached, deleted, and viewed within the submission template.

On the Attached Documents List page there are five fields:

File Name	Document's filename automatically appears when a document is enclosed.
Type	Choose the document type: Cover, Correspondence, Graphic, EU-1, and EX.
Description	Enter a brief description up to thirty (30) characters in length.
Validation?	When you select this box, EDGARLink validates the document after the [Doc Validation] button is clicked.
Document Count*	Automatically displays the number of documents attached to your submission.

There are six EDGARLink page buttons that bring up the corresponding page:

- [Main Page]
- [Notifications]
- [Fee Offsets]**
- [Module/Segment]
- [Help]
- [Offerings/Fees]**

There are six subdocument buttons:

- [Add Document]
- [Delete Document]
- [View Document]
- [Move Doc Down]
- [Move Doc Up]
- [Doc Validation]

There is also the Save icon that saves your entire submission.

For more information on submission documents, see Chapter 5.

*Read-only information is automatically entered.

**Available for fee bearing submissions only.

B.2.1.8 Submission Template Notification Page Information

Modernized EDGARLink allows you to notify as many people as necessary of the status of your EDGAR submission. For information on changing your main notification address or downloading a Requested Return Copy, see Chapter 6.

Note: To download a complete copy of your filing you must select Return Copy on the Main Page of the Submission Template.

The Notification Information page has one field:

Internet Notification Address	Enter the Internet e-mail addresses in the standard Internet format.
The [Add] button	Inserts additional e-mail address lines. Do not try to enter more than one e-mail address in the Internet Notification Address field.
Notify via Filing website Only?	Keeps EDGAR from e-mailing your submission status to anyone, and notification will be available through the EDGAR Filing website only.

There are six EDGARLink page buttons that bring up the corresponding page:

- [Main Page]
- [Documents]
- [Fee Offsets]**
- [Module/Segment]
- [Help]
- [Offerings/Fees]**

There is also the Save icon that saves your entire submission.

For more information on notification, see Chapter 5.

**Available for fee bearing submissions only.

B.2.1.9 Submission Template Attach Module/Segment Page Information

The Referenced Module/Segment List page is only used for referencing Type 2 modules or segments that have already been created, validated, and transmitted to EDGAR. There are five fields on this page:

M/S	Select M for module or S for segment.
Module/Segment Name	Enter the correct module or segment name.
CIK	Enter the CIK of the filer whose module you are using.
CCC	Enter the CCC of the filer whose module you are using.
Type	Select the type of Type 2 module/segment you are attaching.
[Add Module/ Segment Reference]	Adds more module or segment lines.

There are six EDGARLink page buttons that bring up the corresponding page:

- [Main Page]
- [Documents]
- [Fee Offsets]**
- [Notifications]
- [Help]
- [Offerings/Fees]**

There is also the Save icon that saves your entire submission.

If the referenced module or segment does not exist on EDGAR your submission will be suspended.

For more information on modules and segments, see Chapter 5.

**Available for fee bearing submissions only.

B.2.1.10 Submission Template Attach Fee Offsets Page Information

The Attach Fee Offsets page is used for entering previously filed fee bearing submission information and offset fee amounts. There are six fields on this page:

CIK	Enter the CIK of the filer whose module you are using.
Form Type	Enter the form type of the previous filing.
File Number	Enter the file number of the previous filing.
Offset Filing Date	Enter the filing date of the previous filing.
Amount	Enter the amount applicable to the current submission.
Fee Offset Total*	Enter the total amount of all previous filings.
[Add Fee Offset Line]	Inserts additional fee offset lines.

There are six EDGARLink page buttons that bring up the corresponding page:

- [Main Page]
- [Documents]
- [Notifications]
- [Module/Segment]
- [Help]
- [Offerings/Fees]**

There is also the Save icon that saves your entire submission.

*Read-only information is automatically entered by EDGARLink.

**Available for fee bearing submissions only.

B.2.1.11 Submission Template Attach Fee and Offering Page Information

The Attach Fee and Offering page allows you to enter the submission offering data and uses the latest SEC rate information downloaded from the Filing website.

Payor CIK	Third party paying CIK.
Payor CCC	Third party paying CCC.
Payment Method	Method of fee payment: Fedwire/Lockbox.
Fee Paid	Amount paid.
Total offering*	Total submission offering.
Fee rate as of*	SEC fee rate.
Total fee*	Total fee amount due.
Total offset from Fee Offset Page*	Offset total amount from the Fee Offset page.
Fee due*	Total fee amount due.
Security Type	Type of security being offered.
Amount Being Registered	Total number of units being registered.
Proposed maximum offering price per unit	Maximum amount to pay per unit.
Proposed maximum aggregate offering price	Maximum amount of total offering.
[Add Offering Entry]	Adds additional offering lines.

There are six EDGARLink page buttons that bring up the corresponding page:

- [Main Page]
- [Documents]
- [Notifications]
- [Module/Segment]
- [Help]
- [Fee Offsets]**

There is also the Save icon button that saves your entire submission.

*Read-only information is automatically entered.

**Available for fee bearing submissions only.

APPENDIX C

C. Acceptable Values for Certain EDGAR Data Fields

C.1.0 Introduction

Values for some EDGAR data fields must be presented in a specific "conformed" format. These values are listed within this appendix:

1. Company and Individual Entity Name
2. Document Count
3. 8-K Items
4. Fee Payment Method
5. Self Regulatory Organizations (SROS)
6. Submission and/or Document Type
7. Relationship
8. Period

C.1.1 Company and Individual Entity Names Automated Conformance Rules

These conformance rules will be automatically applied to Company and Individual Entity Names entered in the EDGAR system.

C.1.1.1Which Fields Are Affected

The automated conformance process will be applied to Company Names when they are entered on the Filer Management (Form ID) web site or modified using the Edit Company Information function. Values entered by the user will be conformed and redisplayed, along with the original user entry, for review and acceptance by the user.

C.1.1.2Removal of Excess White Space

Leading and trailing blank spaces will be removed. Any embedded sequences of two or more spaces will be replaced with a single space.

C.1.1.3Punctuation Marks and Special Characters

EDGAR's character validation will allow the upper-case alphabet (A-Z; ASCII 65-90), lower-case alphabet (a-z; ASCII 97-122), digits (0-9; ASCII 48-57), and the following punctuation characters:

Char	Character Name	ASCII Number
	Space	32
&	Ampersand	38

-	Hyphen, dash	45
\	Backward slash	92
/	Virgule, forward slash	47
!	Exclamation point	40
#	Pound/number sign	41
$	Dollar sign	36
	Left parenthesis	40
)	Right parenthesis	41
,	Comma	44
.	Period	46
:	Colon	58
	Semicolon	59
=	Equals sign	61
@	At sign	64
`	Back quote	96
{	Left brace	123
|	Vertical bar	124
}	Right brace	125

C.1.1.4Word Delimiters

For evaluation of word-based processing rules, the "word" delimiter will be a blank space or the start or end of the Company Name. Punctuation characters will not be considered word delimiters (e.g., "E-Trade" would be considered a single word).

C.1.1.5Text Eliminations

When the filer indicates that they are a Company (i.e., not an Individual), if any of the following words are found as the first word of the name, they will be removed. Checks for these words will be case insensitive. The text elimination step will be performed before any text substitution steps.

A

AN
THE

C.1.1.6Text Substitutions

When performing the following text substitutions, checks for original values will be case insensitive, but exact spelling will be required (i.e., misspellings will not be detected). The values, which are replaced as part of the substitution will be in, uppercase irrespective of the case of the original word (e.g., Corporation would become CORP). Text substitution steps will be performed after the text elimination step.

When the filer indicates that he or she is a Company (i.e., not an Individual):

1. The following text substitutions will be applied to all words except the first:

Original Value	Conformed Value
Company	CO
Corporation	CORP
Incorporated	INC
Incorporation	INC
And	&

2. The following substitution will be applied if the word is neither the first in the name, nor is immediately followed by the word "Partnership:"

Original Value	Conformed Value
Limited	LTD

When the filer indicates that he or she is an Individual, the following text substitutions will be applied to the name suffix field (see Sequencing of Individual Names, below).

Original Value	Conformed Value
Junior	JR
Senior	SR

C.1.1.7Sequencing of Individual Names

When the filer indicates that he or she is an Individual, he or she will be prompted to enter his or her name in four separate name fields: First, Middle, Last, and Suffix (e.g. Walter Hines Dill Junior). After data entry, the fields will be combined in the sequence Last, First, Middle, Suffix, separated by blank spaces (e.g. Dill Walter Hines JR) and displayed in the Company Name data element.

Punctuation, except hyphens, will not be valid in the names of individuals. If an individual wishes to use an initial in his or her name, please do not use a period after the initial. For example, Walter H Dill Junior would be valid but Walter H. Dill Junior would be invalid. Similarly, Walter H Dill, Junior would be invalid.

C.1.2 Document Count

Although this field is read-only and EDGARLink automatically fills in this field, there are limitations on its value. Please use the following guideline when adding a document to a filing. (See section on DOCUMENT TYPE for further limitations.)

A submission may include a maximum of 612 documents in the following combinations:

- At least one (1) primary submission document*
- Up to ten (10) cover letters (document type "COVER")
- Up to one hundred (100) correspondence documents (document type "CORRESP")
- Up to five hundred (500) exhibits/graphics files (document type "EX-__")**
- One (1) EU-1

* The primary document must include the primary filing; exhibits must be included in separate exhibit documents appropriately labeled.
** For appropriate labels for exhibits, please see pages C-5 through C-10 and/or in accordance with rule or form requirements.

C.1.3 8-K Items

The various Form 8-K submissions require reporting of one or more specific events by specifying the Item Number for each reportable event. Table C-1 specifies the Item numbers to use for the reportable events.

Form 8-K submissions prior to August 23, 2004, used a different numbering scheme for the reportable events. Query commands for 8-K Items require both the new item number and the old number to be specified when searching for 8-K items reported before and after August 23, 2004. Table C-1 specifies both the new and old item numbers. The table is divided into sections of related reportable events.

Table C-1. Form 8-K Item Numbers for Reportable Events

Item No.	Event Title	Item No. Prior to 8/23/04	Event Title - Prior to 8/23/04
	Section 1 - Registrant's Business and Operations		
1.01	Entry into a Material Definitive Agreement		
1.02	Termination of a Material Definitive Agreement		
1.03	Bankruptcy or Receivership	3	Bankruptcy or Receivership
	Section 2 - Financial Information		
2.01	Completion of Acquisition or Disposition of Assets	2	Acquisition or Disposition of Assets
2.02	Results of Operations and Financial Condition	12	Results of Operations and Financial Condition
2.03	Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement of a Registrant		
2.04	Triggering Events That Accelerate or Increase a Direct Financial Obligation under an Off-Balance Sheet Arrangement		
2.05	Cost Associated with Exit or Disposal Activities		
2.06	Material Impairments		
	Section 3 - Securities and Trading Markets		
3.01	Notice of Delisting or Failure to Satisfy a Continued Listing Rule or Standard; Transfer of Listing		
3.02	Unregistered Sales of Equity Securities		
3.03	Material Modifications to Rights of Security Holders		
	Section 4 - Matters Related to Accountants and Financial Statements		
4.01	Changes in Registrant’s Certifying Accountant	4	Changes in Registrant’s Certifying Accountant
4.02	Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review		

Item No.	Event Title	Item No. Prior to 8/23/04	Event Title - Prior to 8/23/04
	Section 5 - Corporate Governance and Management		
5.01	Changes in Control of Registrant	1	Changes in Control of Registrant
5.02	Departure of Directors or Principal Officers; Election of Directors; Appointment of Principal Officers	6	Resignations of Registrant's Directors
5.03	Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year	8	Change in Fiscal Year
5.04	Temporary Suspension of Trading Under Registrant's Employee Benefit Plans	11	Temporary Suspension of Trading Under Registrant's Employee Benefit Plans
5.05	Amendments to the Registrant's Code of Ethics, or Waiver of a Provision of the Code of Ethics	10	Amendments to the Registrant's Code of Ethics
	Section 6 - [Reserved]		
	Section 7 - Regulation FD		
7.01	Regulation FD Disclosure	9 *	Sales of equity securities pursuant to Regulation S
	Section 8 - Other Events		
8.01	Other Events	5	Other Events
	Section 9 - Financial Statements and Exhibits		
9.01	Financial Statements and Exhibits	7	Financial Statements and Exhibits
(none)	(not on list)	13	Receipt of an Attorney's Written Notice Pursuant to 17 CFR 205.3(d)

* **Note:** The correct title for Item 9 is "Regulation FD Disclosure." It was incorrectly identified as "Sales of Equity Securities Pursuant to Regulation S" in previous versions of the EDGAR Filer Manual.

C.1.4 Fee Payment Method

FEE PAYMENT METHOD -- Values acceptable with the METHOD data field.

LOCKBOX FEDWIRE

C.1.5 Self-Regulatory Organization (SROS)

SELF-REGULATORY ORGANIZATIONS -- Values acceptable with the SROS data field.

ORGANIZATION	VALUE
American Stock Exchange	AMEX
Boston Stock Exchange	BSE
Chicago Board Options Exchange	CBOE
Chicago Stock Exchange	CHX
International Stock Exchange	ISE
National Association of Securities Dealers	NASD
National Stock Exchange	NSX
New York Stock Exchange	NYSE
Pacific Exchange, Inc.	PCX
Philadelphia Stock Exchange	PHLX
Not Applicable	NONE

C.1.6 Submission and/or Document Types

SUBMISSION AND/OR DOCUMENT TYPES -- Values acceptable with the TYPE data field.

1. The following SUBMISSION TYPE data field values are acceptable:

DESCRIPTION	VALUE
EDGAR name of required submission	(All submission types listed in Appendix A/B)
Correspondence Submission (Template 4)	CORRESP
Modular Submission (Template 5)	MODULE
Segment Submission (Template 5)	SEGMENT

2. The following DOCUMENT TYPE data field values are acceptable:

DESCRIPTION	VALUE
Cover letter	COVER
Correspondence document	CORRESP
NASAA document	EU-1
Type 1 Module or Segment document	TYPE 1
Name of submission type you must file	(All submission types listed in Appendix A/B)
Exhibits under Regulations S-K for Investment Companies	See examples of Document Type Values for Investment Company Exhibits for Certain Forms following these tables.

3. The following DOCUMENT TYPE data field values are acceptable for exhibits under Regulations S-K and Regulations S-B. See examples of Document Type Values for Investment Company Exhibits for Certain Forms following this table. The Document Type Values for the XBRL Voluntary Financial Reporting Program on the EDGAR System is also shown following the examples for Investment Company Exhibits.

Regulation S-K (229.601) DESCRIPTION	Regulation S-B (228.601) DESCRIPTION	VALUE
(1) Underwriting agreement	(1) Underwriting agreement	EX-1
(2) Plan of acquisition, reorganization, arrangement, liquidation or succession	(2) Plan of purchase, sale, reorganization, arrangement, liquidation or succession	EX-2
(3) (i) Articles of incorporation	(3) (i) Articles of Incorporation	EX-3.(i)
(ii) Bylaws	(ii) Bylaws	EX-3.(ii)
(4) Instruments defining the rights of security holders, including indentures	(4) Instruments defining the rights of security holders, including indentures	EX-4
(5) Opinion re legality	(5) Opinion on legality	EX-5

Regulation S-K (229.601) DESCRIPTION	**Regulation S-B (228.601) DESCRIPTION**	**VALUE**
(6) [Reserved]	(6) No exhibit required	
(7) Correspondence from an independent accountant regarding non-reliance on a previously issued audit report or completed interim review	(7) Correspondence from an independent accountant regarding non-reliance upon a previously issued audit report or completed interim review	EX-7
(8) Opinion re tax matters	(8) Opinion on tax matters	EX-8
(9) Voting trust agreement	(9) Voting trust agreement and amendments	EX-9
(10) Material contracts	(10) Material contracts	EX-10
(11) Statement re computation of per share earnings	(11) Statement re: computation of per share earnings	EX-11
(12) Statements re computation of ratios	(12) No exhibit required	EX-12
(13) Annual report to security holders, Form 10-Q and 10-QSB, or quarterly report to security holders1	(13) Annual report to security holders for the last fiscal year, Form 10-Q or 10-QSB or quarterly report to security holders1	EX-13
(14) Code of Ethics	(14) Code of ethics	EX-14
(15) Letter re unaudited interim financial information	(15) Letter on unaudited interim financial information	EX-15
(16) Letter re change in certifying accountant4	(16) Letter on change in certifying accountant4	EX-16
(17) Correspondence on departure of director	(17) Letter on departure of director	EX-17

Regulation S-K (229.601) DESCRIPTION	**Regulation S-B (228.601) DESCRIPTION**	**VALUE**
(18) Letter re change in accounting principles	(18) Letter on change in accounting principles	EX-18
(19) Report furnished to security holders	(19) Reports furnished to security holders	EX-19
(20) Other documents or statements to security holders	(20) Other documents or statements to security holders or any document incorporated by reference	EX-20
(21) Subsidiaries of the registrant	(21) Subsidiaries of the small business issuer	EX-21
(22) Published report regarding matters submitted to vote of security holders	(22) Published report regarding matters submitted to vote of security holders	EX-22
(23) Consents of experts and counsel	(23) Consents of experts and counsel	EX-23
(24) Power of attorney	(24) Power of attorney	EX-24
(25) Statement of eligibility of trustee	(25) Statement of eligibility of trustee	EX-25
(26) Invitations for competitive bids	(26) Invitations for competitive bids	EX-26
(27) through (30) [Reserved]	(27) through (30) [Reserved]	
(31) Rule 13a-14(a)/15d-14(a) Certifications	(31) Rule 13a-14(a)/15d-14(a) Certifications	EX-31
(32) Section 1350 Certifications	(32) Section 1350 Certifications	EX-32
(99) Additional exhibits	(99) Additional exhibits	EX-99
(100) XBRL-Related Documents	(100) XBRL-Related Documents	EX-100

Other exhibit selections are as follows:

Examples of Document Type Values for Investment Company Exhibits for Certain Forms:

Form N-1A EXHIBITS ITEM 23	FORM N-14 EXHIBITS ITEM 16
EX-99.a CHARTER	EX-99.1 CHARTER
EX-99.b BYLAWS	EX-99.2 BYLAWS
EX-99.c HOLDERS RTS	EX-99.3 VOTING TRUST
EX-99.d ADVSR CONTR	EX-99.4 ACQ AGREEMNT
EX-99.e UNDR CONTR	EX-99.5 HOLDERS RTS
EX-99.f BONUS PROFIT	EX-99.6 ADVSER CONTR
EX-99.g CUST AGREEMT	EX-99.7 DISTR CONTR
EX-99.h OTH MAT CONT*	EX-99.8 O&D BENEFTS
EX-99.i LEGAL OPININ	EX-99.9 CUST CONTRCT
EX-99.j OTHER OPININ*	EX-99.10 12B1 PLAN
EX-99.k OMT FIN STAT	EX-99.11 OPIN COUNSL
EX-99.l INT CAP AGRE	EX-99.12 TAX OPINION*
EX-99.m 12B-1 PLAN	EX-99.12 REV RULING*
EX-99.n 18F-3 PLAN	EX-99.13 OTH CONTRCT*
EX-99.p CODE ETH	EX-99.14 OTH CONSENT*
	EX-99.15 OTH FIN ST
	EX-99.16 PWR OF ATTY
	EX-99.17 (as approp)

Form N-2 EXHIBITS ITEM 24(2)	Form N-6 EXHIBITS ITEM 27
EX-99.2A CHARTER	Ex-99.a BD-DIR-RESOL
EX-99.2B BYLAWS	EX-99.b CUST-AGRMETS
EX-99.2C VOTING TRST	EX-99.c UNDER CONTRT
EX-99.2D HOLDERS RTS	EX-99.d CONTRACTS
EX-99.2E DIV REIN PL	EX-99.e APPLICATIONS
EX-99.2F SUBSID DEBT	EX-99.f DEP CERT/BYL
EX-99.2G ADVSR CONTR	EX-99.g REINS CONTRT
EX-99.2H DISTR CONTR	EX-99.h PARTIC AGREE
EX-99.2I O&D BENEFTS	EX-99.i ADMIN CONTRT
EX-99.2J CUST CONTR	EX-99.j OTH MAT CONT
EX-99.2K OTH CONTRCT*	EX-99.k LEGAL OPININ
EX-99.2L OPIN COUNSL	EX-99.l ACTUARIAL OP
EX-99.2M CNSNT SRVCE	EX-99.m CALCULATION
EX-99.2N OTH CONSENT*	EX-99.n OTH OPINIONS
EX-99.2O OTH FIN ST	EX-99.o OMITD FIN ST
EX-99.2P STOCK LTR	EX-99.p INIT CAP AGR
EX-99.2Q RETRMT PLAN	EX-99.q REDEEM EXEMP
EX-99.2R CODE ETH	

***** Name of exhibit may vary depending on the specific content of the exhibit.

Note: You may include up to fourteen characters after the decimal point in the document type value.

Examples of Document Type Values for Investment Company Exhibits For Filings Made on Forms N-8B-2 and S-6:

FORM N-8b-2	FORM S-6
PAR	INSTR
A EX-99.A1 INDNTR ORGN	1 EX-99.A1 INDNTR ORGN

```
EX-99.A2 INDNTR PMT                EX-99.A2 INDNTR PMT
EX-99.A3A DIST CONTR               EX-99.A3A DIST CONTR
EX-99.A3B DEALER AGR               EX-99.A3B DEALER AGR
EX-99.A3C SCH COMMIS               EX-99.A3C SCH COMMIS
EX-99.A4 OTHER AGRMT               EX-99.A4 OTHER AGRMT
EX-99.A5 FORM/SECRTY               EX-99.A5 FORM/SECRTY
EX-99.A6 CERT/BYLAWS               EX-99.A6 CERT/BYLAWS
EX-99.A7 INSR POLICY               EX-99.A7 INSR POLICY
EX-99.A8 DEPOSIT AGR               EX-99.A8 DEPOSIT AGR
EX-99.A9 OTHER CONTR               EX-99.A9 OTHER CONTR
EX-99.A10 PERIODC PP               EX-99.A10 PERIODC PP
EX-99.A11 CODE ETH
B  EX-99.B1 NOTIC/SHLDR        2  EX-99.2 OPIN COUNSEL
EX-99.B2 ANRPT/SHLDR
                               3  EX-99.3 OTHER FIN ST
C  Dealer's name & address
                               4  EX-99.4 UNREG ISSUER

                               OTHER   Consents required by Instruction 4 of S-6
                                       (as applicable):
                                  EX-99.C1 ACCT CONSNT
                                  EX-99.C2 EVAL CONSNT
                                  EX-99.C3 RTG AGY OPN
                                  EX-99.C4 TAX OPINION
                                  EX-99.C5 REV RULING
                                  EX-99.C6 OTHER OPIN
```

Notes: (1) The content of this exhibit shall be supplied separately as confidential information pursuant to rule 45a-1 (in paper format).

(2) You may include up to fourteen characters after the decimal point in the document type value.

Examples of Document Type Values for Investment Company Exhibits Filed with Form N-SAR:

ITEM 77	
B	EX-99.77B ACCT LTTR
C	EX-99.77C VOTES
D	EX-99.77D POLICIES
E	EX-99.77E LEGAL
F	EX-99.77F CHNG DEBT
G	EX-99.77G DEFAULTS
H	EX-99.77H CHNG CNTRL
I	EX-99.77I NEW SECUR
J	EX-99.77J REVALUATN
K	EX-99.77K CHNG ACCNT
L	EX-99.77L NEW ACCTNG
M	EX-99.77M MERGERS
N	EX-99.77N RULE 2A-7
O	EX-99.77O RULE 10F-3
P	EX-99.77P EXMPT INFO
Q1	EX-99.77Q1 OTHR EXHB
Q2	EX-99.77Q2 ITEM 405

Examples of Document Type Values for Exhibits Filed with Form N-CSR:

```
EX-99.CERT
EX-99.906CERT
EX-99.CODE ETH
EX-99.Rule23C1
```

Examples of Document Type Values for Exhibits Filed with Form N-Q:

```
EX-99.CERT
```

Examples of Type Values for Exhibits Attached to Filings as XBRL-Related Documents for the XBRL Voluntary Financial Reporting Program:

Document Type	Description	Filename Extension
EX-100.INS	XBRL Instance document (Required)	*.xml
EX-100.SCH	XBRL Taxonomy Extension Schema document	*.xsd
EX-100.CAL	XBRL Taxonomy Extension Calculation Linkbase document	*.xml
EX-100.DEF	XBRL Taxonomy Extension Definition Linkbase document	*.xml
EX-100.LAB	XBRL Taxonomy Extension Labels Linkbase document	*.xml
EX-100.PRE	XBRL Taxonomy Extension Presentation Linkbase document	*.xml
EX-100.REF	XBRL Taxonomy Extension Reference Linkbase document	*.xml

Notes:

(1) You may include up to fourteen characters after the decimal point in the document type value.

(2) When using the values EX-1 through EX-99, you may add characters after a decimal point to further define the exhibit being submitted.

For example: EX-10.24 Supply contracts

(3) You may not attach exhibits to document types CORRESP, modules, or segments.

(4) The number and types of documents you can submit are limited. Please see the DOCUMENT COUNT data field for more information.

(5) A correspondence filing may include up to 100 correspondence documents.

C.1.7 Relationship

The following values are valid for the RELATIONSHIP data field to represent the terms described below. The RELATIONSHIP data field is acceptable only with the 144 submission types (and amendments to these submissions) used for reporting stock ownership.

DESCRIPTION	VALUE
Owner of more than 10% of Subject Company	Owner
Director of Subject Company	Director

Officer of Subject Company	Officer
None of the above	Other

C.1.8 PERIOD

You **CAN** use a future date in the PERIOD data field within the following submission types:

6-K	6-K/A	DEF 14A	DEF 14C
DEFN14A	N-23C-2	N-23C-2/A	N-23C3A
N-23C3A/A	N-23C3B	N-23C3B/A	N-23C3C
N-23C3C/A	PREM14C	PRE 14A	PRE 14C
PREM14A	PREN14A		

You **CANNOT** use a future date in the PERIOD field within the following submission types:

10-K	10-K/A	10KSB	10KSB/A
10-KT	10-KT/A	10-Q	10-Q/A
10QSB	10QSB/A	10-QT	10-QT/A
11-K	11-K/A	11-KT	11-KT/A
13F-HR	13F-HR/A	13F-NT	13F-NT/A
18-K	18-K/A	20-F	20-F/A
24F-2NT	24F-2NT/A	40-F	40-F/A
8-K	8-K/A	8-K12B	8-K12B/A
8-K12G3	8-K12G3/A	8-K15D5	8-K15D5/A
ANNLRPT	ANNLRPT/A	ARS	ARS/A
N-27D-1	N-27D-1/A	N-30B-2	N-30D
N-30D/A	N-CSR	N-CSR/A	N-CSRS
N-CSRS/A	N-PX	N-PX/A	N-Q
N-Q/A	NSAR-A	NSAR-A/A	NSAR-AT
NSAR-AT/A	NSAR-B	NSAR-B/A	NSAR-BT
NSAR-BT/A	NSAR-U	NSAR-U/A	NT 10-K

NT 10-K/A	NT 10-Q	NT 10-Q/A	NT 11-K
NT 11-K/A	NT 15D2	NT 15D2/A	NT 20-F
NT 20-F/A	NT-NCSR	NT-NCSR/A	NT-NSAR
NT-NSAR/A	QRTLYRPT	QRTLYRPT/A	SP 15D2
SP 15D2/A	U-13-60	U-13-60/A	U-33-S
U-33-S/A	U-3A-2	U-3A-2/A	U5S
U5S/A	U-7D	U-7D/A	U-9C-3
U-9C-3/A			

APPENDIX D

D. Messages Reported by EDGAR

D.1 Introduction

EDGAR generates and sends either acceptance or suspense messages to you after your submission has been received. Either type of message may contain notices of discrepancies or inconsistencies in the submission. Those notices are reported as warnings or errors. Errors cause a submission to be suspended, but warnings do not.

After EDGAR generates a suspense message, you must correct and/or resubmit the submission before we can accept it.

Notes:

(1) In some cases, EDGAR may replace an unrecognizable character in your submission with a circumflex (^).

(2) Some discrepancies may generate either a warning or an error message depending upon the tag or value involved.

(3) If you use the submission or document validation option to check a filing before submitting it to us, you will receive the same similar messages as those received from EDGAR.

(4) For EDGARLink/Windows, the term “tag” actually means “field”.

This Appendix contains the following:

- Examples of acceptance and suspense messages.
- Examples of errors and warnings reported in acceptance and suspense messages, and the accompanying messages that are generated.
- An alphabetical listing of error/warning messages, with explanations and suggested solutions.

D.2 Example of Acceptance Message for Official Filings Returned via the Internet:

```
FROM:     EDGAR POSTMASTER [EDGARPOST1]
TO:       jsmith@xyz.com
DATE:     14-JAN-1999  15:00:10
SUBJECT:  ACCEPTED FORM TYPE 10-K   (1010101010-99-010051)
MSG ID:   97349-56392
THE FOLLOWING SUBMISSION HAS BEEN ACCEPTED BY THE U.S. SECURITIES AND EXCHANGE
COMMISSION:
COMPANY:  MUNICIPAL INVESTMENTS TAX EXEMPT FUND
FORM TYPE:     10-K              NUMBER OF DOCUMENTS: 3
RECEIVED DATE: 14-JAN-1999 13:18 ACCEPTED DATE: 14-JAN-1999 13:30
FILING DATE:   14-JAN-1999 13:18
TEST FILING: NO                  CONFIRMING COPY: NO
ACCESSION NUMBER:  1010101010-99-010051
FILE NUMBER(S):
1. 33-89023
THE PASSWORD FOR LOGIN CIK 1010101010 WILL EXPIRE 31-DEC-1999
PLEASE REFER TO THE ACCESSION NUMBER LISTED ABOVE FOR FUTURE INQUIRIES.

REGISTRANT(S):
1.  CIK:          1010101010
    COMPANY:      MUNICIPAL INVESTMENTS TAX EXEMPT FUND
    FORM TYPE:    10-K
    FILE NUMBER(S):
    1.  33-89023

THE SUBMISSION CONTAINED THE FOLLOWING WARNINGS:
WRN:    WARNING - TAG_VALUE_MISSING_OR_INVALID
MSG:    Value for <FISCAL-YEAR-END> is missing or invalid
        (BADVALUE).
LOC:    LINE NUMBER: 0    LINE OFFSET:0    FILE OFFSET:0
```

D.3 Example of Suspense Message:

```
FROM:     EDGAR POSTMASTER [EDGARPOST1]
TO:       TESTER01
DATE:     16-JAN-1999  14:45
SUBJECT:  SUSPENDED FORM TYPE 485APOS     (0000123789-99-006521)
MSG ID:   13359-36894
THE FOLLOWING SUBMISSION HAS BEEN SUSPENDED BY THE U.S. SECURITIES AND
EXCHANGE COMMISSION:
COMPANY:  MUNICIPAL FUND INVESTMENTS
FORM TYPE: 485APOS              NUMBER OF DOCUMENTS: 1
RECEIVED DATE:16-JAN-1999 10:18 SUSPENDED DATE: 16-JAN-1999 14:00
TEST FILING: NO                 CONFIRMING COPY: NO
ACCESSION NUMBER:  0000123789-99-006521
FILE NUMBER(S):
1. 2-92893
THE PASSWORD FOR LOGIN CIK 0000123567 WILL EXPIRE 01-FEB-1999 00:00.
THIS SUBMISSION MUST BE RE-TRANSMITTED IN ITS ENTIRETY.

ERR:    INVALID_CHARACTER
MSG:    Invalid ASCII code, value (156) at location specified.
REF:    (The message that appears here represents the text of the filing and
        approximately five lines prior to the error and the error itself. This
        will show you where the error is in context and will make it easier to
        find the invalid character. The error will be repeated but, in the
        case of invalid ASCII codes, may not be printable.)
LOC:    LINE NUMBER: 450 LINE OFFSET: 29 FILE OFFSET: 27000

WRN:    WARNING - UNRECOGNIZED TAG
MSG:    <DOC-COUNT> tag is not recognized by EDGAR
LOC:    LINE NUMBER:  3 LINE OFFSET:0  FILE OFFSET:28
```

D.4 Explanation of Error Messages

EDGAR will list each error in the order in which it was encountered in processing. Some error conditions may generate more than one error.

You will receive an error message, via the Internet address you have provided, in the following format:

ERR: DUPLICATE_FILER
(This is EDGAR's internal error message name for the error condition.)
MSG: FILER_CIK (VALUE) IS DUPLICATED
(This message describes the error.)

Note: If the same error occurs repeatedly in a filing, not all of the errors will be reported. For example, if the filing has exceeded the reporting limit for the number of invalid characters in a filing, only the first 10 occurrences will be reported.

LOC: This portion of the message helps you identify the line number associated with the error. The position of the error (character count) helps you move directly to the error location so that you may easily repair the error.

For example, the LOC section of the error message could be:

```
LINE NUMBER:  30
```

This Appendix lists the Error Message names in alphabetical order.

The "ERR" or "WRN" and "MSG" sections of an error-check message are repeated in the List of Errors. We have included the following two additional information categories in this list:

DESCRIPTION OF ERROR: This is a more detailed description of the problem that caused the error and may explain why the filing was not accepted.
SOLUTION: This section of the message makes some suggestions for correcting the error.

Note: Some error messages can be used for more than one tag field or error. In each error message that can apply to multiple tags, the term <tag> or field is used. The error message, which is in EDGARLink and received from the Internet indicates the actual tag which caused the error.

An example of an error message that could be used for more than one tag could be:

ERR: REQUIRED_TAG_MISSING

MSG: Required <CIK> tag is missing.

When you find "REQUIRED_TAG_MISSING" in the List of Errors, the message reads:

MSG: Required <value> tag is missing.

Since many tags are required for acceptance, not every possible message is listed here. The EDGARLink or Internet message specifies exactly which required tag is missing.

Similarly, a tag's value may be noted in the error message received from the Internet or EDGARLink. In the listing of errors in the manual, however, the message will have the tag value in parentheses (value). The Internet error message will show the actual value that was inserted. For example, if the correct CIK is 0000456789 and you entered 0000466789 after the <CIK> tag, the error message will read:

```
ERR:  INCONSISTENT_TAG_VALUE
MSG:  <CCC> value is inconsistent with <CIK> (0000466789).
```

For the previous error, the message in this appendix will be:

```
MSG:  <TAG> value is inconsistent <CIK> (value).
```

Although EDGARLink and EDGAR have been designed to find as many errors as possible, certain types of submission errors will halt processing so that subsequent errors cannot be detected. For example, when the system does not recognize a submission type, the filing requirements cannot be checked. Under such conditions, you will receive the message, "May contain other errors."

D.5 List of Errors and Warnings

Note: Errors [ERR] will cause a filing to be suspended; warnings [WRN] will not.

WRN:	**ACCEPT_WITH_ERROR**
MSG:	Previous error(s) ignored for continued processing. Submission has been accepted with the listed errors.
DESCRIPTION OF WARNING:	This warning is associated with our processing of the filing.
SOLUTION:	This warning will not cause suspension of your submission. No action is required.
ERR:	**ACC_NO_FILE_NUM_WITH_CORRECT_PREFIX**
MSG:	CIK (value) has no previous file number with a prefix of (value).
DESCRIPTION OF ERROR:	The filing is being blocked because the filer does not have a previous filing with a file number with the reported prefix.
SOLUTION:	Correct the filing and resubmit.
ERR:	**ACTIVE_CONTENT_NOT_ALLOWED**
MSG:	Active content found within HTML document (DOCUMENT_TYPE): (value).
DESCRIPTION OF ERROR:	A script, or other active content, was embedded in an HTML document that was attached to the EDGAR filing.
SOLUTION:	Remove any scripts from HTML document(s) before submitting the filing to EDGAR.

ERR:	**BEGIN_TAG_MISSING**
MSG:	In (value): the (value) end tag has no corresponding begin tag.
DESCRIPTION OF ERROR:	Your submission document has a beginning tag missing, i.e., <MODULE> or <HTML>.
SOLUTION:	Insert the missing tag, re-enclose the document, and retransmit your submission.
ERR:	**CANNOT_VALIDATE_DOCUMENT**
MSG:	Document (value) has a (value) of (value), so it will not be validated.
DESCRIPTION OF ERROR:	Your submission document cannot be validated because it is a graphic.
SOLUTION:	Turn off the **Validation** check box in EDGARLink and retransmit your submission.
ERR:	**CIK_FILE_NUMBER_MISMATCH**
MSG:	File Number (value) provided for CIK (value) does not belong to that CIK.
DESCRIPTION OF ERROR:	A provided file number is not associated with the correct filer.
SOLUTION:	Correct the filing and resubmit.
ERR:	**CIK_IRS_NUMBER_MISMATCH**
MSG:	IRS Number (value) provided for CIK (value) is incorrect.
DESCRIPTION OF ERROR:	The IRS Number specified for the filer is incorrect.
SOLUTION:	Correct the filing and resubmit.
ERR:	**CIK_REF_429_MISMATCH**
MSG:	Ref429 File Number (value) provided for CIK (value) does not belong to that CIK.
DESCRIPTION OF ERROR:	A Reference429 file number is not associated with the correct filer.
SOLUTION:	Correct the filing and resubmit.
ERR:	**CIK_REF_462B_MISMATCH**
MSG:	Ref462B File Number (value) provided for CIK (value) does not belong to that CIK.
DESCRIPTION OF ERROR:	A Reference462B file number is not associated with the correct filer.
SOLUTION:	Correct the filing and resubmit.
ERR:	**DOC_NAME_TYPE_MISMATCH**
MSG:	Document (value) cannot have a type of (value).
DESCRIPTION OF ERROR:	One of the documents in your submission has a missing file name type, incorrect extension, invalid Type 1 module or segment, or incorrect file type.
SOLUTION:	Correct the submission document and retransmit.

WRN:	**DOCUMENT_DELETED**
MSG:	The PDF document (value) was removed from the submission since it contains invalid content.
DESCRIPTION OF WARNING:	The unofficial PDF document contains an invalid tag and was removed from the submission.
SOLUTION:	The submission will not be suspended if this is the only error.
ERR:	**DUPLICATE_FILING**
MSG:	Duplicate filing.
DESCRIPTION OF ERROR:	You have submitted a duplicate filing. This error may require our intervention for proper resolution.
SOLUTION:	Verify period of report and make correction, if necessary. If you accidentally submitted a duplicate filing that was suspended, no further action is needed. EDGAR will delete a suspended submission after six (6) business days. If necessary, contact us for help with resolving this problem. If you believe your filing is not a duplicate, call your subject matter division, Corporation Finance, or Investment Management.
WRN:	**DUPLICATE_MODSEG_REFERENCE**
MSG:	In (value): the reference to the (value) named (value) is specified more than once.
DESCRIPTION OF ERROR:	Your submission references the same module or segment twice.
SOLUTION:	Correct the Type 2 module or segment document reference and retransmit your submission.
ERR:	**DUPLICATE_MODULE_NAME**
MSG:	Attempt to re-use module name (value).
DESCRIPTION OF ERROR:	You attempted to Add, Delete, or Replace the module more than once in a single submission, or attempted to add a module that already exists.
SOLUTION:	Either rename a module that you wish to add or, if this is a second attempt to add or replace a module, check with Filer Support to verify if the module has already been received, replaced, or added. If so, no further action is required.
ERR:	**DUPLICATE_MODULE_RESOLUTION**
MSG:	Type 2 MODULE reference (value) is to a file named (value). Another document, module, or segment in this submission has this same file name.
DESCRIPTION OF ERROR:	A module submission has the same name as another submission document.
SOLUTION:	Rename the module file and retransmit.

ERR:	**DUPLICATE_SEGMENT_NAME**
MSG:	You attempted to re-use a segment name (value).
DESCRIPTION OF ERROR:	You attempted to use duplicate segment names. This error can occur because: there are duplicate segment names within one segment submission; you attempted to use a segment name defined in a previous submission.
Note:	Segment names expire upon use or after six (6) days from entry date.
SOLUTION:	Define a unique segment name and re-submit.
ERR:	**DUPLICATE_SEGMENT_RESOLUTION**
MSG:	Type 2 Segment reference (value) is to a file named (value). Another document or module in this submission has this same file name.
DESCRIPTION OF ERROR:	A segment submission has the same name as another submission document.
SOLUTION:	Rename the segment file and retransmit.
ERR:	**DUPLICATE_TAG_VALUE**
MSG:	Class (id value) has a Class Name of (value) which is duplicated.
DESCRIPTION OF ERROR:	Class name is a duplicate Class name for the Series.
SOLUTION:	Retrieve and review the information in a new session and resubmit with another value.
ERR:	**DUPLICATE_TAG_VALUE**
MSG:	Class (id value) has a Ticker Symbol of (value) which is duplicated.
DESCRIPTION OF ERROR:	Ticker symbol is a duplicate for the CIK.
SOLUTION:	Retrieve and review the information in a new session and resubmit with another value.
ERR:	**DUPLICATE_TAG_VALUE**
MSG:	Series (id value) has a Series Name of (value) which is duplicated.
DESCRIPTION OF ERROR:	Series name is a duplicate Series name for the CIK.
SOLUTION:	Retrieve and review the information in a new session and resubmit with another value.
ERR:	**DUPLICATE_TAG_VALUE**
MSG:	(Value) tag is duplicated.
DESCRIPTION OF ERROR:	The same tag value occurs more than once in the list of tag values. For example, an SRO value of "AMEX" is provided twice.
SOLUTION:	Remove the duplicate tag value.

ERR:	**DUPLICATE_XFDL_DATA_NODE**
MSG:	Improperly constructed XFDL submission file. The file has multiple MIME data nodes for document (value).
DESCRIPTION OF ERROR:	There are duplicated documents in your submission.
SOLUTION:	Remove the duplicated document and retransmit your submission.
ERR:	**EDGARLINK_DOCUMENT_ERROR**
MSG:	The document (value) contains (value) error(s).
DESCRIPTION OF ERROR:	Your submission contains errors.
SOLUTION:	Open the template that was submitted and view the attached documents. Fix errors, save and reattach document to submission, and revalidate.
ERR or WRN:	**EMPTY_DOCUMENT**
MSG:	Document (value) in Submission of type (value) is empty.
DESCRIPTION	The document indicated contains only white space.
SOLUTION:	Open the template that was submitted and view the attached documents.
ERR:	**END_TAG_MISSING**
MSG:	In (value): the (value) begin tag has no corresponding end tag.
DESCRIPTION OF ERROR:	Your submission document has an end tag missing, i.e., </MODULE> or </HTML>.
SOLUTION:	Insert the missing tag, re-enclose the document, and retransmit your submission.
ERR:	**FEE_DATA_ANALYSIS**
MSG:	This filing has a fee data error.
DESCRIPTION OF ERROR:	An analyst is suspending this submission from the A&R Workstation due to invalid fee data.
SOLUTION:	N/A.
ERR:	**FEE_DUE_AND_PAID_MISMATCH**
MSG:	Amount of fee being paid (value) is less than the amount of fee owed (value).
DESCRIPTION OF ERROR:	Your account does not have enough money to cover the fee bearing submission.
SOLUTION:	Check with Mellon Bank and deposit the missing amount. If the fee is offset, check your calculations and retransmit your submission.
ERR:	**FILE_NUM_PREFIX_ALREADY_USED**
MSG:	CIK (value) already has a file number with a prefix of (value).
DESCRIPTION OF ERROR:	The filing is being BLOCKED because the filer has previously submitted a filing that received a file number with the reported prefix.
SOLUTION:	Correct the filing and resubmit.

ERR:	**ILLEGAL_LINK_TO_PRIVATE_DOCUMENT**
MSG:	In (value): contains an illegal link to the private document (value).
DESCRIPTION OF ERROR:	You have a Private document that has a link from a Public HTML document. All link references from within an HTML document must match the designated Filenames of the referenced documents. Private documents may not be linked. Any link within an HTML document that does not meet this standard will cause EDGAR to issue this error.
SOLUTION:	Please name all of your attached documents that are referenced by links within an HTML document. Do not link to Private documents. You must use only SEC-approved Filenames for your referenced documents
ERR:	**ILLEGAL_MODSEG_REFERENCE**
MSG:	In (value) Submission Type (value) does not support the inclusion of a Type 1 (value) reference within an ASCII document. This document references a (value) named (value).
DESCRIPTION OF ERROR:	Your submission references a module or segment that doesn't exist, or the module or segment name doesn't conform.
SOLUTION:	Verify module or segment on EDGAR. Correct the reference and retransmit the master module or segment.
ERR:	**INCONSISTENT_TAG_VALUE**
MSG:	The (value) is inconsistent with (value) (value).
DESCRIPTION OF ERROR:	Either the CIK or the CCC is invalid.
SOLUTION:	Check your records and correct the inconsistent value.
ERR:	**INSUFFICIENT_FEE_FUNDS**
MSG:	This filing has insufficient fee funds.
DESCRIPTION OF ERROR:	You sent insufficient fee funds.
SOLUTION:	Check the amount required. If necessary, send additional funds, or contact Filer Support if your calculations do not agree with ours. Once the problem is fixed, re-submit the filing.
WRN:	**INSUFFICIENT_FEE_FUNDS**
MSG:	This filing has insufficient fee funds. No funds have been debited from the specified account.
DESCRIPTION OF ERROR:	This fee bearing filing does not have the correct funds.
SOLUTION:	Check the last fee deposit within 24 hours of transmission.
ERR:	**INVALID_ACCOUNT**
MSG:	This filing has an invalid fee account number.
DESCRIPTION OF ERROR:	An analyst is suspending this submission from the A&R Workstation due to an invalid account number.
SOLUTION:	N/A.

ERR:	**INVALID_ASCII_TAG**
MSG:	In (value): found an invalid ASCII tag (value).
DESCRIPTION OF ERROR:	Your submission document contains invalid ASCII characters.
SOLUTION:	Remove the invalid character, re-enclose, and retransmit your submission.
ERR:	**INVALID_CHARACTER**
MSG:	In (value): found an invalid ASCII code (value).
DESCRIPTION OF ERROR:	Your submission contains an invalid ASCII character.
SOLUTION:	If you receive many messages regarding invalid characters, you may have submitted a word processing document that you did not first convert to ASCII or HTML. In this case, convert the filing to ASCII or HTML and submit the ASCII or HTML version. If you receive such messages after having submitted an ASCII or HTML graphic version of the filing, your word processing software may have made an incomplete translation to ASCII or HTML. You must remove the additional codes individually. The software's "search and replace" feature may help you to locate errors. If you receive only a few such messages, remove the invalid character(s) individually and re-submit the filing. If you cannot "see" the error, it may be a code that cannot be displayed on your PC screen. You may be able to correct the filing by deleting and inserting a space at the location indicated. If you receive only a few such messages and correction of this document would represent an unreasonable burden, call Filer Support to explore whether replacement of the invalid characters with a circumflex (^) destroys the readability of the document.
ERR:	**INVALID_DIGITAL_SIGNATURE**
MSG:	Submission (value) contains invalid Digital Signature.
DESCRIPTION OF ERROR:	Submission contains invalid Digital Signature.
SOLUTION:	Check to make sure you are using the correct, up-to-date signature file.
ERR:	**INVALID_EFFECTIVENESS_DATE**
MSG:	Effectiveness Date (value) is out of range. It must fall between (value) and (value), inclusive.
DESCRIPTION OF ERROR:	The filing is SUSPENDED because the specified Effectiveness Date is out of range. The valid format for this tag value can be one of the following: mm-dd-yyyy, mm/dd/yyyy, mm dd yyyy, dd mmm yy, mmm dd yy.
Note:	Two digit year values (yy) may be substituted for the four digit year values (yyyy).
SOLUTION:	Correct the filing and resubmit.

ERR:	**INVALID_EXTERNAL_REFERENCE**
MSG:	In (value): improper external reference (value).
DESCRIPTION OF ERROR:	An invalid external reference was embedded in an HTML document that was attached to your EDGAR filing. You may only reference documents that are also contained within your submission or you may reference a previously-submitted filing on the *http://www.sec.gov/Archives* website. Module and Segment documents cannot contain HTML external (graphic) references. Also, attached documents cannot have duplicate names.
SOLUTION:	Remove or correct any external graphic references from the HTML document(s) before submitting your filing to EDGAR.
WRN:	**INVALID_FDS_DOCUMENT**
MSG:	Financial Data Schedule (value) could not be processed and was excluded from the submission.
DESCRIPTION OF WARNING:	The EDGAR system no longer accepts EX-27 Financial Data Schedule documents. When received, such a document is removed from the submission.
SOLUTION:	Do not attempt to submit EX-27 FDS documents.
ERR:	**INVALID_FEE_ACCOUNT_NUMBER**
MSG:	This filing has an invalid fee account number.
DESCRIPTION OF ERROR:	An analyst is blocking this submission from the A&R Workstation due to an invalid account number.
SOLUTION:	N/A.
ERR:	**INVALID_FEE_DATA**
MSG:	The waiver amount is greater than the fee due.
DESCRIPTION OF ERROR:	Fee data is incomplete. This error may occur as a result of other errors.
SOLUTION:	Correct all errors and resubmit.
ERR:	**INVALID_FEE_DATA**
MSG:	This filing has invalid fee data.
DESCRIPTION OF ERROR:	An analyst is suspending this submission from the A&R Workstation due to invalid fee data.
SOLUTION:	N/A.
ERR:	**INVALID_FEE_OFFERING_DATA**
MSG:	This filing has invalid fee offering data.
DESCRIPTION OF ERROR:	An analyst is suspending this submission from the A&R Workstation due to invalid offering data.
SOLUTION:	N/A.

ERR:	**INVALID_FILE_NUM_PREFIX**
MSG:	The File Number (value) provided for CIK (value) does not have a valid prefix of (value).
DESCRIPTION OF ERROR:	Only a certain set of file number prefixes are valid for the submission. The file number provided for the specified filer does not have one of these valid suffixes.
SOLUTION:	Correct the filing and resubmit.
ERR:	**INVALID_FISCAL_YEAR_TAG**
MSG:	Fiscal Year is invalid when Item 5.03 not specified.
DESCRIPTION OF ERROR:	The submission file has a data value for the Fiscal Year field, but does not specify Item 5.03 as one of the Items. To update the Fiscal Year, the filer must specify Item 5.03.
SOLUTION:	Correct the filing and resubmit.
ERR:	**INVALID_HTML_TAG**
MSG:	An invalid HTML tag was found within the HTML document (DOCUMENT_TYPE): (VALUE).
DESCRIPTION OF ERROR:	All tags within an HTML document must conform to the HTML 3.2 tag subset that is acceptable by EDGAR. Any tag within an HTML document that does not conform to this standard will cause EDGAR to issue this error.
SOLUTION:	Within an HTML document, you must use only the SEC-approved set of HTML 3.2 tags.
ERR:	**INVALID_NESTED_TAG**
MSG:	In (value): the (value) tag must be nested inside a (value) tag nest.
DESCRIPTION OF ERROR:	Your submission document contains nested tags that are not structured correctly, i.e., Type 1 Module nested tags.
SOLUTION:	Correct the nested tag structure, re-enclose the document, and retransmit your submission.
ERR:	**INVALID_OFFERING_AMOUNT**
MSG:	Total offering amount of (value) is invalid. Must be greater than zero.
DESCRIPTION OF ERROR:	The offering amount is invalid.
SOLUTION:	Correct the offering data and resubmit.
ERR:	**INVALID_OFFERING_DATA**
MSG:	This filing has invalid fee offering data.
DESCRIPTION OF ERROR:	An analyst is suspending this submission from the A&R Workstation due to invalid offering data.
SOLUTION:	N/A.

ERR:	**INVALID_OFFSET_DATA**
MSG:	This filing has invalid fee offset data.
DESCRIPTION OF ERROR:	To specify an offset, the filer must provide a CIK, File Number, Form Type, and Offset Filing Date. If any of these are missing or invalid, EDGAR cannot query the database for an offset amount. Also, if the query can be made but no offset matches the criteria, EDGAR will generate this error.
SOLUTION:	Correct the offset data and resubmit.
ERR:	**INVALID_PDF_TAG**
MSG:	In (value): found an invalid PDF tag (value).
DESCRIPTION OF ERROR:	No PDF tags that support active content, external references, or scripts are allowed in unofficial PDF attachments. EDGAR will remove the unofficial document from the filing before dissemination.
SOLUTION:	Remove the non-supported tags and associated content.
ERR:	**INVALID_REF_462B_PREFIX**
MSG:	Ref462B File Number (value) does not have a valid prefix of (value).
DESCRIPTION OF ERROR:	A provided Reference 462B file number has an invalid prefix.
SOLUTION:	Correct the filing and resubmit.
ERR:	**INVALID_REPORTING_FILE_NUMBER**
MSG:	The Reporting File Number (value) for CIK (value) does not have a valid prefix of (value).
DESCRIPTION OF ERROR:	The filing is being BLOCKED because the assignment of file numbers depends on the filer having a Reporting File Number with an appropriate prefix.
SOLUTION:	Contact us if you require additional information needed to resolve this problem.
ERR:	**INVALID_SERIAL_CO_NAME_TAG**
MSG:	Serial Company Name is invalid when Serial Flag not set.
DESCRIPTION OF ERROR:	The submission file has a data value for the Serial Company Name field, but not for the Serial Flag. To create a serial company, the filer must provide both the Serial Company Name and the Serial Flag.
SOLUTION:	Correct the filing and resubmit.
ERR:	**INVALID_SUBJ_COMP_FILE_NUMBER**
MSG:	The provided File Number (value) for Subject Company (value) does not match the File Number (value) of the company's latest S-4 filing.
DESCRIPTION OF ERROR:	The provided File Number (value) for Subject Company (value) does not match the File Number (value) of the company's latest S-4 filing.

SOLUTION:	Correct the filing and resubmit.
ERR:	**INVALID_SUBMISSION_TYPE**
MSG:	Receipt Server does not process XFDL submission of type: (value).
DESCRIPTION OF ERROR:	This error is generated for an unrecognized form type.
SOLUTION:	Check the form type you submitted to ensure it was correct.
WRN:	**INVALID_TAG**
MSG:	(Value) tag is not valid for this submission type.
DESCRIPTION OF WARNING:	The submission file has a data value in a field (XFDL tag) that is not valid for the submission type.
SOLUTION:	The submission will not be suspended for this. To correct this, the filer needs to delete the field that is not valid for the submission type.
ERR:	**INVALID_TAG**
MSG:	(Value) tag is not valid for confirming copy.
DESCRIPTION OF ERROR:	The submission file has a data value in a field (XFDL tag) that is not valid for confirming copy submissions.
SOLUTION:	Delete the field that is not valid for a confirming copy submission and resubmit.
ERR:	**INVALID_UNOFFICIAL_PDF**
MSG:	An unofficial PDF document (value) must follow an official ASCII or HTML version associated with an official document.
DESCRIPTION OF ERROR:	A PDF document is considered unofficial and may only be included as a supplemental, duplicate attachment of another document within the filing. An official ASCII or HTML version of the document must precede the PDF version within the filing. A PDF document cannot be submitted without an official ASCII or HTML version accompanying it.
SOLUTION:	You must include an official ASCII version of the document in the submitted filing and attach it before the unofficial PDF version.
WRN:	**LATE_SUBMISSION**
MSG:	EDGAR did not receive the Submission (value) on-time. Accordingly, the extension of time allowed by Rule 12b-25 is not available. The Submission (value) has been accepted but re-classified as (value).
DESCRIPTION OF ERROR:	The filing is of type NT 15D2, NT 10-K, NT 11-K, NT 10-Q, NT 20-F, or NT NSAR. You must file each of these filing types within a certain time period based on an associated registration statement's effectiveness date, fiscal year end, quarter end, or reporting period. If you file late, the filing type will be re-classified as NTN15D2, NTN 10K, NTN 10Q, NTN 11K, NTN 20F, or NTFNSAR as appropriate.
SOLUTION:	No action is required.

ERR:	**MISSING_FILE_NUMBER**
MSG:	No File Number provided for CIK (value).
DESCRIPTION OF ERROR:	A mandatory File Number value was not provided.
SOLUTION:	Correct the filing and resubmit.
ERR:	**MISSING_REQUIRED_FEE_DATA**
MSG:	This filing has missing required fee data.
DESCRIPTION OF ERROR:	Data on which the fee is calculated is incomplete.
SOLUTION:	Verify that all required information is present. This error message usually occurs with other error messages. Correct all errors and resubmit.
ERR:	**MISSING_XFDL_MIME_DOCUMENT**
MSG:	Improperly constructed XFDL submission file. The document (value) does not have a data node containing the MIME document.
DESCRIPTION OF ERROR:	Your submission is missing the enclosed submission document.
SOLUTION:	Attach document and retransmit submission.
ERR:	**MODULE_CCC_INVALID**
MSG:	(Value) is inconsistent with (value) (value).
DESCRIPTION OF ERROR:	The referenced module has an invalid CIK/CCC combination.
SOLUTION:	Correct the CIK/CCC combination for the module reference and retransmit the submission.
ERR:	**MODULE_CCC_INVALID**
MSG:	In (value): reference to module (value) with CIK of (value) has an invalid CCC value.
DESCRIPTION OF ERROR:	A document contains a Type 1 module reference with an invalid CIK/CCC combination.
SOLUTION:	Correct the CIK/CCC combination for the module reference in the attached document and retransmit the submission.
ERR:	**MODULE_CIK_INVALID**
MSG:	(Value) value is inconsistent with (value) (value).
DESCRIPTION OF ERROR:	The referenced module has an invalid CIK.
SOLUTION:	Correct the CIK for the module reference and retransmit and your submission.

ERR:	**MODULE_CIK_INVALID**
MSG:	In (value): reference to module (value) has an invalid CIK of (value).
DESCRIPTION OF ERROR:	A document contains a Type 1 module reference with an invalid CIK.
SOLUTION:	Correct the CIK for the module reference in the attached document and retransmit the submission.
ERR:	**MODULE_DIR_LIMIT_EXCEEDED**
MSG:	Adding (value) modules totaling (value) bytes to the (value) modules totaling (value) bytes that already exist for CIK (value) would exceed directory limit of (value) bytes per CIK.
DESCRIPTION OF ERROR:	The size of your module exceeds the amount of storage you are allowed to store in EDGAR, 1 MB.
SOLUTION:	Login to the Filing website, remove some of your old modules, and retransmit your new modules.
ERR:	**MODULE_DOCUMENT_TOO_BIG**
MSG:	Module (value) is (value) bytes, which exceeds the module document size limit of (value) bytes.
DESCRIPTION OF ERROR:	The size of your module exceeds the amount of storage you are allowed to store in EDGAR, 1 MB.
SOLUTION:	Edit the module document so that its size is less than 1 MB and retransmit your new module.
ERR:	**MODULE_NOT_FOUND**
MSG:	Referenced module (value) does not exist for CIK (value).
DESCRIPTION OF ERROR:	The referenced module is not in the database.
SOLUTION:	Verify that you entered the reference exactly as it was named when it was submitted. Either correct the module name or resubmit the module.
ERR:	**MODULE_NOT_FOUND**
MSG:	In (value): referenced module (value) does not exist for CIK (value).
DESCRIPTION OF ERROR:	The referenced module is not owned by the referenced CIK.
SOLUTION:	Correct the module and retransmit the module and your submission.

ERR:	**MODULE_REF_DOC_TYPE_ERROR**
MSG:	Module (value), which is really (value), is of the same type (value) as the submission but is not a PDF document.
DESCRIPTION OF ERROR:	A module reference, which is made via the module's nickname, is actually to a non-PDF file that is of the same type as the submission. That is, an attempt was made to use a module as the submission's primary document. EDGAR does not support this capability.
SOLUTION:	Correct the module document and/or the submission and resubmit.
ERR:	**MODULE_REFERENCE_ERROR**
MSG:	In (value): illegal reference to module (value). This is really a reference to the file (value), which is not a Type 1 ASCII module.
DESCRIPTION OF ERROR:	The referenced module is not a Type 1 ASCII module.
SOLUTION:	Create and retransmit the Type 1 module and your submission.
ERR:	**MODULE_REFERENCE_ERROR**
MSG:	In (value): a MODULE reference is improperly specified. (value)
DESCRIPTION OF ERROR:	Your submission document contains an improper Type 1 module reference.
SOLUTION:	Correct the module reference, re-enclose the document, and retransmit your submission.
ERR:	**MODULE_REFERENCE_TYPE_ERROR**
MSG:	Type (value) module (value) is invalid in context. Type (value) is permissible.
DESCRIPTION OF ERROR:	A module reference was encountered in the wrong context. Modules are of two types: 1. Type 1 consists of a partial document. 2. Type 2 consists of one whole document. Type 1 modules must be referenced only from within the body portion of a document. Type 2 modules must be referenced on the Module/Segment List Page.
SOLUTION:	Check the type of module being referenced and the location of the reference. If necessary, correct the reference location.
ERR:	**MULTIPLE_HTML_TAG_NESTS**
MSG:	In (value): a single HTML document may not contain multiple <HTML> tags.
DESCRIPTION OF ERROR:	Your submission document contains more than one <HTML> </HTML> tag combination.
SOLUTION:	Remove the additional HTML tags, re-enclose the document, and retransmit your submission.

ERR:	**NATIONAL_EXCHANGE_CIK**
MSG:	Registrant CIK <CIK> is a National Exchange. This entity is invalid for submission type <25 / 25/A>.
DESCRIPTION OF ERROR:	This error appears for an Form 25 electronic submission if one of the primary registrant or co-registrant CIKs are one of the national exchange CIKs.
SOLUTION:	Use the correct registrant CIK and resubmit.
ERR:	**NESTED_TABLES_NOT_ALLOWED**
MSG:	In (value): nested tables are not allowed.
DESCRIPTION OF ERROR:	Your HTML submission document contains a nested table.
SOLUTION:	Correct the HTML submission document, re-enclose the document, and retransmit your submission.
ERR:	**NEW_COMPANY_NAME**
MSG:	Filer (value) attempted to change the company name to (value).
DESCRIPTION OF ERROR:	This message is associated with our processing of the filing and we will have to intervene to ensure proper resolution.
SOLUTION:	This message indicates a need for us to take action to address the name change. It is included as a message back to the filer that the name change was not performed because other errors have been found.
ERR:	**NO_FILE_NUM_WITH_CORRECT_PREFIX**
MSG:	CIK (value) has no previous file number with a prefix of (value).
DESCRIPTION OF ERROR:	The filing is being BLOCKED because the assignment of a file number to the filing depends on the existence of a previous filing with a file number having the specified prefix for the specified filer.
SOLUTION:	Correct the filing and resubmit.
ERR:	**NO_REPORTING_FILE_NUMBER**
MSG:	CIK (value) does not have a Reporting File Number, so a file number cannot be assigned to the filing.
DESCRIPTION OF ERROR:	The specified filer does not yet have a Reporting File Number.
SOLUTION:	Correct the filing and resubmit.
ERR:	**NOT_WORLD_BANK_CIK**
MSG:	CIK (value) is not a World Bank CIK.
DESCRIPTION OF ERROR:	Only the World Bank may submit this submission type. We maintain the specific list of CIKs that are valid for this submission type. Any CIKs that are not on the list may not submit these submission types.
SOLUTION:	If the CIK you supplied is incorrect, correct it. Otherwise, do not file this submission type. Contact us for additional information.
ERR:	**NO_VALID_DOCUMENT**
MSG:	(Value) submission does not include a valid document specification.

DESCRIPTION OF ERROR:	Your submission is missing a valid document.
SOLUTION:	Check submission document's validity and retransmit.
ERR:	**NO_VALID_PRIMARY_DOCUMENT**
MSG:	Submission does not have a valid primary document.
DESCRIPTION OF ERROR:	The primary submission document is not valid.
SOLUTION:	Correct the submission document and retransmit your submission.
ERR:	**NSAR_ERROR_CHECK**
MSG:	In (value): (value).
DESCRIPTION OF ERROR:	This generic error is used to report a number of errors in the content of an NSAR document.
SOLUTION:	Repair the discrepancy and resubmit.
ERR:	**OFIS_MANUAL_FEE_REVIEW**
MSG:	Submission has been blocked for manual fee review.
DESCRIPTION OF ERROR:	This message is associated with our processing of the filing and will require our intervention for proper resolution.
SOLUTION:	Contact us for additional information you may need to resolve this problem.
WRN:	**ORPHAN_XFDL_MIME_DOCUMENT**
MSG:	Improperly constructed XFDL submission file. The file has a MIME data node (value) for document (value). However, this document is not included on PAGE2 of the submission file.
DESCRIPTION OF ERROR:	Your submission contains an extra document with no name or type designation.
SOLUTION:	Enter document name and type or delete extra document.
ERR:	**PREVIOUSLY_ACCEPTED_FILING_EXISTS**
MSG:	Already have a previously accepted (value) filing for CIK (value).
DESCRIPTION OF ERROR:	A filer of a 10-12B, 10SB12B, 18-12B, 20FR12B, 40FR12B, 8-A12B, 8-K12B submission has already had a 40-8F variant submission accepted by EDGAR. This submission is blocked for OFIS review.
SOLUTION:	OFIS will review this BLOCK situation to resolve the issue.
ERR:	**REGULATED_ENTITY_CIK**
MSG:	(value) CIK (value) belongs to a Regulated Entity. This entity cannot file electronically.
DESCRIPTION OF ERROR:	For an electronic submission, the primary filer or a coregistrant is a Regulated Entity. This is not permitted.
SOLUTION:	Resubmit the electronic submission with CIKs that do not belong to Regulated Entities.

ERR:	**RELATED_SUBMISSION_SUSPENDED**
MSG:	Related submission <accession number> suspended.
DESCRIPTION OF ERROR:	This error appears for an 8-K electronic submission with Item Submission Type specified. On the 8-K submission, the 8-K is acceptable, but the associated Item submission is suspended. For the Item submission, the Item submission is acceptable, but the 8-K is suspended.
SOLUTION:	Correct the problem that caused the related submission to suspend. Resubmit the electronic 8-K submission with the Item Submission Type specification.
ERR OR WRN	**REQUIRED_TAG_MISSING**
MSG:	Required <tag> tag is missing.
DESCRIPTION OF ERROR OR WARNING:	The indicated tag was not found, but is required for acceptance.
SOLUTION:	Add the required tag.
ERR:	**SEGMENT_EXPIRED_ERROR**
MSG:	Referenced segment (value) is expired for CIK (value).
DESCRIPTION OF ERROR:	You must reference a segment within six days after you submit it. If you attempt to reference the segment after six (6) days have elapsed, EDGAR will issue this error.
SOLUTION:	Re-submit the segment and the filing, or remove the segment reference and re-submit the filing.
ERR:	**SEGMENT_EXPIRED_ERROR**
MSG:	In (value): referenced segment (value) for CIK (value) is expired.
DESCRIPTION OF ERROR:	The referenced segment does not exist because it has been more than six (6) business days since you transmitted it.
SOLUTION:	Retransmit the segment and your submission.
ERR:	**SEGMENT_NOT_FOUND**
MSG:	Referenced segment (value) does not exist for CIK (value).
DESCRIPTION OF ERROR:	The filing contains a reference to a segment that does not presently exist in EDGAR for the referencing CIK.
SOLUTION:	Check the name of the segment in reference for accuracy. Correct if necessary, or submit the missing segment and re-submit the filing.
ERR:	**SEGMENT_NOT_FOUND**
MSG:	In (value): referenced segment (value) does not exist for CIK (value).
DESCRIPTION OF ERROR:	The referenced segment is not owned by the referenced CIK.
SOLUTION:	Correct the segment and retransmit the segment and your submission.

ERR:	**SEGMENT_REF_DOC_TYPE_ERROR**
MSG:	Segment (value), which is really (value), is of the same type (value) as the submission but is not a PDF document.
DESCRIPTION OF ERROR:	A segment reference, which is made via the segment's nickname, is actually to a non-PDF file that is of the same type as the submission. That is, an attempt was made to use a segment as the submission's primary document. EDGAR does not support this capability.
ERR:	**SEGMENT_REFERENCE_ERROR**
MSG:	In (value): illegal reference to segment (value). This is really a reference to the file (value), which is not a Type 1 ASCII segment.
DESCRIPTION OF ERROR:	The referenced segment is not a Type 1 ASCII segment.
SOLUTION:	Create and retransmit the Type 1 segment and your submission.
SOLUTION:	Correct the segment document and/or the submission and resubmit.
ERR:	**SEGMENT_REFERENCE_ERROR**
MSG:	In (value): a SEGMENT reference is improperly specified. (value)
DESCRIPTION OF ERROR:	Your submission document contains an improper Type 1 segment reference.
SOLUTION:	Correct the segment reference, re-enclose the document, and retransmit your submission.
ERR:	**SEGMENT_REFERENCE_TYPE_ERROR**
MSG:	Type (value) segment (value) is invalid in context. Type (value) is permissible.
DESCRIPTION OF ERROR:	A segment reference was encountered in the wrong context. Segments are of two types: 1. Type 1 consists of a partial document. 2. Type 2 consists of one whole document. You must reference Type 1 segments only from within the body portion of a document. You must reference Type 2 segments on the Module/Segment List Page.
SOLUTION:	Check the type of segment being referenced and the location of the reference. If necessary, correct the reference location.
ERR:	**SEGMENT_USED_ERROR**
MSG:	In (value): referenced segment (value) for CIK (value) has already been used.
DESCRIPTION OF ERROR:	You have referenced a segment twice.
SOLUTION:	Correct the segment reference and retransmit your submission.

ERR:	**SEGMENT_USED_ERROR**
MSG:	Referenced segment (value) previously used by CIK (value).
DESCRIPTION OF ERROR:	The filing contains a reference to a segment that has already been used by the referencing CIK. A segment may only be used once, even within a single filing. Used segments are deleted from EDGAR.
SOLUTION:	Check the name of the referenced segment for accuracy. Correct if necessary and re-submit. If the segment name is correct in the reference but the segment was submitted and refused because of the duplicate name, either wait until the next day to re-submit the segment and filing, or change the name of the segment and submit the segment and the filing with the reference name changed as well.
ERR:	**SERIAL_CO_NAME_NOT_CONFORMED**
MSG:	Serial Company Name (value) is not conformed.
DESCRIPTION OF ERROR:	Serial Company Name does not meet the conformance standards listed in Appendix C of the Filer Manual.
SOLUTION:	Conform the Serial Company Name and resubmit.
ERR:	**SUBMISSION_SUSPEND**
MSG:	The submission has been suspended due to previously encountered errors.
DESCRIPTION OF ERROR:	An analyst is suspending this submission from the A&R Workstation.
SOLUTION:	N/A.
WRN:	**TAG_NOT_REPEATABLE**
MSG:	(Value) tag is duplicated.
DESCRIPTION OF WARNING:	The submission file has multiple data values in a field (XFDL tag) that is only permitted to have a single value.
SOLUTION:	The submission will not be suspended for this. To correct this, the filer needs to delete all but one value for the field.
ERR or WRN:	**TAG_VALUE_MISSING_OR_INVALID**
MSG:	Value for (value) is missing or invalid (value).
DESCRIPTION OF ERROR OR WARNING:	The value for the (value) specified is incorrect or missing. Common occurrences of this error include incorrect coding or omitting the value for the <TYPE>, <CIK>, <FILE-NUMBER>, <PERIOD>, or <ACT> tags when these tags are required for the filing. This error will appear as a warning when the value following an optional tag is missing or invalid or when the value following a tag within a document is missing or invalid.
SOLUTION:	Insert or correct the tag value. You must re-submit the corrected filing in its entirety.

ERR:	**TEXT_EXCEEDS_80_CHARACTERS**
MSG:	In (value): a text line exceeds 80 characters.
DESCRIPTION OF ERROR:	Your submission document contains text that is wider than 80 characters.
SOLUTION:	Reduce the width of your document, re-enclose, and retransmit your submission.
ERR:	**TEXT_EXCEEDS_132_CHARACTERS**
MSG:	In (value): a text line exceeds 132 characters
DESCRIPTION OF ERROR:	Your submission document contains a table wider than 132 characters.
SOLUTION:	Reduce the width of the table, re-enclose, and retransmit your submission.
ERR:	**TOO_FEW_S_AND/OR_C_TAGS**
MSG:	In (value): a TABLE section has less than two <S> and/or <C> tags.
DESCRIPTION OF ERROR:	Your HTML submission document has a table that is incorrectly designed.
SOLUTION:	Correct the table structure, re-enclose the document, and retransmit your submission.
ERR:	**TOO_MANY_DOCUMENTS**
MSG:	(value) submission has (value) (value) documents exceeding the allowable limit of (value).
DESCRIPTION OF ERROR:	Submission contains too many documents of a particular type.
SOLUTION:	Remove the extra documents from the submission and resubmit.
ERR:	**TOO_MANY_ITEMS**
MSG:	(value) submission has (value) items, exceeding the allowable limit of (value).
DESCRIPTION OF ERROR:	A submission of the specified type contains too many “item” references.
SOLUTION:	Remove the excess “items” and resubmit.
ERR:	**TOO_MANY_MODULES**
MSG:	Module (value) cannot be accepted because (value) modules for CIK (value) already exist. Prior to re-submitting module (value) delete at least one of the following (value) modules (value).
DESCRIPTION OF ERROR:	The number of modules already submitted by the filer, when combined with the number of new modules coming in with this submission, exceeds the current maximum of ten modules per CIK.
SOLUTION:	Delete existing modules or remove modules from the incoming submission to get the total number below ten.

ERR:	**TOO_MANY_SERIAL_CO_NAMES**
MSG:	(value) submission has (value) Serial Company Names, exceeding the allowable limit of (value).
DESCRIPTION OF ERROR:	A submission of the specified type contains too many "Serial Company Name" references.
SOLUTION:	Remove the excess "Serial Company Names" and resubmit.
ERR:	**TRAINING_CIK**
MSG:	Value for (value) is assigned to Training Agent (value).
DESCRIPTION OF ERROR:	The submission was designated as LIVE but one of the registrants is a Training Agent.
SOLUTION:	Change the submission to TEST or remove the Training Agent as a registrant and then resubmit.
ERR:	**UNREADABLE_SUBMISSION_FILE**
MSG:	Receipt Server cannot read submission file: (value).
DESCRIPTION OF ERROR:	This error is generated for an unprocessable submission.
SOLUTION:	Check that you compiled your submission correctly and that you have the latest EDGARLink software and templates.
ERR:	**UNREFERENCED_GRAPHIC_DOCUMENT**
MSG:	In (value): this graphic document must be referenced by an HTML <IMG> link.
DESCRIPTION OF ERROR:	A graphics **(.jpg** or **.gif**) document included in the submission as either a document or a referenced module or segment must be referenced via an HTML link.
SOLUTION:	Either reference the graphic document via an HTML link or remove the graphics document from the submission and resubmit.
ERR:	**UNRESOLVED_HTML_LINK**
MSG:	In (value): contains an unresolved link to (value).
DESCRIPTION OF ERROR:	All link references from within an HTML document must match the designated Filenames of the referenced documents. Any link within an HTML document that does not meet this standard will cause EDGAR to issue this error.
SOLUTION:	Please name all of your attached documents that are referenced by links within an HTML document. You must use only SEC-approved Filenames for your referenced documents
WRN:	**VALUE_IN_HIDDEN_FIELD**
MSG:	Hidden field (value) contains a value.
DESCRIPTION OF ERROR:	A hidden field in EDGARLink contains an entry.
SOLUTION:	Open the submission, remove text from the field, and retransmit.

APPENDIX E

E. Filing Fee Information

You must pay filing fees when you submit most registration statements under the Securities Act of 1933 and transactional filings such as merger proxy statements under the Securities Exchange Act of 1934. You do not pay an initial registration fee for mutual fund and unit investment trust registration statements, but you pay fees each year when you file your Form 24F-2.

Note: When you transmit a **test** submission, EDGAR checks your Mellon Bank fee deposit and informs you if you are lacking your fees.

You must follow the procedures outlined below to send fees electronically to Mellon Bank in Pittsburgh, Pennsylvania.

E.1 Where to Pay Filing Fees

Paper Filers: If you are submitting a filing in paper, you may either send the fee by wire transfer or check to Mellon Bank, or directly to the Commission at 450 Fifth Street, N.W., Washington D.C. 20549. **We cannot accept personal checks for payment of fees**.

Electronic Filers: If you are submitting a filing electronically or in paper under a hardship exemption, you **MUST** send the fee to Mellon Bank in Pittsburgh, Pennsylvania. You may make the payment to Mellon by wire transfer, mail or hand delivery.

Mellon Bank is the U.S. Treasury designated depository of SEC filing fees. The hours of operation at Mellon Bank are 8:30 a.m. to 6:00 p.m. Eastern time for wire transfers. Please allow sufficient time to complete your fee transactions prior to submitting filings that require fees. We will **not** accept your filing if we have not received sufficient funds when you file. We will, however, accept a rule 462(b) filing submitted between 5:30 p.m. and 10:00 p.m. Eastern time if the fee is received no later than the close of business on the next business day.

E.2 How to Send Filing Fees to Mellon Bank

Specific instructions on the various methods of making fee payments to Mellon Bank are as follows:

(a) **Wire Transfer:** Any bank or wire transfer service may initiate wire transfers of filing fee payments through the FEDWIRE system to Mellon Bank. You do not need to establish an account at Mellon Bank in order to remit filing fee payments.

You must include **the SEC's account number at Mellon Bank (9108739); and the payor's SEC-assigned CIK (Central Index Key) number (also known as the SEC-assigned registrant or payor account number)** in the wire transfer**.** To ensure proper credit and prompt filing acceptance you also must follow the FEDWIRE Instructions precisely and provide the required information in the proper format. You may obtain a copy of the

FEDWIRE Instructions at the following Internet address:
(*www.sec.gov/info/edgar/fedwire.htm*)

(b) **Mail and Hand Delivery:** For mail or hand delivery of fee payments, you should:

- make checks and money orders payable to the Securities and Exchange Commission, omitting the name or title of any official of the Commission; and
- include on the front of the check or money order the SEC's account number (9108739) and CIK number of the account to which the fee is to be applied.

You must address fees you transmit by mail to the Securities and Exchange Commission, Post Office Box 360055M, Pittsburgh, Pennsylvania 15252.

You hand deliver fee payments to Mellon Bank, 27th floor, Three Mellon Bank Center, Fifth Avenue at William Penn Way, Pittsburgh, Pennsylvania on weekdays from 7:30 a.m. to 4:00 p.m. (Eastern time). You cannot hand deliver a fee payment on a federal holiday. You must place all hand deliveries in a sealed envelope, with the Commission's lockbox number, 360055M, and the Commission's account number (9108739) written on the outside. You must include with all cash payments a separate sheet of paper providing the same information specified for checks and money orders.

E.3 Filings that Require Filing Fees

E.3.1 1933 Act Filings by Corporations

You must pay a filing fee with the following 1933 Act filings:

F-1	F-10	F-10EF	F-2
F-2D	F-3	F-3D	F-4
F-4EF	F-6	F-6EF	F-7
F-8	F-80	F-9	F-9EF
S-1	S-11	S-2	S-20
S-3	S-3D	S-4	S-4EF
S-8	S-B	SB-1	SB-2

You also must pay a fee with all rule 462(b) filings - submission types with a "MEF" suffix. You will be required to pay a filing fee on pre-effective amendments to registration statements (e.g., S-1/A) if additional securities are being registered in the amendment. Since you cannot register additional securities by post-effective amendment, no fee is required for these filings (e.g., S-8POS).

E.3.2 1934 Act Filings

You must pay a filing fee with the following 1934 Act filings:

SC TO-T SC TO-I SC 13E-3 SC13E4F
SC14D1F

A fee is sometimes required for the following 1934 Act filings:

PREM14A PREM14C PRER14A PRER14C SC 13E1

E.3.3 1933 and 1940 Act Filings by Investment Companies

You must pay a filing fee with the following EDGAR submissions made by investment companies:

24F-2NT N-2 N-5 N-14 8C N-14MEF

E.4 How to Calculate a Filing Fee

E.4.1 1933 Act Filings

The Commission sets filing fees under Section 6(b) of the Securities Act of 1933 Act for 1933 Act registration statements, including fees paid by investment companies with their Form 24F-2 submissions (24F2-NT), in accordance with the Investor and Capital Markets Fee Relief Act signed on January 16, 2002. For fiscal year October 1, 2002, through September 30, 2003, filing fees were set at $80.90 per million dollars. For the current fiscal year October 1, 2003, through September 30, 2004, filing fees were set at $126.70 per million dollars. Filing fees for fiscal year 2005 and subsequent fiscal years will be set no later than April 30 of the prior fiscal year. Fee rate changes will be posted on our web site (www.sec.gov).

For a 1933 Act filing other than a 24F-2NT, the aggregate total dollar amount of securities registered will appear in the pricing table on the cover page of the registration statement. Examples appear below for fee calculation for a registration statement and for an amendment filing.

E.4.1.1 1933 Act Filings Example 1

.Company A files a registration statement on August 30, 2003, covering a proposed public offering of one million shares of common stock. The registration statement also covers an offering of notes totaling $500 million. Company A's common stock is trading on NASDAQ at $16 1/2 per share. The 1933 Act fee for the registration statement would be $41,784.85 based on a fiscal year 2003 fee rate of $80.90 per million dollars. The calculation is presented below.

template amount for common stock	=	16500000 (1 million shares times the $16.5 market price)
template amount for debt	=	500000000 (total debt dollar amount registered)
total dollar amount registered	=	516500000
total fee calculation	=	516,500,000 times .0000809 = $41,784.85

E.4.1.2 1933 Act Filings Example 2

On January 17, 2004, Company A decides to amend its registration to add an additional 250,000 shares of common stock to the proposed offering. Company A's common stock is now trading on NASDAQ at $15 per share. The additional 1933 Act fee required with the registration statement amendment would be $475.13. The calculation is presented below.

template amount for common stock	=	3750000 (250,000 shares times the $15 market price)
fee calculation	=	3,750,000 times .0001267 = $475.13

E.4.2 1934 Act Filings

The basis for calculating the filing fee under for transactional filings under sections 13(e) and 14(g) of the Securities Exchange Act of 1934 is set forth in Rule 0.11 under the Act. In general, the fee is determined by multiplying the value of the transaction times the fee charge of $92 per million dollars. The value of the transaction is equal to one of the following:

- for going private transactions, the value of the securities to be acquired by the acquiring company;
- for proxy statements relating to a merger, acquisition or consolidation, the proposed cash payment and value of securities and other property to be transferred **to** the acquiring company;
- for proxy statements relating to a proposed sale of assets, the aggregate of cash and the value of securities and other property to be received by the registrant; or
- for tender offers, the value of securities or other property offered by the bidder.

E.4.2.1 1934 Act Filings Example

Company A is making a $1 billion cash tender offer for the securities of Company B. The fee required with the SC TO-T filing by Company A is $92,000. The fee was calculated by multiplying the $1,000,000,000 bid amount times the fee charge of 0.000092.

E.4.3 1939 Act Filings

The "Investor and Capital Markets Fee Relief Act" eliminated the Form T-3 $100 filing fee requirement under the 1939 Act.

E.5 Offsetting Fees

SEC regulations provide that only one fee is required for each transaction. In some instances, more than one SEC filing may be made with respect to a single transaction. EDGAR permits the issuer to offset the amount of fees due on a current filing with fees paid on a previous filing relating to the same transaction. An example of where a fee offset may be used appears below.

E.5.1 Offsetting Fees Example

Company A will issue 2 million shares of its common stock to acquire all the outstanding 3 million shares of Company B. Only Company B shareholders will vote on the acquisition. Company A shares trade on the New York Stock Exchange at $23 per share and Company B shares trade on NASDAQ at $7 1/2 per share. When Company B files its preliminary proxy material (PREM14A) describing the proposed acquisition by Company A, Company B will need to pay a filing fee of $2,070.

To calculate the fee, first you need to determine the value of the securities to be received by the acquiring company, in this case, Company A. The value ($22,500,000) was calculated by multiplying the outstanding shares of **Company B** (3,000,000 shares) by the market price of Company B's stock ($7 1/2 per share). You then arrive at the amount of the required fee payment ($2,070) by multiplying the computed securities value amount by the fee rate of $92 per million dollars (0.000092).

When Company A subsequently files its Form S-4 registration statement to register the securities it intends to issue in the acquisition of Company B, it will be required to pay a fee also totaling $2,070. The amount is the same because the basis for calculating the fee is the same under the 1933 and 1934 Acts. To ensure that only one fee is paid per transaction, when Company A files the registration statement, it must include Offset Payment tags in the header of their document. For the "AMOUNT" tag value, the company should indicate the dollar amount of the fees already paid in the prior filing ($2,070). Also needed is the CIK of the filer/registrant (Company B) who previously paid the offset amount, the Form type (PREM14A) where the offsetting amount was paid, and the file number of the PREM14A filing.

Rule 457(p) of Regulation C also permits you to offset a fee paid with respect securities that remain unsold after the completion, termination, or withdrawal of an offering. The total aggregate dollar amount of the filing fee associated with the unsold securities may be offset against the total filing fee due for a subsequent registration statement or registration statements filed within five years of the initial filing date of the earlier registration statement. The procedures for using the offset are the same as those discussed above.

For a 24F-2NT, the fee is computed as a percentage of net sales. An example of a fee calculation for a 24F-2NT appears below.

E.5.2 Example of Fee Calculation for 24F-2NT

For a 24F-2NT, the fee is computed as a percentage of net sales. An example of a fee calculation for a 24F-2NT appears below.

Fund F files a 24F-2NT on February 27, 2004, for the fiscal year ended November 30, 2004. Fund F fills out the items of Form 24F-2. The aggregate sale price of securities sold during the prior fiscal year pursuant to section 24(f) of the Investment Company Act of 1940 was $1,000,000. The total available redemption credits were $600,000. The net sales were $400,000.

The 1933 Act fee payable with the 24F-2NT filing would be $50.68, based on the SEC's fiscal year 2004 fee rate of $126.70 per million dollars. The fee calculation is presented below.

Header amount for Sale-Proceeds	=	$1,000,000
Header amount for Redeemed Value	=	$600,000
Fee calculation based on net sales	=	$400,000 times 0.12670 = $50.68

If the fee is calculated separately for each series of a series fund or each class of a multi-class fund, the EDGAR template should have a separate header line for Sales Proceeds and for Redeemed Value for each series or class.

APPENDIX F

F. Forms for Electronic Filing

F.1 Form ID Notes

When applying for EDGAR access codes, you must indicate whether you are a filer, filing agent, or training agent, as defined in Part I of the Form ID General Instructions. If you plan to file on EDGAR in more than one capacity, you must complete and submit a separate Form ID for each capacity. For example, if you want to make EDGAR submissions as a filer, a filing agent, and a training agent, you must submit a separate Form ID for each filing capacity. You will then receive instructions on how to receive three separate sets of CIKs and access codes.

If you are submitting a Form ID application as a registrant, you must have a manual signature of an associated person or an authorized representative of the registrant as required by the form. Acceptable positions or titles of an associated person are: president, partner, treasurer, secretary, director, officer, or attorney.

You may submit filings on your own behalf or use a filing agent. Training agents may only submit test filings.

F.2 Availability of Paper Forms

To obtain additional paper forms for electronic filing, call the SEC's Filer Support staff at (202) 942-8900, or the Publications Branch at (202) 942-4046. You can also download electronic copies of EDGAR-related forms from the (*www.sec.gov*) website.

Note: Blank pages in this appendix are for paper form continuity, only.

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OMB APPROVAL
OMB Number: 3235-0328
Expires: January 31, 2005
Estimated average burden hours per response: . .0.15

United States
Securities and Exchange Commission
Washington, D.C. 20549

FORM ID

UNIFORM APPLICATION FOR ACCESS CODES TO FILE ON EDGAR

PART I — APPLICATION FOR ACCESS CODES TO FILE ON EDGAR

Name of applicant (applicant's name as specified in its charter, except, if individual, last name, first name, middle name, suffix (e.g., “Jr.”)

Mailing Address or Post Office Box No.

City State or Country Zip

Telephone number (Include Area and, if Foreign, Country Code) ( )

Applicant is (*see* definitions in the General Instructions)

☐ Filer ☐ Filing Agent ☐ Training Agent ☐ Individual (if you check this box, you must also check either Filer, Filing Agent or Training Agent box)

PART II — FILER INFORMATION (To be completed only by filers that are not individuals)

Filer's Tax Number or Federal Identification Number (Do Not Enter a Social Security Number)

Doing Business As
Foreign Name (if Foreign Issuer Filer and applicable)

Primary Business Address or Post Office Box No. (if different from mailing address)

City State or Country Zip

State of Incorporation/Organization

Fiscal Year End (mm/dd)

PART III — CONTACT INFORMATION (To be completed by all applicants)

Person to receive EDGAR Information, Inquiries and Access Codes

Telephone Number (Include Area and, if foreign, Country Code) ( )

Mailing Address or Post Office Box No. (if different from applicant's mailing address)

City State or Country Zip

E-Mail Address

PART IV — ACCOUNT INFORMATION (To be completed by filers and filing agents only)

Person to receive SEC Account Information and Billing Invoices

Telephone Number (Include Area and, if Foreign, Country Code)
( )

Mailing Address or Post Office Box No. (if different from applicant's mailing address)

City State or Country Zip

PART V — SIGNATURE (To be Completed by all Applicants)

Signature: Type or Print Name:

Position or Title: Date:

Intentional misstatements or omissions of facts constitute federal criminal violations.

See 18 U.S.C. 1001.

Section 19(a) of the Securities Act of 1933 (15 U.S.C. 77s(a)), sections 13(a) and 23(a) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a) and 78w(a)), section 319 of the Trust Indenture Act of 1939 (15 U.S.C. 77sss), section 20 of the Public Utility Holding Company Act of 1935 (15 U.S.C. 79t) and sections 30 and 38 of the Investment Company Act of 1940 (15 U.S.C. 80a-29 and 80a-37) authorize solicitation of this information. We will use this information to assign system identification to filers, filing agents, and training agents. This will allow the Commission to identify persons sending electronic submissions and grant secure access to the EDGAR system.

SEC 2084 (02-02)
Previous form obsolete

Persons who potentially are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

Form ID

GENERAL INSTRUCTIONS

USING AND PREPARING FORM ID

Form ID must be filed by registrants, third party filers, or their agents, to whom the Commission previously has not assigned a Central Index Key (CIK) code, to request the following access codes to permit filing on EDGAR:

- Central Index Key (CIK) - The CIK uniquely identifies each filer, filing agent, and training agent. We assign the CIK at the time you make an initial application. You may not change this code. The CIK is a public number.
- CIK Confirmation Code (CCC) - You will use the CCC in the header of your filings in conjunction with your CIK to ensure that you authorized the filing.
- Password (PW) - The PW allows you to log onto the EDGAR system, submit filings, and change your CCC.
- Password Modification Authorization Code (PMAC) - The PMAC allows you to change your password.

An applicant must file this Form in electronic format via the Commission's EDGAR Filer Management website. Please see Regulation S-T (17 CFR Part 232) and the EDGAR Filer Manual for instructions on how to file electronically, including how to use the access codes.

An applicant also must file in paper by fax within two business days before or after filing electronically Form ID the notarized document, manually signed by the applicant over the applicant's typed signature, required by Regulation S-T Rule 10(b)(2) that includes the information contained in the Form ID filed or to be filed, confirms the authenticity of the Form ID and, if filed after electronically filing the Form ID, includes the accession number assigned to the electronically filed Form ID as a result of its filing. The applicant must fax the authenticating document to the Branch of Filer Support of the Office of Filings and Information Services at (202) 504-2474 or (703) 914-4240. If the fax is not received timely, the application for access codes will not be processed. The applicant will receive an e-mail message at the contact's e-mail address informing the applicant of the staff's response to the application and providing further guidance. If the application is not processed, the message will state why. For assistance with technical questions about electronic filing, call the Branch of Filer Support at (202) 942-8900. For assistance with questions about the EDGAR rules, Division of Corporation Finance filers may call the Office of EDGAR and Information Analysis at (202) 942-2940; and Division of Investment Management filers may call the IM EDGAR Inquiry Line at (202) 942-0978.

You must complete all items in any parts that apply to you. If any item in any part does not apply to you, please leave it blank.

PART I - APPLICANT INFORMATION (to be completed by all applicants)

Provide the applicant's name in English.

Please check one of the boxes to indicate whether you will be sending electronic submissions as a filer, filing agent, or training agent. Mark only one of these boxes per application. If you are an individual, however, also mark the "Individual" box.

- "Filer" - Any individual or entity on whose behalf an electronic filing is made.
- "Filing Agent" - A financial printer, law firm, or other party, which will be using these access codes to send a filing or portion of a filing on behalf of a filer.

- "Training Agent" - Any individual or entity that will be sending only test filings in conjunction with training other persons.
- "Individual" – A natural person.

PART II - FILER INFORMATION (to be completed only by filers that are not individuals)

The filer's tax or federal identification number is the number issued by the Internal Revenue Service. This section does not apply to individuals. Accordingly, do not enter a Social Security number. If an investment company filer is organized as a series company, the investment company may use the tax or federal identification number of any one of its constituent series. Issuers that have applied for but not yet received their tax or federal identification number and foreign issuers that do not have a tax or federal identification number must include all zeroes. A "foreign issuer" is an entity so defined by Securities Act of 1933 (15 U.S.C. 77a et seq.) Rule 405 (17 CFR 230.405) and Securities Exchange Act of 1934 (15 U.S.C. 78a et seq.) Rule 3b-4(b) (17 CFR 240.3b-4(b)). Foreign issuers should include their country of organization.

A foreign issuer filer must provide its "doing business as" name in the language of the name under which it does business and must provide its foreign language name, if any, in the space so marked.

If the filer's fiscal year does not end on the same date each year (e.g., falls on the last Saturday in December), the filer must enter the date the current fiscal year will end.

PART III - CONTACT INFORMATION (to be completed by all applicants)

In this section, identify the individual who should receive the access codes and other EDGAR-related information. Please include an e-mail address that will become your default notification address for EDGAR filings; it will be stored in the Company Contact Information on the EDGAR Database. EDGAR will send all subsequent filing notifications automatically to that address. You can have one e-mail address in the EDGAR Company Contact Information. For information on including additional e-mail addresses on a per filing basis, refer to Chapter 1 of the EDGAR Filer Manual.

PART IV - ACCOUNT INFORMATION (to be completed by filers and filing agents only)

Identify in this section the individual who should receive account information and/or billing invoices from us. We will use this information to process electronically fee payments and billings. If the address changes, update it via the EDGAR filing website, or your account statements may be returned to us as undeliverable.

PART V - SIGNATURE (to be completed by all applicants)

If the applicant is a corporation, partnership, trust or other entity, state the capacity in which the representative individual, who must be duly authorized, signs the Form on behalf of the applicant.

If the applicant is an individual, the applicant must sign the form.

If another person signs on behalf of the representative individual or the individual applicant, confirm the authority of the other person to sign in writing in an electronic attachment to the Form. The confirming statement need only indicate that the representative individual or individual applicant authorizes and designates the named person or persons to file the Form on behalf of the applicant and state the duration of the authorization.

SEC 2082 (02-02) **Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.**

OMB APPROVAL
OMB Number: 3235-0327
Expires: January 31, 2005
Estimated average burden hours per response. . . 0.10

UNITED STATES
Securities and Exchange Commission
Washington, D. C. 20549
FORM SE
FORM FOR SUBMISSION OF PAPER FORMAT EXHIBITS BY ELECTRONIC FILERS

_____ _____
Exact name of registrant as specified in charter | Registrant CIK Number

_____ _____
Electronic report, schedule or registration statement of which the documents are a part (give period of report) | SEC file number, if available

_____
Name of Person Filing the Document (If other than the Registrant)

SIGNATURES

Filings Made By the Registrant:
The Registrant has duly caused this form to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of _____, State of _____, 20_____.

_____
(Registrant)

By: _____
(Name and Title)

Filings Made by Person Other Than the Registrant:
After reasonable inquiry and to the best of my knowledge and belief, I certify on _____, 20_____, that the information set forth in this statement is true and complete.

By: _____
(Name)

_____
(Title)

GENERAL INSTRUCTIONS TO FORM SE

I. Use of Form SE

A. This form shall be used by an electronic filer for the submission of any required paper format exhibit pursuant to the Securities Act of 1933, the Securities Exchange Act of 1934, the Public Utility Holding Company Act of 1935, the Trust Indenture Act of 1939, or the Investment Company Act of 1940, provided that submission of such exhibit in paper format is permitted pursuant to Rule 201 or Rule 202 of Regulation S-T (§§232.201 and 232.202 of this chapter). It also may be used for the submission of any other paper format document permitted by Rule 311 of Regulation S-T (§232.311 of this chapter).

B. Attention is directed to the General Rules and Regulations under the Securities Act of 1933, the Securities Exchange Act of 1934, the Trust Indenture Act of 1939, the Public Utility Holding Company Act of 1935 and the Investment Company Act of 1940. Requirements applicable to electronic submission are set forth in Regulation S-T (Part 232 of this chapter) and the EDGAR Filer Manual.

II. Preparation and Filing of the Form

A. Four complete copies of the Form SE and three complete copies of exhibits filed thereunder shall be submitted in paper format.

B. The Form SE shall be submitted in the following manner:

1. If the subject of a temporary hardship exemption is an exhibit only, the exhibit shall be filed under cover of this form no later than one business day after the date on which the exhibit was to be filed electronically.

2. An exhibit filed pursuant to a continuing hardship exemption, or any other document filed in paper under cover of Form SE (other than an exhibit filed pursuant to a temporary hardship exemption), as allowed by Rule 311 of Regulation S-T, may be filed up to six business days prior to, or on the date of filing of, the electronic format document to which it relates but shall not be filed after such filing date. If a paper document is submitted in this manner, requirements that the document be filed with, provided with or accompany the electronic filing shall be satisfied. Any requirements as to delivery or furnishing the information to persons other than the Commission shall not be affected by this Instruction.

C. The registrant, or person other than the registrant, shall identify the documents being filed. Attach any paper format exhibit and an exhibit index as required by Item 601 of Regulation S-K (§229.601 of this chapter).

D. One copy of the form shall be manually signed by each person on whose behalf the form is submitted or by an authorized representative. If the form is signed by the authorized representative of a person (other than an executive officer or general partner), evidence of the authority of the representative to sign on behalf of such person shall be filed with the form, provided, however, that a power of attorney for this purpose that is already on file with the Commission may be incorporated by reference.

E. If the form is submitted in connection with a temporary hardship exemption, signatures may be in typed form rather than manual format.

http://www.sec.gov/divisions/corpfin/forms/se.htm
Last update: 02/11/2002

SEC 2348 **Potential persons who are to respond to the collection of information contained in this form are**

(02-02) **not required to respond unless the form displays a currently valid OMB control number.**

OMB APPROVAL
OMB Number: 3235-0425
Expires: January 31, 2005
Estimated average burden hours per response: 0.33

United States
Securities and Exchange Commission
Washington, D.C. 20549

FORM TH
NOTIFICATION OF RELIANCE ON TEMPORARY HARDSHIP EXEMPTION

Report, schedule or registration statement to which the hardship exemption relates (give period of report if applicable)	SEC file number, if available

Name of Person Filing the Document
(If Other than the Registrant)

Part I — Registrant Information

Full Name of Registrant

Address of Principal Executive Office

Street and Number

City, State and Zip Code

Part II — Information Relating to the Hardship

Furnish the following information:

1. A description of the nature and extent of the temporary technical difficulties experienced by the electronic filer in attempting to submit the document in electronic format.
2. A description of the extent to which the electronic filer has successfully submitted documents previously in electronic format with the same hardware and software, in test or required filings.
3. A description of the burden and expense involved to employ alternative means to submit the electronic submission in a timely manner.

Any other reasons why an exemption is warranted.

Part III — Representation of Intent to Submit Confirming Electronic Copy

The registrant shall include a representation that a confirming electronic copy of the document filed in paper will be filed in accordance with Rule 201(b) of Regulation S-T (§232.201(b)).

Part IV — Contact Person

Name and telephone number of person to contact in regard to this notification;

_____ (_____) _____

Name Area Code Telephone No.

Part V — Signatures

_____

Name of registrant as appears in charter:

has caused this notification to be signed on its behalf by the undersigned, being duly authorized:

Date: _____ By: _____

Instruction: This form may be signed by an executive officer of the registrant or by any other duly authorized representative. Signatures may be in typed form rather than in manual format.

GENERAL INSTRUCTIONS

1. Rule 201(a) of Regulation S-T requires electronic filers relying on a temporary hardship exemption to file this form in addition to filing a paper copy of a document otherwise required to be filed in electronic format.

2. Four signed copies of this form shall accompany the paper format document and shall be filed within one business day after the date upon which the document filed in paper originally was to be filed electronically.

3. Signatures to the paper format document being filed pursuant to the exemption may be in typed form rather than manual format. *See* Rule 302 of Regulation S-T (§232.302 of this chapter). All other requirements relating to paper format filings, including number of copies to be filed, shall be satisfied.

http://www.sec.gov/divisions/corpfin/forms/th.htm
Last update: 02/11/2002

APPENDIX G

G. Glossary of Commonly Used Terms, Acronyms, and Abbreviations

ACCEPTANCE MESSAGE	Notification from the SEC that an electronic submission has met the minimum filing requirements and been accepted by EDGAR. If the submitter or filer has an Internet electronic mail (e-mail) address, the acceptance messages are sent by e-mail to that account. Acceptance messages are also sent to all Internet e-mail addresses on the Notification page.
ACCEPTANCE REVIEW	Procedural checks performed by EDGAR to determine whether a filing meets certain minimum filing requirements. The requirements may relate to the composition and completeness of the submission package, as well as to the particular type of filing being made.
ACCEPTED	The term that describes a filing that has successfully passed acceptance review. A live filing is deemed public at this point.
ACCESSION NUMBER	A unique number generated by the EDGAR system for each electronic submission. Accession numbers are reported to submitters and filers in the acceptance and suspense messages. Assignment of an accession number does not mean that EDGAR has accepted your submission.
ASCII	American Standard Code for Information Interchange. The ASCII character code must be used for asynchronous transmissions.
ASYNCHRONOUS	A method of data transmission.
ATTACHED DOCUMENTS LIST	EDGARLink page 2.
BROWSER	Commercially available software used in viewing on the Internet. The most popular versions are Netscape and Internet Explorer.
CCC	CIK Confirmation Code.
CENTRAL INDEX KEY (CIK)	A unique number assigned by the SEC, distinguishing the company or individual to which it is assigned. Used by EDGAR to identify either a submitter (LOGIN CIK) or filer.
CIK	Central Index Key

CIK CONFIRMATION CODE (CCC)	An eight-character code that EDGAR uses in conjunction with the CIK to authenticate a filer.
CONFIDENTIAL	Refers to portions of documents omitted from public filings pursuant to SEC rules (e.g., Rule 406 under 1933 Act).
CONFIRMING COPY	An electronic copy of a paper filing. The paper filing being the official copy and the confirming copy being an electronic duplicate.
COOKIE	A unique string of letters and numbers that the web server stores in a file on your hard drive. This method is used by web designers to track visitors to a web site so the visitors do not have to enter the same information every time they visit a new page or revisit the site.
CORRESPONDENCE SUBMISSION	A submission type EDGAR participants may use to submit non-public information, generally correspondence, to the SEC staff that is not disseminated immediately. The SEC staff may release all or portions of these documents electronically if they relate to the staff's review process. See SEC Press Release 2004-89, "SEC Staff to Publicly Release Comment Letters and Responses."
DATA FIELD	An identifier that labels specific information submitted to EDGAR. Data fields are created by placing angle brackets on either side of a term. An end data field is distinguishable from a begin data field by the "/" (virgule/slash) immediately following the opening angle bracket (<). For example, the beginning and end of a table would be signified by <TABLE> and </TABLE>, respectively.
DIRECT TRANSMISSION	An electronic submission sent via a modem and dial-up telephone or leased line or Internet.
DOCUMENT	Document is a generic term for the various forms, reports, schedules, exhibits, items of correspondence, etc., that comprise filings and other submissions. An electronic document originating with a filer or agent can only be sent as part of a submission. A document is a discrete unit of text. One or more documents comprise an electronic submission. Examples of documents include a 1933 Act registration statement, a 1934 Act Form 10-Q, or a cover letter. Each exhibit is a separate document within a submission.
DOCUMENT HEADER	A header used within an EDGAR submission to indicate, by the appropriate use of tags and tag values, the document type, and if desired, the description of the document. EDGARLink constructs document headers for each separate document contained within a submission.

DOCUMENT TYPE	Submissions received may consist of more than one document. For example, a Form 10-K, an exhibit, and a cover letter constitute three separate documents in one submission. Each document must begin with a document header. A Form 10-K submission must contain at least one document, which is the Form 10-K.
EDGAR	The SEC's Electronic Data Gathering, Analysis, and Retrieval system for electronic filing.
EDGARLink for Windows	Filer assistance, pre-validation, and communications software package provided to registered EDGAR filers by the SEC. Designed for use with MS Windows 98, 2000, NT, and XP. Referred to as Modernized EDGARLink.
ELECTRONIC FILER	A person or entity whose required filings must be submitted electronically.
ELECTRONIC FILING	A document or series of documents submitted in electronic format, at least one of which is required to be filed with the SEC pursuant to the federal securities laws.
E-MAIL	A regulated electronic mail service in EDGAR that provides for the delivery of acceptance and suspense messages from the SEC via the Internet. **Note:** EDGAR does not e-mail requested Return Copies. You can download them from the Filing website; see Chapter 6.
FILE NUMBER	A number assigned by the SEC to registrations, applications, and reports.
FILER	A person or entity on whose behalf an electronic filing is made.
FILING AGENT	A financial printer, law firm, or other party that will be sending filings on behalf of a filer.
FILING TYPES	A distinct type of submission that must be filed pursuant to the federal securities laws (e.g., 1934 Act Form 10-K or a preliminary proxy statement).
FORM ID	The form used to apply for access codes needed to use EDGAR, namely the CIK, Password, CCC, and PMAC.
FORM SE	A Form "Separate Exhibit" accompanies all exhibits to electronic filings that are submitted in paper.

FORM TH	The form used to notify the Commission that the filing is being made in paper pursuant to a temporary hardship exemption, as specified by Rule 201 of Regulation S-T.
FTP	File Transfer Protocol.
FWS	Filing website.
HTML	Hypertext Markup Language is a simple markup language you can use to create documents that are portable from one platform to another. It consists of tags that you use to describe data elements within your submission.
INTERNET	An electronic network of computers that transmits data. The SEC uses the Internet to provide access to its web site and to transmit acceptance and suspense notification messages.
INTERNET ADDRESS	Synonym for the e-mail address for filers with Internet addresses.
ISP	Internet Service Provider.
LDAP	Lightweight Directory Access Protocol.
LEGACY	All EDGAR Release versions prior to Release 7.0.
LOCKBOX	The term used to describe the arrangement with the U.S. Treasury-designated depository to collect and deposit checks, money orders, cash, and wire transfers to an SEC account at the depository.
MAIN PAGE	EDGARLink page 1.
MASTER SEGMENT	In EDGAR, a segment, referred to as a subordinate segment, is a document (partial or whole) that is to be included into a submission once it has been processed by EDGAR. The master segment is the final submission you transmit to EDGAR that incorporates all the previously submitted subordinate segments.
MODULAR SUBMISSION	In EDGAR, a modular submission is a document intended to be "included," i.e., physically incorporated, into another submission in a future submission. You can include modular submissions in a filing by using special tags.
MODULE/SEGMENT LIST	EDGARLink page 4.

NESTED	Certain data fields that must appear together are "nested". In the tables beginning with Section 4.6, the lead fields are shown first in nested groupings. The fields that must follow are shown with the same number plus an alpha designation (e.g., 5, 5a, etc.) When you use nested fields, not all of the possible nested fields may apply to your situation. You should only use the fields that apply. Certain nested field sets also require an end field.
NON-PUBLIC	Information that is not immediately disseminated publicly. Correspondence is non-public information. However, the SEC staff may release all or portions of these documents electronically if they relate to the staff's review process. See SEC Press Release 2004-89, "SEC Staff to Publicly Release Comment Letters and Responses."
NOTIFICATION INFORMATION	EDGARLink page 3.
N-SAR	Investment Management Semiannual Report.
PASSPHRASE	A security code used in conjunction with the CIK to generate a set of EDGAR Access Codes. You must enter these two codes correctly to generate New or Replacement EDGAR Access Codes.
PASSWORD	A unique, confidential code assigned to EDGAR participants that must be used in conjunction with the CIK number. You must enter these two codes correctly to access EDGAR. You must use the Form ID to apply for a password.
PDF	Portable Document Format.
PDN	Public Data Network.
PMAC	Password Modification Authorization Code. An eight-character code that authenticates a request to change a password.
PPP	Point-to-Point Protocol.
REGISTRANT	The issuer of securities for which a registration statement, report, proxy, or information statement is filed.
RETURN COPY	A copy of an accepted filing posted on the Filing website and available to registrants and co-registrants only.
SCP	Secure Copy; see SSH.
SEC	U.S. Securities and Exchange Commission.

SEGMENTED FILING	A submission comprised of segments submitted separately, and later combined at the direction of the filer to make a single complete submission.
SGML	Standard Generalized Mark-up Language.
SROs	Self-Regulatory Organizations. Example SROs are: NYSE - New York Stock Exchange BSE - Boston Stock Exchange NASD - National Association of Securities Dealers See Appendix C for a complete list.
SSH	Secure Shell Protocol; a transport layer protocol, which runs on top of TCP/IP and provides a mechanism for secure file transfers (SCP). A UNIX-based command interface and protocol for securely getting access to a remote computer.
SUBMISSION	A submission is the fundamental unit of information that is transmitted to EDGAR for receipt, validation, and acceptance. It is the conveyance of a document or series of documents, in electronic format, to the SEC via EDGAR.
SUBMISSION MEDIUM	One of the following three methods that you may use to submit filings via EDGAR: direct dial; Internet; or leased line connection.
SUSPENDED FILING	Filings that have not successfully passed EDGAR's acceptance review are placed in a suspended status indicating fatal flaws within the submission. Suspended filings are deleted in six business days.
SUSPENSE MESSAGE	Notification from the SEC that an electronic submission has not met the minimum filing requirements and been suspended by EDGAR. If the filer has an Internet address on file, the suspense messages are sent electronically to that Internet address. Suspense messages are also sent to all Internet addresses on the Notification page.
TEST FILING	A submission made to EDGAR to test the ability to create a filing in an EDGAR-acceptable format. Such filings are neither publicly available nor retained on the filing database. EDGAR sends the results of a test filing acceptance review to the filer via acceptance or suspense messages. A test filing cannot be changed to a live filing.
TRAINING AGENT	A person or entity which sends only testing filings in conjunction with training other persons.

TYPE 1	A module or segment that contains a portion of a document that is positioned within a submission using the <MODULE> or tags.
TYPE 2	A module or segment that contains an entire document, or documents, positioned at the end of a submission much like an appendix.
URL	Universal Resource Locator, also known as an Internet address.
VALUE	Information that is supplied by the filer and inserted in a data field. For example, the Name data field would indicate the name of the person to be contacted who could answer questions about a particular filing.
XFDL	Extended Forms Definition Language
XML	Extensible Markup Language

APPENDIX H

H. Form 13F Special Electronic Filing Instructions

H.1 Submission Types 13F-HR(/A) AND 13F-NT(/A):

The following instructions relate solely to the requirements for preparing electronic filings of reports on Form 13F sent to the SEC on EDGAR submission types 13F-HR and 13F-NT. For additional requirements concerning content, please refer to the rules governing Form 13F, Release No. 34-40934 (Jan. 12, 1999), and "Frequently Asked Questions About Form 13F" on our website: (*www.sec.gov/divisions/investment/13ffaq.htm*). For additional help with the preparation of the electronic submission, contact Filer Support at (202) 942-8900.

You must send submission types 13F-HR and 13F-NT in ASCII format. Do not submit the 13F Information Table of Holdings in HTML or spreadsheet format that uses a commercial spreadsheet program (i.e., EXCEL or LOTUS 1-2-3 formatted spreadsheets are not acceptable).

Use the following information to select the correct submission type:

If Form 13F Report Type is:	Select EDGAR Submission type:
13F HOLDINGS REPORT	
Initial Filing	13F-HR
Amendments	13F-HR/A
13F NOTICE	
Initial Filing	13F-NT
Amendments	13F-NT/A
13F COMBINATION REPORT	
Initial Filing	13F-HR
Amendments	13F-HR/A

You should designate the Report Type on the cover page of the Form 13F report. Special Instruction 6 of Form 13F explains how to select the correct report type.

H.2 Structure of 13F-HR Electronic Submission

The 13F-HR submission consists of three parts combined into one file. This file is attached to the template, which then becomes your 13F-HR submission:

1. Form 13F Cover Page
2. Form 13F Summary Page
3. Form 13F Information Table

Present the text for the Cover and Summary Pages on lines that do not exceed 80 characters.

Present the Information Table in a table format. No line of the Information Table may exceed 132 characters in length.

H.2.1 Data Field Information

Sample data field information for a 13F-HR submission is shown in the sample below.

H.2.2 Report Format

In the report, include the Form 13F Cover Page (including the Filer's Representation), the Form 13F Summary Page, and the 13F Information Table specified below. You may include additional textual statements within the report.

Note: You cannot submit 13F documents to EDGAR in HTML format.

H.2.3 Cover Page

On the Cover Page, you should include the period-end date, the name and address of the institutional investment manager filing the report, the signature, name, title and phone number of the person signing the report, and, if applicable, a List of Other Managers Reporting for this Manager. The Cover Page should also provide identification of an amendment filing, include the 13F file number of the manager filing the report, and designate the report as one that names other reporting manager(s) reporting for you, reports holdings over which the reporting manager exercises discretion, or both. If this is your first 13F submission, leave the file number blank. You will find your assigned file number on your acceptance message.

Note: When filing a Form 13F Notice (13F-NT), submit only a cover page.

H.2.4 Summary Page

On the Summary Page, include a Report Summary and a List of Other Included Managers for which you are reporting (if applicable). In the Report Summary, include the Number of Other Included Managers (if applicable), an Information Table Entry Total, and an Information Table Value Total. You must round the Value Total to the nearest thousand dollars, and omit the last three places.

H.2.5 Information Table Format

In the Information Table, you must include the information required by Columns 1 through 8 of Form 13F. Where possible, the data for Column 1 (Name of Issuer) and Column 2 (Title of Class) should correspond to that supplied in the SEC Official List of 13F Securities. You must round entries in Column 4 (Value) to the nearest thousand dollars, and omit the last three places.

The data for Column 7 (Other Managers) must consist of the two digit code(s) assigned to the other manager(s). If you include more than one code in a response to this column, insert spaces between codes. Repeat security holdings entry lines as necessary.

You may include data captions or blank lines in your 13F Information Table optional column headings to assist persons reading a printout.

H.3 Additional Documents

While we do not require additional documents, you may include additional documents in your 13F-HR and 13F-NT submissions; i.e., exhibits and cover letters.

H.4 Test Filings

We encourage you to submit test filings on submission types 13F-HR and 13F-NT. You should prepare test filings in accordance with these instructions for preparing submission types 13F-HR and 13F-NT submissions and submit them using any of the acceptable methods of transmission, with the following exceptions:

- You must activate the TEST radio button

For the Following Submission and Document Types:

13F-HR	13F-NT
13F-HR/A	13F-NT/A

Key to Level of Requirement for Data Fields:

1 -- Required
2 -- Required when applicable
3 -- At least one required

4 -- Optional
5 -- Required for confirming copies

Code	Data Fields	Value	Format
1	TYPE	13F-HR	See List Above
1	PERIOD	09/30/97	Up to 20 characters
1	FILER		
1	CIK	123456	Up to 10 digits
1	CCC	MYCCC*92	8 characters
4	FILER		
1	SROS	NONE	Up to 4 characters
4	NAME	A. Jones	Up to 30 Characters
4	PHONE	202-555-1111	Up to 20 Characters

Sample Submission -- Form 13F Holdings Report -- Submission Type 13F-HR

The following sample submission of a Form 13F Holdings Report (submission type 13F-HR). It includes sample data fields on the Main Page of the template and sample text of the report. The text includes a cover section, a signature section, a summary, and the Information Table.

Data Field Information:

TYPE		13F-HR
PERIOD		09/30/00
FILER		
	CIK	1234567890
	CCC	x21234@1
SUBMISSION-CONTACT		
	NAME	A. Jones
	PHONE	202-555-1111

H.4.1 Sample text of the 13F-HR

The text of the document to be attached on the Documents Page includes the following information in an ASCII text file:

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON D.C. 20549
FORM 13F
FORM 13F COVER PAGE

Report for the Calendar Year or Quarter Ended: September 30, 2000
Check here if Amendment [ ]; Amendment Number:

This Amendment (Check only one.): [ ] is a restatement.
[ ] adds new holdings entries.

Institutional Investment Manager Filing this Report:

Name: Impressive Management, Inc.
Address: 1111 West Street
Suite 222
New Town, NY 11111
13F File Number: 28-99999

The institutional investment manager filing this report and the person by whom it is signed hereby represent that the person signing the report is authorized to submit it, that all information contained herein is true, correct and complete, and that it is understood that all required items, statements, schedules, lists, and tables, are considered integral parts of this submission.

Person Signing this Report on Behalf of Reporting Manager:

Name: John Jay Doe
Title: Counsel
Phone: 212-555-1234

Signature,	Place,	and Date of Signing:
John Jay Doe	New Town, New York	October 31, 2000

Report Type (Check only one.):

[X] 13F HOLDINGS REPORT.
[ ] 13F NOTICE.
[ ] 13F COMBINATION REPORT.

List of Other Managers Reporting for this Manager:
<PAGE>

FORM 13F SUMMARY PAGE
Report Summary:
Number of Other Included Managers: 3
Form 13F Information Table Entry Total: 1111
Form 13F Information Table Value Total: $333,333

List of Other Included Managers:

No.	13F File Number	Name
01	28-80011	ABC INVESTMENT MANAGERS, INC.
02	28-80021	DEF INVESTMENT MANAGERS, INC.
03	28-80031	GHI INVESTMENT MANAGERS, INC.

<PAGE>

FORM 13F SPECIAL ELECTRONIC FILING INSTRUCTIONS Continued

<TABLE> <C> <C>

FORM 13F INFORMATION TABLE

NAME OF ISSUER	TITLE OF CLASS	CUSIP	VALUE (x$1000)	SHARES/ PRN AMT	SH/ PRN	PUT/ CALL	INVSTMT DSCRETN	OTHER MANAGERS	VOTING AUTHORITY SOLE	SHARED	NONE
AAVID THERMAL TECHNOLOGIES INC	COM	001957109	5223	85440	SH		DEFINED	01	35162	0	50278
ABBOTT LABORATORIES INC	COM	002824100	2744	67336	SH		DEFINED	01	28300	0	39036
AMERICAN EXPRESS CO	COM	025816109	988	20000	SH		OTHER	01 02 03 04	0	20000	0
AUTOMATIC DATA PROCESSING INC	LYON SUB ZERO	053015AC7	32785	61860000	PRN		DEFINED	01	0	0	0
BALLY TOTAL FITNESS HLDG CORP	COM	05873K108	1216	70000	SH		SOLE		70000	0	0
BATTLE MTN GOLD CO	PFD CONV $3.25	071593907	155	2930	SH		SOLE		2930	0	0
BLACK & DECKER CORP	COM	091797100	3182	84000	SH		DEFINED	02	38100	0	45900
BUCKEYE PARTNERS L P	UNIT LTD PARTN	118230101	1712	20000	SH		SOLE		20000	0	0
CALDOR CORP	PUT	127787958	100	1122	SH	PUT	SOLE		1122	0	0
CHEVRON CORPORATION	COM	166751107	3275	58356	SH		DEFINED	03	31756	0	26600
COCA COLA CO	COM	191216100	1986	24000	SH		OTHER	01 02 03 04	0	24000	0
COMPAQ COMPUTER CORP	COM	204493100	2611	67600	SH		DEFINED	02	31900	0	35700
CPC INTERNATIONAL, INC	COM	126149103	4225	60900	SH		DEFINED	01	21300	0	39600
EXXON CORP	COM	302290101	98648	1210400	SH		OTHER	01 02 03 04	0	1210400	0
FEDERAL HOME LOAN MRTG CORP	COM	313400301	853	10000	SH		OTHER	01 02 03 04	0	10000	0
FORD MOTOR CO	COM	345370100	1470	42750	SH		DEFINED	05	17550	0	25200
HUMANA INC	COM	444859102	2347	93400	SH		DEFINED	01	51400	0	42000
JOHNSON & JOHNSON	COM	478160104	5000	54200	SH		DEFINED	05	17300	0	36900
LVHM MOET HENNESSY LOU VUITTON	SPONSORED ADR	502441207	1107	12000	SH		OTHER	01 02 03 04	0	12000	0
MCI COMMUNICATIONS CORP	COM	552673105	1921	63500	SH		DEFINED	04	26800	0	36700
MOBILE TELECOMMUNICATIONS TECH	CALL	607406905	185	10000	SH	CALL	SOLE		0	0	0
PITNEY BOWES INC	COM	724479100	1225	25000	SH		SOLE		25000	0	0
SECURITY DYNAMICS TECHNOLOGIES	COM	814208904	7523	96600	SH		DEFINED	03	40900	0	55700

</TABLE>

Appendix I

I. Instructions for Attaching Unofficial PDF Documents to Electronic Submissions

I.1 Overview

The following instructions tell how you can prepare EDGAR-acceptable electronic filings with attached Portable Document Format (PDF) documents. For additional help with the preparation of electronic submissions, contact Filer Support at (202) 942-8900.

PDF is a robust markup language and an open de facto standard, developed by Adobe Systems Incorporated, for worldwide electronic document distribution. PDF allows you to create graphic-intensive documents that are portable from one platform to another. It preserves all of the fonts, formatting, colors, and graphics of any source document, regardless of the application and platform used to create it. Once you have converted a document from its original format to PDF format using Adobe's Acrobat tool, the PDF document can be shared, viewed, navigated, and printed exactly as intended by anyone using Adobe's Acrobat Reader. This powerful data representation method can enhance the way you can present public information, and the way our analysts and other end-users digest information throughout EDGAR.

For a complete set of supporting technical documents and specifications for PDF, please see the following web site:

(*http://partners.adobe.com/asn/developer/technotes.html*)

PDF documents submitted to EDGAR are unofficial copies of an official document (in ASCII/SGML text or HTML format). Unofficial PDF documents may not be submitted to EDGAR without their official ASCII versions and they must follow the official filing when attached in the submission. EDGAR will suspend any filing containing only PDF documents.

PDF documents contain a mix of binary and ASCII content. As with any attached document, Modernized EDGAR will encode (MIME) PDF documents when they are attached to an official filing. Any official document within a filing may have one supplemental unofficial PDF document also attached within the *same* submission.

The media by which you may submit PDF documents are the same as for other EDGAR filings. Currently, you can submit filings via direct dial transmission, Internet, or Leased Line. The Filer Manual details each type of media transmission and in the Leased Line Specification Document, respectively. Your submission, including all attached documents, must not exceed 100 MB. You should consider the possible negative upload and end-user access ramifications of attaching a large PDF document to your filing. On average, submissions with PDF documents attached will increase your average filing size by about 200-400 percent. We also strongly recommend that you use color combinations for background and text in your submission documents which will enable us to successfully print them in black-and-white once we have received them in-house.

I.2 EDGAR Support Restrictions for PDF

As with its HTML support, EDGAR enforces several restrictions on the PDF standard. The following restrictions are enforced for all unofficial PDF documents that are included in an EDGAR submission:

- No Active Content (Actions, embedded JavaScript, etc.) is allowed
- No External References (Destinations, Hyperlinks, etc.) are allowed
- PDF documents must have an official ASCII/SGML or HTML counterpart (a "twin" document in official format) within the filing

If EDGAR detects a formatting, encoding, or content problem within an attached PDF document, EDGAR will raise a warning about the issue but will NOT automatically suspend the filing. EDGAR will discard the unofficial PDF document from the official LIVE/TEST filing and will accept and disseminate the remainder of the filing normally. If this situation occurs, you will receive a notification containing the warning that the PDF document was discarded before dissemination.

EDGARLink attaches a PDF document to a filing in a similar manner as it attaches an ASCII/SGML or HTML document.

I.3 Module/Segment Processing with PDF Documents

EDGAR provides limited support for PDF documents as part of module or segment processing. Type 1 modules or segments (partial documents) are not allowed in PDF format. Only Type 2 modules or segments (complete documents) can be submitted in PDF format. You may want to submit your PDF documents before submitting the rest of your filing because of large filing transmission issues. Through the use of modules/segments, EDGAR can assemble these large documents into the filing at the Host, without delaying the receipt of the entire filing.

As with any other kind of Type 2 module or segment submission filed with EDGAR, you may include a complete PDF document as an attachment to a module or segment submission template, Template #5.

A master submission may reference the PDF module or segment in a normal Type 2 fashion by using the Attached Documents page of the submission templates.

I.4 ASCII/SGML Functionality Not Supported Within PDF Documents

EDGAR will **NOT** support any ASCII/SGML tags within the PDF document text. These documents will not be properly processed by EDGAR and may be removed.

APPENDIX J

J. Series and Classes (Contracts) Information Page

J.1 Introduction

The Series and Classes (Contracts) Information page provides to certain investment companies (referred to as S/C Funds in this discussion) a mechanism to enter series and classes (contracts) information in order to establish identifiers in support of proposed SEC rules contained in Release 33-_____(Mar. ___, 2004), "Rulemaking for EDGAR System." We recommend that you refer to the SEC rule release in conjunction with this appendix. The release describes the proposed series and class (contract) identification requirement process as follows:

> "We propose to begin implementation of this requirement by having all S/C Funds enter their existing series and class (and contract) identification onto a special section of the EDGAR Filing Website (the "Series and Classes (Contracts) Information Page."). Each S/C Fund will enter information for each of its existing series and classes (or contract) at this website page; each will provide series names, class (or contract) names, and ticker symbols, if any; after this information is entered, we will issue series and class identifiers. These identifiers will be ten characters in length (nine numbers preceded by an "S" for series identifiers and a "C" for class (contract) identifiers) and will uniquely, and persistently, identify each series and/or class (or contract). These identifiers will be available to the public. Information filed with us containing these identifiers will be searchable by the public and our staff using the series and class (contract) identifiers and also using the series and class (contract) names without the need for reference to the S/C Fund issuing the series and/or class (contract). The information relating to its series and classes (contracts), including their identifiers, will be available to the S/C Fund quickly via e-mail notification following the entering of information and at the EDGAR Filing Website, from which the S/C Fund may copy it as needed. The S/C Fund will also use the Series and Classes (Contracts) Information Page to update series and class (contract) information as required upon specified events, such as name change and deactivation, liquidation, or other events resulting in the elimination of a series or class or deregistration of the S/C Fund."

In the release, the Commission also proposes that these identifiers would be part of the official filing:

> "We propose to amend this definition to provide that the electronic identification of investment company type and inclusion of identifiers for series and class (or contract, in the case of separate accounts of insurance companies), as we propose to require under Rule 312 of Regulation S-T, would be deemed part of the official filing. Failure of an investment company to include correctly the required identifiers willwould mean that a filing for that series and/or class (or contract) has not been made."

The investment companies (S/C Funds) that need to enter series and class (contract) information to obtain identifiers are filers whose last registration statement and/or post-effective amendment was filed on:

- Form N-1A (Mutual Fund)
- Form N-3 (Separate Account registered as Open-End Management Investment Company)
- Form N-4 (Variable Annuity UIT Separate Account)
- Form N-6 (Variable Life UIT Separate Account)

The proposing release outlines the proposed implementation of the requirements to electronically collect and utilize series and class (contract) information in two distinct periods. In the initial time period, all existing S/C Funds would obtain series and class (contract) identifiers using the software functions described in this section. After the initial period, S/C Funds would be required to provide the series and class (contract) identifiers on specified filings and would receive identifiers for a new series and/or class (contract) at the time of the substantive filing that adds the new series and/or class (contract). This appendix describes the functions that support the initial period. The software for the second period to support providing the series and class (contract) identifiers on specified filings would be implemented at a future date. It is anticipated that, when the software for the second period is implemented, this initial capability would be phased out after an overlapping time period.

J.1.1 Series and Classes (Contracts) – Initial Period

S/C Funds will enter Series and Classes (Contracts) information using the Series and Classes (Contracts) Information page in order to obtain series and class (contract) identifiers.

J.1.2 Navigating to the Series and Classes (Contracts) Information Page

You can get to the Series and Classes (Contracts) Information page to enter series and classes (contracts) information from the Retrieve/Edit Company and Submission Data page, Figure J–2, on the EDGAR Filing website (*https://www.edgarfiling.sec.gov*). These steps will get you to the page:

4. Login to EDGAR (see Chapter 3 if you need detailed instructions)
5. Click on Retrieve/Edit Data under the category "Information Exchange" on the EDGAR menu on the left side of the EDGAR Welcome page.
6. The Retrieve/Edit Data page (Figure J–1) appears and prompts you for your CIK and CCC information. This CIK is the one with which the series and classes (contracts) entered later will be associated. Steps:
    - Enter your CIK in the CIK field and press [Tab].
    - Enter your CCC in the CCC field.
    - Click on the [Continue] button.

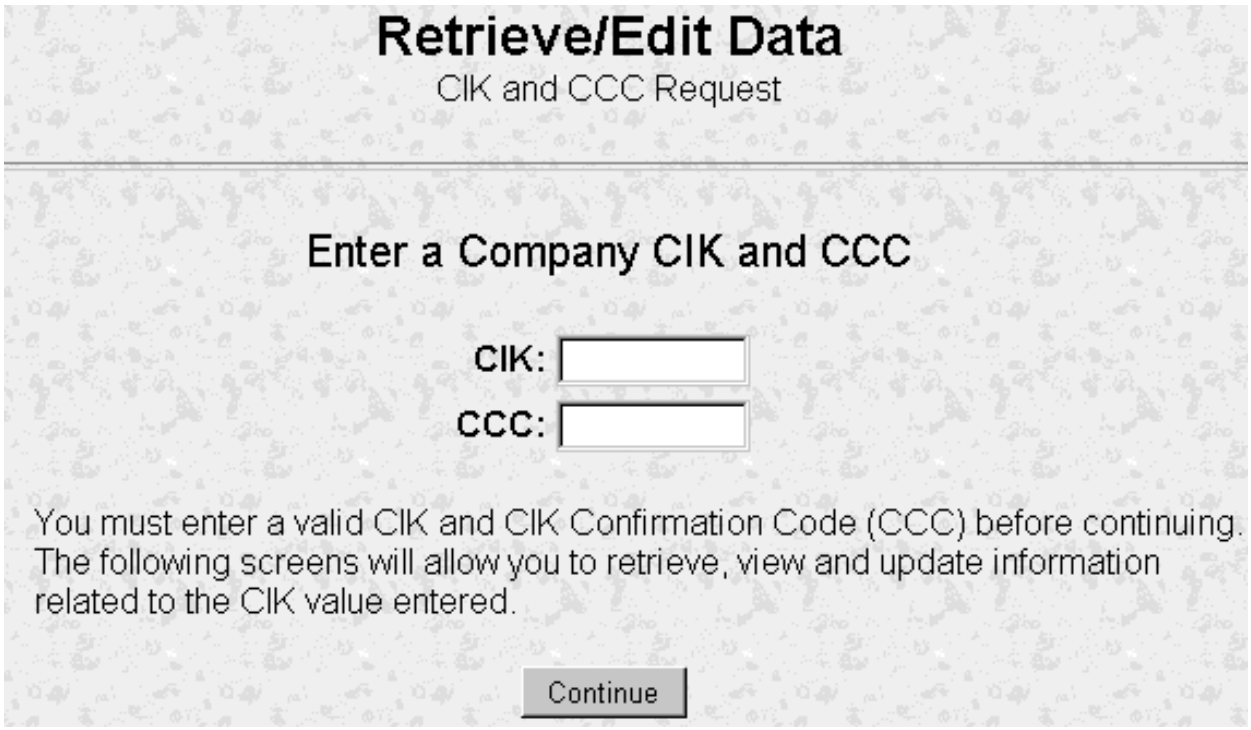


Figure J–1: Retrieve/Edit Data Page

7. The Retrieve/Edit Company and Submission Data page (Figure J–2) appears. Click on the Enter Series and Classes (Contracts) Information option to get to the page that supports the entry of series and class data.

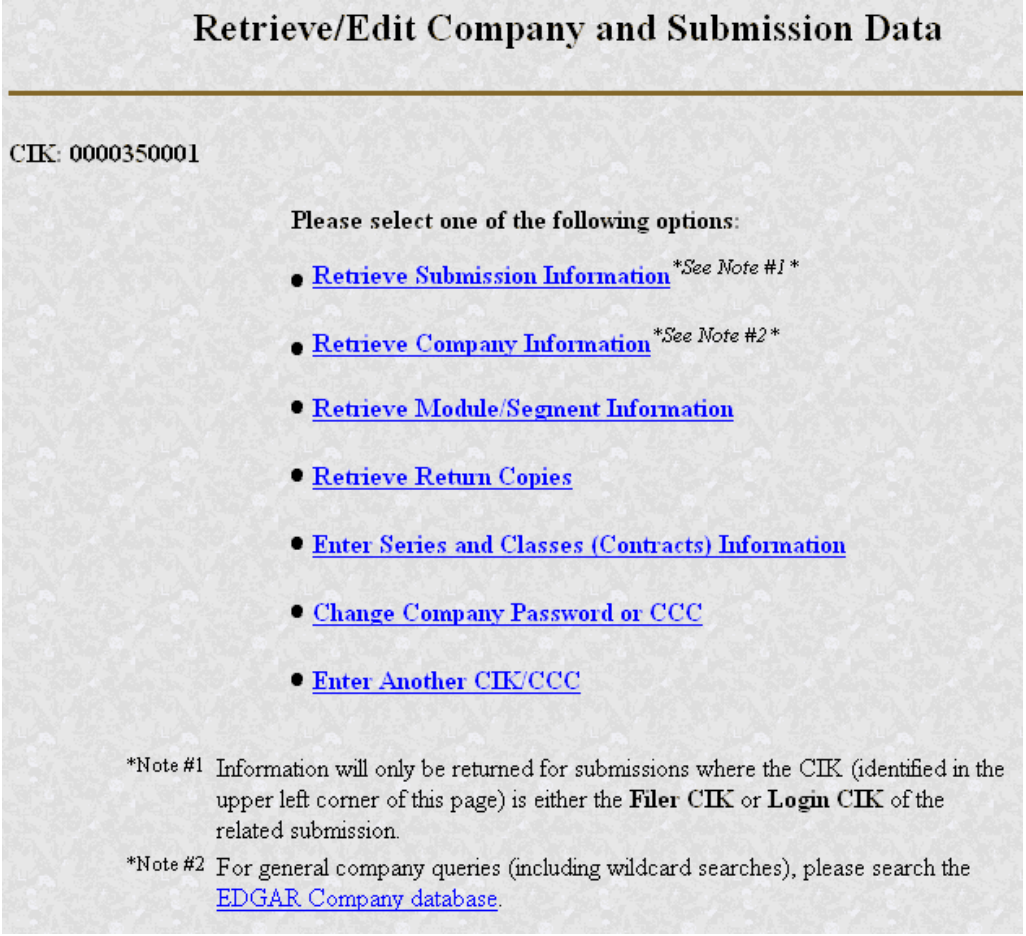


Figure J–2: Retrieve/Edit Company and Submission Data Page

J.1.3 Enter Series and Classes (Contracts) Information Page

Only S/C Funds will need to enter series and class (contract) information. S/C Funds are filers whose last registration statement and/or post-effective amendment filing was on one of the following forms:

- Form N-1A
- Form N-3
- Form N-4
- Form N-6

If your investment company is already known in EDGAR as one of the above, EDGAR will display the Series and Classes (Contracts) Information page shown in Figure J–4. If EDGAR does not know the Investment Company Type or the type is not an S/C Funds type, then the Enter Series and Classes (Contracts) Information page, shown in Figure J–3, will appear.

If you are an S/C Funds type and Figure J–3 appears, click on the [Continue If CIK Meets the Above Criteria] button and the Series and Classes (Contracts) Information page as shown in Figure J–4 will appear, where you can modify your company type.

If you are not an S/C Funds type, click on the [Close Window] button. You are not required to submit series and class (contract) information.

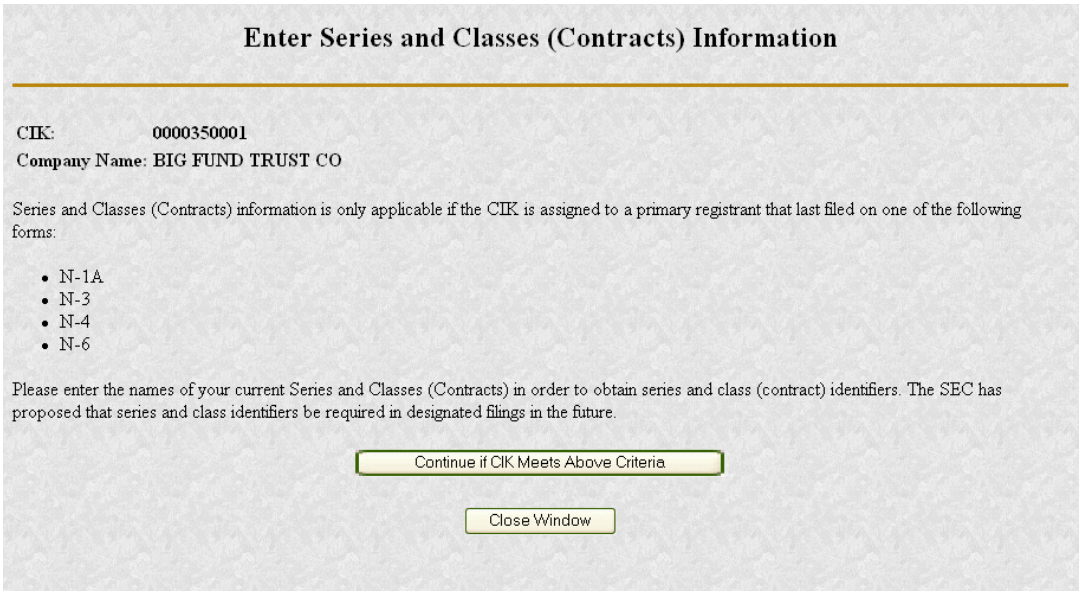


Figure J–3: Enter Series and Classes (Contracts) Information Page

J.1.4 Series and Classes (Contracts) Information Page Overview

The Series and Classes (Contracts) Information page (Figure J–4) is the central page you will use to build the data for series and classes (contracts) and to obtain your identifiers. Most buttons on this page will cause subsequent pages to be displayed to collect information. As the information is collected, you will return to this page where the new information is displayed. The page has two sections:

- The first section is used to display and, if necessary, modify your Investment Company Type Information.
- The second section is used to collect new and changed series and class (contract) information.

The second section of the Series and Classes (Contracts) Information page provides the following functions:

- Viewing entered series and class (contract) information
- Adding new series or class (contract) information
- Modifying series and class (contract) information
- Deleting series and class (contract) information (un-submitted items only)
- Printing the page
- Verifying/submitting series and class (contract) information

When you are beginning to enter your series and class (contract) data, there will be little or no information in this second section. After all the information has been collected, you can have it verified and submitted by pressing the [Verify/Submit Changes] button.

Figure J–4: Series and Classes (Contracts) Information Page

Note: Updated data appears blue in color.

The following section describes each button function on the Series and Classes (Contracts) Information page.

[Modify Company Type] Button

When the Series and Classes (Contracts) Information page first appears, the current Investment Company Type on file with the SEC is displayed. To update your company type, click the [Modify Company Type] button. The Modify Investment Company page is described in Section J.1.4.1.

It is important that the Investment Company Type information be correct. If it is not, then access to other functions may be limited. The buttons will be grayed out if you are not allowed to enter certain kinds of data.

[Add Series] Button

To add a new series, click the [Add Series] button. Please note that all of your existing series will be considered "new" for purposes of initially obtaining identifiers. Also, please note that each S/C Fund will be considered to have at least one series.

When the button is clicked, checks are made to see if a series can be added based on Investment Company Type.

If your investment company type permits the addition of series and class data, the Add Series page is displayed. See section J.1.4.2.

[Add Class (Contract)] Button

To add a class (contract), you must first select the series to which it will be added. Please note that every series will be considered to have at least one class (contract).

To choose the series, click on the radio button on the left of the series. The series status must be Active to make this selection. After the series is chosen, then click the [Add Class (Contract)] button.

When the button is clicked, checks are made to see if a class (contract) can be added, based on:

- Investment Company Type
- Whether any series is selected
- Whether the selected series has a status of Active.

If a class can be added, then the Add Class (Contract) page is displayed. See Section J.1.4.3.

[Modify] Button

The [Modify] button can be used to modify either a series or class (contract).

- To select a series, click on the radio button at the left of the series.
- To select a class, click on the radio button at the left of the class (contract).

Next, click the [Modify] button.

When the button is clicked, checks are made to see if the selected series or class (contract) can be modified, based on:

- Investment Company Type
- Whether any series or class (contract) is selected
- If a class (contract) is selected, whether the corresponding series status is Active

To modify a class (contract) for a series with a status of Inactive, the series must first be modified to make the status Active.

If a series can be modified, the Edit Series page described in Section J.1.4.4 is displayed. If a class can be modified, the Edit Class (Contract) page described in Section J.1.4.5 is displayed.

[Delete] Button

The [Delete] button can only be used to delete series and classes (contracts) **before they are transmitted** to the EDGAR system and before identifiers have been assigned. The series and class (contract) information for each session is not saved until you click on the button [Verify/Submit Changes]. If an identifier has already been assigned to the series or class (contract), then use the [Modify] button to change the status to Inactive.

The [Delete] button can be used to delete either a series or class (contract) based on the selection indicator.

- To select a series, click on the radio button at the left of the series. All of its classes (contracts) will also be deleted
- To select a class (contract), click on the radio button at the left of the class. Note that each series must have at least one class; therefore, the last remaining class in the series cannot be deleted.

Next, click the [Delete] button.

When the button is clicked, checks are made to see if a series or class (contract) can be deleted, based on:

- Investment Company Type
- Whether any series or class (contract) is selected
- Whether the series or class (contract) identifier has a value
- If a class (contract) is selected, whether the corresponding series status is Active and at least one class (contract) remains.

[Print] Button

The [Print] button provides a mechanism for you to print your data in landscape mode.

[Verify/Submit Changes] Button

The [Verify/Submit Changes] button is used to verify the changes and transmit the data into the EDGAR system.

When the button is clicked, checks are made to see if the series and class (contract) information is correct:

- If there is more than one series with an Active status, you will be asked to review the series names to be sure they are appropriate.
- If there is a series with more than one class (contract) with an Active class status, you will be asked to review the class (contract) names to be sure they are appropriate.

After you have confirmed the series and class (contract) information is correct, the Series and Classes (Contracts) Information Edit Confirmation page is displayed. It is shown in Section J.1.4.6.

J.1.4.1 Modify Company Type via Edit Investment Company Type Page

The Edit Investment Company Type page (Figure J–5) appears when the [Modify Company Type] button is clicked on the Series and Classes (Contracts) Information page. It provides a mechanism to change your company type.

Figure J–5: Edit Investment Company Type Page

Click on the drop-down arrow to display the Investment Company Type drop-down list to select one of the following company types:

- Form N-1A Filers (Mutual Fund)
- Form N-3 Filers (Separate Account registered as Open-End Management Investment Company)
- Form N-4 Filers (Variable Annuity UIT Separate Account)
- Form N-6 Filers (Variable Life UIT Separate Account)
- No longer an Investment Company Type in the selection list

Note: Changing from "No longer an Investment Company Type in the selection list" to any other investment company type will reset the status of all series and their classes (contracts) to Active.

Note: Changing from any investment company type to "No longer an Investment Company Type in the selection list" will make the following modifications:

- Set the status to Inactive on all series and classes (contracts) that already have an identifier assigned.
- Delete all series and classes (contracts) previously entered in the session but not transmitted to EDGAR.
- Inhibit updates to series or class (contract) information.
- Revert any changes made to series and classes (contracts) information in the session to the value prior to the session.

Click on the [OK] button to complete your change. The Series and Classes (Contracts) Information page with your changed Investment Company Type will be displayed.

J.1.4.2 Add Series Page

The Add Series page appears when the [Add Series] button is clicked on the Series and Classes (Contracts) Information page. It is shown in Figure J–6.

The Add Series page is used to enter a new series. You may use your company name as the Series Name by clicking on the "Use Company Name as Series Name" box. N-4 and N-6 filers are limited to one "dummy" series which will automatically have the same name as the N-4 or N-6 S/C Fund. These funds enter the information for their contracts, and receive their contract identifiers, at the class level.

The series for a "stand alone fund" without separate series will have the same name as the fund itself, as will all N-4 and N-6 filers. These are the only cases in which the series name should default to the company name.

Each series must have at least one class (contract). Enter the Class (Contract) Name. You may use the Series Name as the Class (Contract) Name by clicking on the "Use Series Name as Class (Contract) Name" box. Enter the Ticker Symbol if it is known.

A S/C Fund must enter a unique name for each of its series, i.e., a S/C Fund may not enter duplicate series names for its own series (although its series might have the same name(s) as the series of other S/C Funds). For each of its series, the S/C Fund should enter the name by which that series is most commonly known. For example, if the "Acme Trust" complex has a series named the "Bond Fund" which is known and marketed as "the Acme Bond Fund," the fund should enter the name "Acme Bond Fund" as the name of the series.

A S/C Fund must enter a unique name for each of its classes (contracts) existing under each series, i.e., a S/C Fund may not enter duplicate class (contract) names for classes (contracts) of the same series. Most class names are letters (e.g., Class A or Class B) or names such as "Institutional" or "Retail." Insurance company separate accounts must enter unique names for their contracts; if they currently have duplicate names, then the separate account information should be added to the contract name further identifying information, such as a number indicating the date of the contract's creation or the Securities Act file number issued to that contract.

A S/C Fund would also have a duty to update and keep current its series and class (contract) information. For example, a filer would be required to update its information via the Series and Classes (Contracts) Information page for series and class (contract) name changes or deactivation (if a series is never offered or no longer makes filings because of merger, liquidation or other means of elimination or if the S/C Fund has merged out of existence or deregistered). This capability is provided in see Sections J.1.4.3 and J.1.4.4.

Figure J–6: Add Series Page, Initial

Note: "*" indicates a required field.

Click on the [OK] button to add the new series to your Series and Class Information page. Note! On subsequent Series, the "Use Company Name as Series Name" and the "Use Series Name as Class (Contract) Name" check boxes will not be available.

Multiple classes may be entered from the Add Series page via the [Add Another Class (Contract)] button. Each time that the [Add Another Class (Contract)] button is clicked, an auxiliary set of data entry fields for a class is added to the Add Series page, below any existing data entry fields. (See Figure J-6B for an example with one additional set of data entry fields, i.e., after the [Add Another Class (Contract)] button was clicked once.) If you wish to delete one of the auxiliary sets of data entry fields for a class, click the radio button to the left of the appropriate set of data entry fields, then click the [Delete Selected Class (Contract)] button.

When the [OK] button is clicked, all of the classes with a non-blank Class (Contract) Name are processed.

Figure J–6B: Add Series Page, Multiple Classes

Note: "*" indicates a required field.

When the [OK] button is clicked, the following data is validated before you are returned to the Information page:

- Series Name and at least the Default Class (Contract) Name must be entered
- Series Name cannot be used for more than one series of the Company
- Class (Contract) Name cannot be used for more than one class of the Series
- Ticker Symbol cannot be a duplicate for the Company

If the entered data is valid, you are returned to the Series and Classes (Contracts) Information Page with the entered data displayed. If the entered data is not valid, you will have the opportunity to change the data or cancel the function.

J.1.4.3 Add Class (Contract) Page

The Add Class (Contract) page appears when a series is selected and the [Add Class (Contract)] button is clicked on the Series and Classes (Contracts) Information page.

The Add Class (Contract) page is used to add additional Classes (Contracts) to the selected Series. Figure J–7 shows the Add Class (Contract) page.

The class for a series without separate classes will have the same name as the fund itself. This is the only case where the class name should default to the series name.

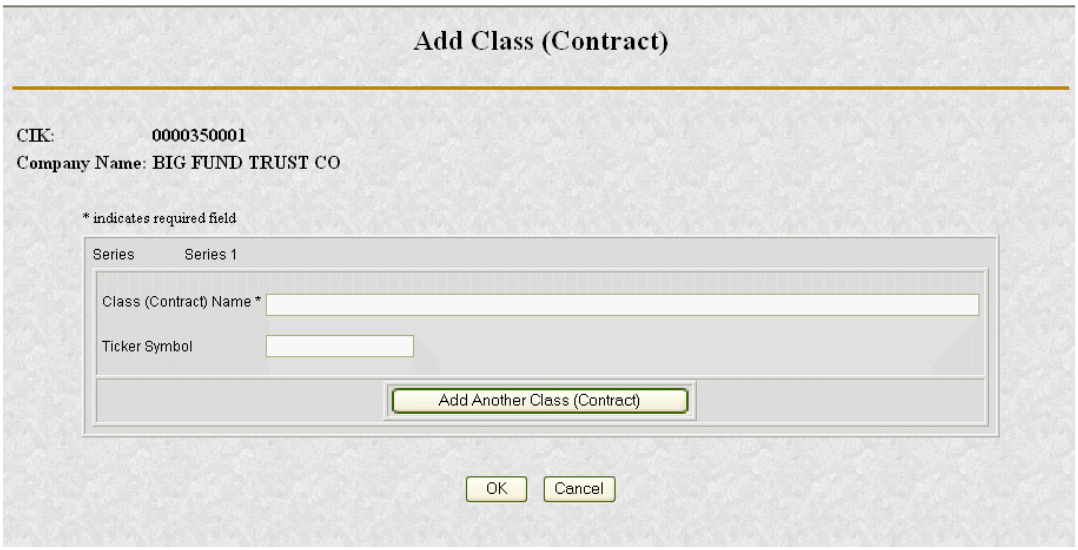


Figure J–7: Add Class (Contract) Page, Initial

Note: "*" indicates a required field.

To add a Class (Contract):

1. Enter the Class (Contract) Name
2. If you have one, enter the Ticker Symbol for the Class
3. Click on the [OK] button to add the new class to the selected series.

Multiple classes may be entered from the Add Class (Contract) page via the [Add Another Class (Contract)] button. Each time that the [Add Another Class (Contract)] button is clicked, an auxiliary set of data entry fields for a class is added to the Add Class (Contract) page, below any existing data entry fields. (See Figure J-7B for an example with one additional set of data entry fields, i.e., after the [Add Another Class (Contract)] button was clicked once.) If you wish to delete one of the auxiliary sets of data entry fields for a class, click the radio button to the left of the appropriate set of data entry fields, then click the [Delete Selected Class (Contract)] button.

When the [OK] button is clicked, all of the classes with a non-blank Class (Contract) Name are processed.

Figure J–7B: Add Class (Contract) Page, Multiple Classes

Note: "*" indicates a required field.

When the [OK] button is clicked, the following data is validated:

- Class (Contract) Name must be entered
- Class (Contract) Name cannot be used for more than one class of the Series
- Ticker Symbol cannot be a duplicate for the Company

If the entered data is valid, then you are returned to the Series and Classes (Contracts) Information page with the entered data displayed. If the entered data is not valid, you will have the opportunity to change the data or cancel the function.

J.1.4.4 Edit Series Page

The Edit Series page appears when a series is selected and the [Modify] button is clicked on the Series and Classes (Contracts) Information page. The page is shown in Figure J–8.

You will use the page to change a Series Name and/or its status. Note that if the selected series does not have a Series Identifier already assigned, the Series Status radio buttons are not displayed.

Figure J–8: Edit Series Page

Note: "*" indicates a required field.

To Edit the Series information:

1. Edit the Series Name as necessary
2. If displayed, click on the appropriate Series Status selection indicator
3. When the entry is complete, click on the [OK] button.

Note: If the Series Status is changed from Inactive to Active, the status of all Classes (Contracts) for the Series will also be set to Active.

Note: If the Series Status is changed from Active to Inactive, the status of all Classes (Contracts) for the Series will also be set to Inactive. If a Class (Contract) for the Inactivated Series does not have a Class (Contract) Identifier, it will be deleted. In addition, any changes to the Series Name and any previous changes to Class (Contract) Name and Ticker Symbol of the Series in this session will revert to values assigned prior to the current session. These values will be listed on the Series on the Series and Classes (Contracts) Information page.

When the [OK] button is clicked, the following data is validated:

- Series Name must be entered
- Series Name cannot be used for more than one series of the Company

If the data is correct, you are returned to the Series and Classes (Contracts) Information page and the updated data is displayed. If the data is not valid, you will have the opportunity to change the data or cancel the function.

J.1.4.5 Edit Class (Contract) Page

The Edit Class (Contract) page appears when a class (contract) is selected and the [Modify] button is clicked on the Series and Classes (Contracts) Information page.

The Edit Class (Contract) page is used to change a Class (Contract) Name, Ticker Symbol, and/or the Class (Contract) status. Figure J–9 shows the page, as it will appear when a Series

Identifier and a Class (Contract) Identifier have already been assigned. Note that if the Class (Contract) Identifier has not already been assigned, the Class (Contract) Status radio buttons will not be displayed.

Figure J–9: Edit Class (Contract) Page

Note: "*" indicates a required field.

To Edit the Class (Contract) information:

1. Edit the Class (Contract) Name as necessary
2. Edit the Ticker Symbol as necessary
3. If displayed, click on the appropriate Class (Contract) Status selection symbol
4. Click on the [OK] button.

If the Class (Contract) is the only one for an Active Series, then its status cannot be changed to Inactive because an Active Series must have at least one Active Class (Contract). If you change the series status to Inactive then the class status will automatically be changed to Inactive.

If the Class (Contract) is not the only remaining class for an Active Series and the Class (Contract) Status is changed from Active to Inactive, any previous changes to Class (Contract) Name and Ticker Symbol in this session will be reverted to original values.

When the [OK] button is clicked, the following data is validated:

- Class (Contract) Name must be filled in
- Class (Contract) Name cannot be used for more than one class of the Series
- Class Ticker Symbol cannot be a duplicate for the Company

If the data is correct, you are returned to the Series and Classes (Contracts) Information page with the updated data displayed. If the data is not valid you will have the opportunity to change the data or cancel the function.

J.1.4.6 Series and Classes (Contracts) Information Edit Confirmation Page

The Series and Classes (Contracts) Information Edit Confirmation page is displayed when you click on the [Verify/Submit Changes] button on the Series and Classes (Contracts) Information page.

Figure J–10 shows the page as it appears after all additions and changes to your series and class (contract) data have been validated but prior to transmission to EDGAR. This gives you a final chance to review your series and class (contract) data. Use this page to review and confirm all changes you made. Click on the [Continue Edit] button to continue making additional changes. We recommend that you create a printed copy of your series and class (contract) data to keep for your records. Click the [Print] button to print this page. After your successful review, click the [Confirm/Submit Changes] button to transmit the information to EDGAR.

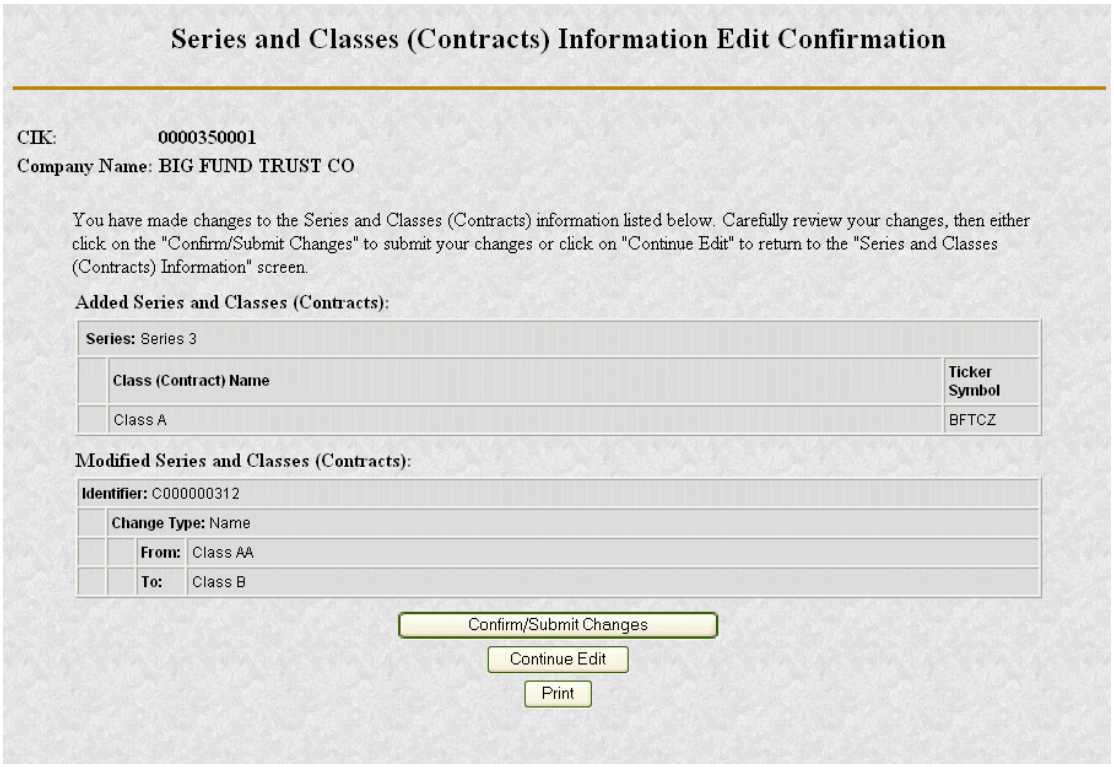


Figure J–10: Series and Classes (Contracts) Information Edit Confirmation Page

The successful transfer of the data to EDGAR will be shown on the Series and Classes (Contracts) Information Edit Result page as shown below in Figure J–11. This confirms that EDGAR has received your updated series and class (contract) information. EDGAR will deliver a notification of this change to your email address on file. Click the [Close Window] button to close the window.

Figure J–11: Series and Classes (Contracts) Information Edit Result Page

If you click on the [Verify/Submit Changes] button on the Series and Classes (Contracts) Information page and make no changes, the page shown in Figure J-12 will be displayed stating "No changes have been detected." You will see a button to return to the Series and Classes (Contracts) Information page.

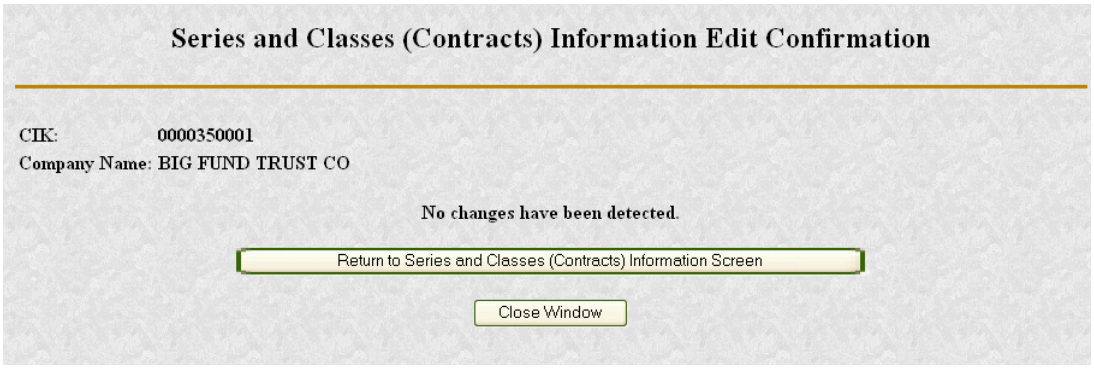


Figure J–12: Series and Classes (Contracts) Information Edit Confirmation Page – No Changes

J.1.5 Series and Class Notification

Figures J–13 and J-14 show samples of the notifications resulting from series and class activities. Figure J-13 is for the addition of new series and classes; Figure J-14 is for the modification of existing series and class data.

As with acceptance/suspense messages you receive for filings, EDGAR will deliver these notifications to your email address on file (you may also view this notification using the Retrieve Submission Information option on the Retrieve/Edit Company and Submission Data page shown in Figure 6-2 and described in Section 6.2.1). Note that the form type of the Series and Classes (Contracts) update transmission is SCUPDAT. Each notification provides a summary of the "changes," including Series and Class (Contract) Identifiers for newly entered items.

Series and Class Notification, New Items

```
THE FOLLOWING SUBMISSION HAS BEEN ACCEPTED BY THE U.S. SECURITIES AND EXCHANGE
COMMISSION.

COMPANY:       BIG FUND TRUST CO
FORM TYPE:     SCUPDAT              NUMBER OF DOCUMENTS: 1
RECEIVED DATE: 13-Sep-2004 09:45    ACCEPTED DATE:       13-Sep-2004 09:45
TEST FILING:   NO                   CONFIRMING COPY:     NO

ACCESSION NUMBER: 0000350001-04-017579

FILE NUMBER(S):
   1. None.

THE PASSWORD FOR LOGIN CIK 0000350001 WILL EXPIRE 01-Apr-2005 15:15.

PLEASE REFER TO THE ACCESSION NUMBER LISTED ABOVE FOR FUTURE INQUIRIES.

REGISTRANT(S):

   1. CIK:        0000350001
      COMPANY:    BIG FUND TRUST CO
      FORM TYPE:  SCUPDAT
      FILE NUMBER(S):
         1. None.

CHANGE IN INVESTMENT COMPANY TYPE:

OLD TYPE: Corporation
NEW TYPE: Mutual Fund

SUMMARY OF CHANGES:

CREATED THESE SERIES AND CLASSES (CONTRACTS):

 1. SERIES ID:   S000002112
    SERIES NAME: Series 1
    CLASSES (CONTRACTS):
       1. CLASS (CONTRACT) ID:   C000000309
          CLASS (CONTRACT) NAME: Class A
          TICKER SYMBOL:         BFTCA

       2. CLASS (CONTRACT) ID:   C000000310
          CLASS (CONTRACT) NAME: Class B
          TICKER SYMBOL:         BFTCB

 2. SERIES ID:   S000002113
    SERIES NAME: Series 2
    CLASSES (CONTRACTS):
       1. CLASS (CONTRACT) ID:   C000000311
          CLASS (CONTRACT) NAME: Class A
          TICKER SYMBOL:         NO_VALUE

       2. CLASS (CONTRACT) ID:   C000000312
          CLASS (CONTRACT) NAME: Class AA
          TICKER SYMBOL:         NO_VALUE

------------------------------ NOTICE ---------------------------------

URGENT: Verify that all of your addresses on the EDGAR database are
correct.  An incorrect address in the EDGAR Accounting Contact Name
and Address information may result in your fee Account Activity
Statement being returned to the SEC as undeliverable. Please correct
outdated addresses via the EDGAR filing website.

The EDGAR system is available to receive and process filings from
6:00 a.m. to 10:00 p.m. Eastern Time on business days. Filer Support
staff members are available to respond to requests for assistance from
7:00 a.m. to 7:00 p.m. Eastern Time.

We strongly encourage you to visit the Filing Website at
https://www.edgarfiling.sec.gov. You can download our current version
of the EDGARLink/Windows software and templates, the Filer Manual,
receive on-line help, and access Frequently Asked Questions.
```

Figure J–13: Series and Class Notification, New Items

Series and Class Notification, Modified Items

```
THE FOLLOWING SUBMISSION HAS BEEN ACCEPTED BY THE U.S. SECURITIES AND EXCHANGE
COMMISSION.

COMPANY:       BIG FUND TRUST CO
FORM TYPE:     SCUPDAT              NUMBER OF DOCUMENTS: 1
RECEIVED DATE: 13-Sep-2004 09:56    ACCEPTED DATE:       13-Sep-2004 09:56
TEST FILING:   NO                   CONFIRMING COPY:     NO

ACCESSION NUMBER: 0000350001-04-017580

FILE NUMBER(S):
   1. None.

THE PASSWORD FOR LOGIN CIK 0000350001 WILL EXPIRE 01-Apr-2005 15:15.

PLEASE REFER TO THE ACCESSION NUMBER LISTED ABOVE FOR FUTURE INQUIRIES.

REGISTRANT(S):

   1. CIK:         0000350001
      COMPANY:     BIG FUND TRUST CO
      FORM TYPE:   SCUPDAT
      FILE NUMBER(S):
         1. None.

SUMMARY OF CHANGES:

CREATED THESE SERIES AND CLASSES (CONTRACTS):

 1. SERIES ID:   S000002114
    SERIES NAME: Series 3
    CLASSES (CONTRACTS):
       1. CLASS (CONTRACT) ID:   C000000313
          CLASS (CONTRACT) NAME: Class A
          TICKER SYMBOL:         BFTCZ

MODIFIED THESE CLASSES (CONTRACTS):

 1. CLASS (CONTRACT) ID: C000000312
    OLD NAME: Class AA
    NEW NAME: Class B

------------------------------ NOTICE --------------------------------

URGENT: Verify that all of your addresses on the EDGAR database are
correct.  An incorrect address in the EDGAR Accounting Contact Name
and Address information may result in your fee Account Activity
Statement being returned to the SEC as undeliverable. Please correct
outdated addresses via the EDGAR filing website.

The EDGAR system is available to receive and process filings from
6:00 a.m. to 10:00 p.m. Eastern Time on business days. Filer Support
staff members are available to respond to requests for assistance from
7:00 a.m. to 7:00 p.m. Eastern Time.

We strongly encourage you to visit the Filing Website at
https://www.edgarfiling.sec.gov. You can download our current version
of the EDGARLink/Windows software and templates, the Filer Manual,
receive on-line help, and access Frequently Asked Questions.
```

Figure J–14: Series and Class Notification, Modified Items

APPENDIX K

K. Applying for Access to EDGAR

To automate the process of submitting a Form ID application, the SEC has developed the new EDGAR Filer Management Website (EFMW) that will allow potential filers to file the Form ID application, generate access codes (new/replacement), update passphrases (new security code), convert from a paper only filer to an electronic filer and to obtain access codes for serial companies.

This Appendix describes the process that a new filer must follow to gain access to EDGAR. It also describes how to access EFMW and the functionality that it provides, including how to create and submit a Form ID application electronically.

K.1 Introduction to Web Browsers

Please refer to the "Web Browser" section in the main body of this Manual for the basics about using a browser with EDGAR: the EFMW functions the same as the EDGAR Filing and OnlineForms websites in this respect.

K.2 Accessing the EDGAR Filer Management Website

Any potential filer can access the EFMW by executing the following procedure:

1. Connect to the Internet.
2. Go to the EFMW

https://www.filermanagement.edgarfiling.sec.gov

The EFMW Home page appears (Figure K-1).

This page functions as a gateway to the website.

3. Click the [Press Here to Begin] button.

The EFMW Welcome page appears (Figure K-2 [top]).

This page provides access to the electronic Form ID application and other capabilities provided by the EFMW.

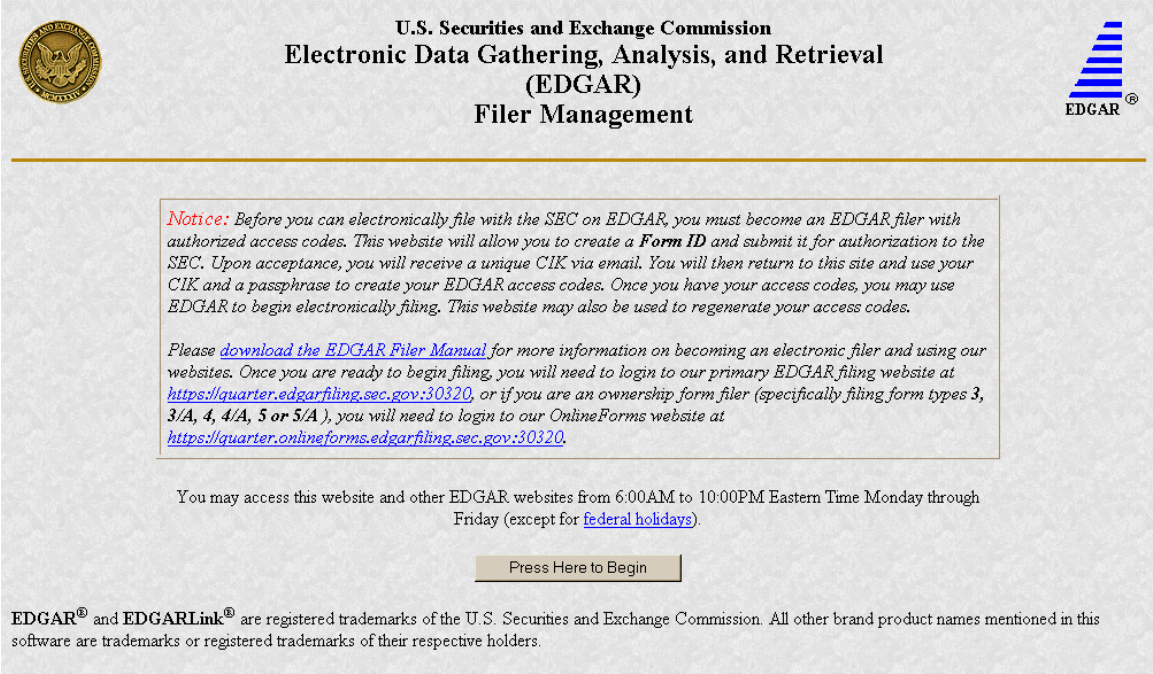
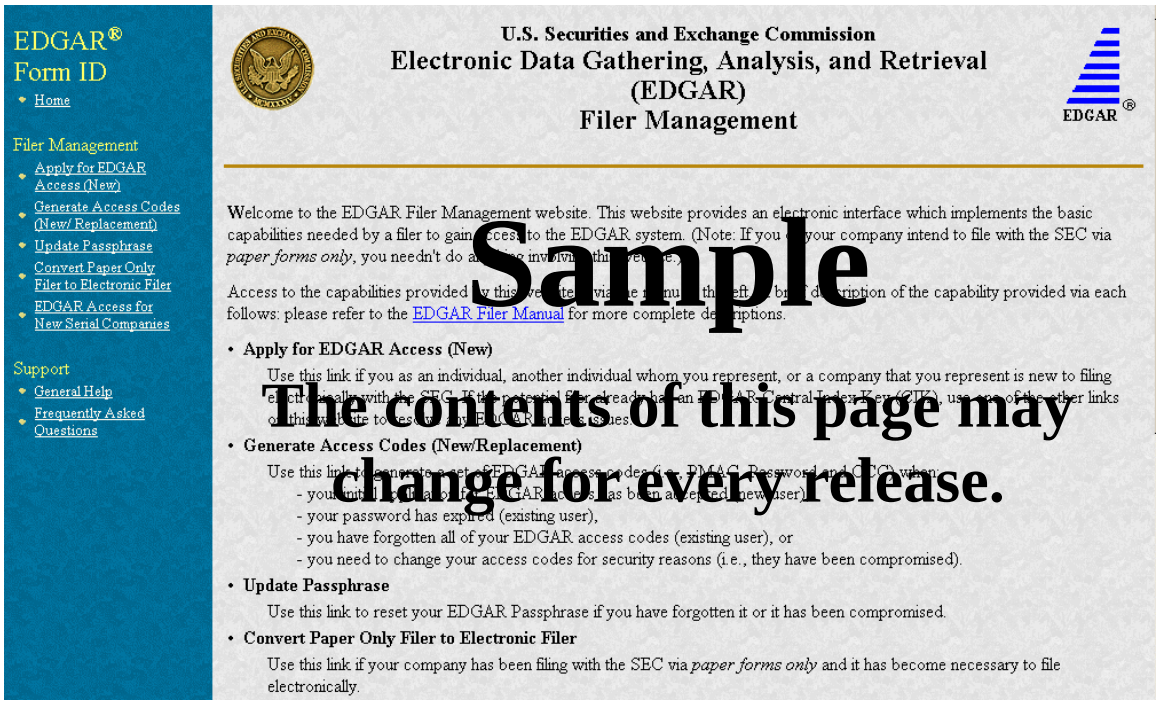


Figure K-1: EDGAR Filer Management Home Page



Sample
The contents of this page may change for every release.

Figure K-2: EDGAR Filer Management Welcome Page (Top)

K.3 Navigating the EFMW

The EFMW Welcome page displays an option menu on the left-hand side of the browser window. This menu allows you to navigate easily through the EFMW without having to return to a menu page. This menu is broken down into two different sections:

- Filer Management
- Support

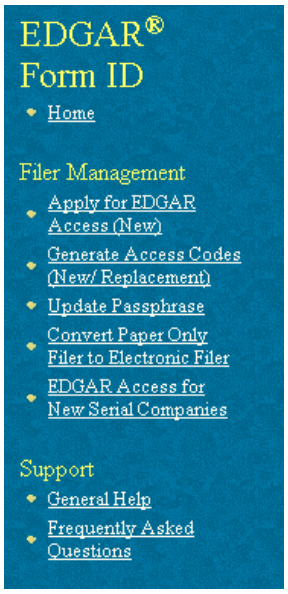


Figure K-3: EFMW Welcome Page Menu

Note that clicking Home merely redisplays the EFMW Welcome page. This menu item exists for consistency with other EDGAR websites (such as the OnlineForms website) and to support future functionality. Please note that the links open pop-up windows, so users should not disable pop-up displays.

K.3.1 Filer Management

In the Filer Management section, there are five links:

- Apply for EDGAR Access (New)
- Generate Access Codes (New/Replacement)
- Update Passphrase
- Convert Paper Only Filer to Electronic Filer
- EDGAR Access for New Serial Companies

By clicking Applying for EDGAR Access, you can create a Form ID application and submit it to the SEC for acceptance. A Form ID application is typically submitted by

- a [potential] filer that has not previously filed with the SEC in any media

or

- a current filer who needs to file in a new capacity[1]

Acceptance of a Form ID application results in the creation of a new Central Index Key (CIK).[2] For more details, please refer to Section K.4, New SEC Filer: Applying for EDGAR Access.

By clicking Generate Access Codes (New/Replacement) and entering your CIK and your passphrase[3], you are presented with EDGAR access codes (for an existing CIK) that are needed to perform common "filing" activities (these EDGAR access codes are the Password Modification Authorization Code [PMAC], the password and the CIK Confirmation Code [CCC]). For more details, please refer to Section K.6.1, EDGAR Access Codes

By clicking Update Passphrase, you can create a request for a new passphrase and submit it to the SEC for acceptance. This capability allows an existing EDGAR filer who has forgotten or wants to change his or her passphrase to get a new passphrase. With a new passphrase, the filer can regenerate the PMAC, password, and CCC. For more details, please refer to Section K.6.2, EDGAR Passphrase.

By clicking Convert Paper Only Filer to Electronic Filer, paper filers can create a request for EDGAR access and submit it to the SEC for acceptance. This capability allows the filer to file electronically with the SEC in the future. For more details, please refer to Section K.5.1, Current Paper Only Filer.

By clicking EDGAR Access for New Serial Companies, you can create a request for EDGAR access for a new serial company and submit it to the SEC for acceptance. This capability allows a serial company that was previously created via the submittal of a form 424B filing to specify a passphrase for access to EDGAR (after the request has been accepted by the SEC, the serial company can use the passphrase to get the access codes [PMAC, password, and CCC] that are needed to file with EDGAR). For more details, please refer to Section K.5.2, New Serial Company.

K.3.2 Support

In the Support section, there are two links:

- General Help
- Frequently Asked Questions

---

[1] "Capacity" in this context is one of the following: filer, filing agent or training agent. It refers to the applicant, not the person filling out the form.

[2] The CIK is a number that is assigned to each entity (company or individual) that submits filings to the SEC. Use of the CIK allows us to differentiate between filing entities with similar names. A CIK is used to identify all filers, both EDGAR and non-EDGAR.

[3] The EDGAR passphrase is a security code that is used to generate a set of EDGAR access codes.

K.3.2.1 General Help

If you need help while using the EFMW on the Internet, click on General Help from the menu to bring up the General Help page (Figure K-4) that displays a list of help topics. When you click on a topic, you are shown information or additional links to specify the type of assistance you need.

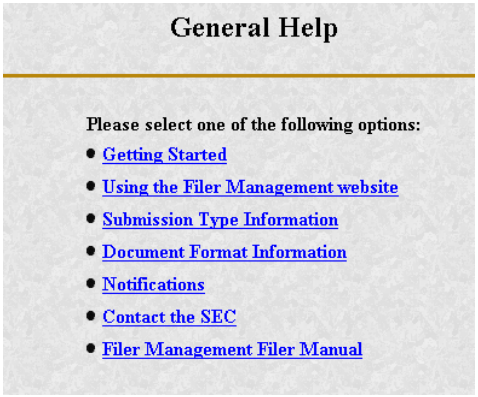


Figure K-4: EFMW General Help Page

K.3.2.2 Frequently Asked Questions

Click on Frequently Asked Questions (FAQ) to open the EFMW Frequently Asked Questions page. The FAQ page answers the questions about the EFMW that have been asked most often. You may find the answers helpful while using the EFMW. Click on the hyperlink topic to display the answer in the lower portion of the window.

K.4 New SEC Filer: Applying for EDGAR Access

This section walks you through the process of applying for access to EDGAR for **applicants who are new to filing with the SEC, who need to file with the SEC in a new role or who have previously filed with the SEC but have not been assigned a CIK[4].** Filers who have previously filed with the SEC on paper and who need to begin filing electronically should follow the instructions in Section K.5.1, Current Paper Only Filer. New serial companies that need EDGAR access should follow the instructions in Section K.5.2, New Serial Company.

K.4.1 Overview

The process of applying for access to EDGAR consists of two parts as follows:

- Composing and submitting a Form ID, and
- Submitting Authentication documentation.

4 Text (*.txt file extension) and HTML (*.htm file extension) attachments are accepted; PDF and graphic formats are not accepted.

Access to EDGAR will not be granted to a potential new filer until both parts have been accomplished. The SEC will not accept a Form ID application until both documents have been received. The Form ID is created and transmitted electronically, **it cannot be submitted as a paper form.** The Authentication documentation is a notarized hardcopy document that is faxed to the Office of Filings and Information Services, Branch of Filer Support. (Refer to Section K.4.4, Authentication Documentation, for details.)

Within the context of a Form ID, the EFMW will:

- Allow you to provide all of the necessary information required by the SEC rules on an appropriate data gathering form (Form ID)
- Allow you to provide your signature and signature date
- Allow you to verify the information on the form
- Allow you to edit information on the form where necessary
- Allow you to upload attachments (i.e., cover letters, exhibits, or correspondence)
- Allow you to review and confirm your information and then print the submission for your records

Remember, the Form ID is a legal document. Consider these important notes when composing your Form ID using the EFMW:

- Intentional misstatements or omissions of facts constitute federal criminal violations. See 18 U.S.C.1001.
- Submission of a Form ID missing required information will not be allowed – all required fields must be completed.
- There is no capability to save work in progress, so it is important for you to have all of the information necessary to complete the form before you begin to assemble your submission online.
- You can exit the window at any time to discard your work in progress and start over.
- Only one applicant per Form ID is allowed (however, a method is provided to make it easier to submit multiple Form ID applications from the same browser window).

K.4.2 Application (Form ID)

This section outlines the process for composing a Form ID application using the EFMW and then transmitting the submission to EDGAR for processing.

Note: The instructions provided for the paper Form ID are pertinent to the information that is entered on the electronic Form ID data entry page. These instructions are available in Appendix C of this document and on the SEC website *http://www.sec.gov*.

Before beginning, gather all required information. Be especially sure to do the following:

- Determine the correct filer attributes: applicant type and company/individual indicator
- Ensure that you have identified the necessary contacts (for both EDGAR matters and for accounting and billing information)
- Ensure that you have proper and valid postal addresses, telephone numbers and e-mail address at hand
- Prepare any attachments, such as a cover letter or exhibit, save them in the correct format and have the file names identified.[5]

The first step for composing a Form ID application is to bring up the Form ID data entry form. This is accomplished as follows:

1. Connect to the EFMW Welcome page (refer to Section K.2, Accessing the EDGAR Filer Management website).
2. Click on Apply for EDGAR Access (New) in the menu bar.
3. A new browser window opens and the data entry page for the Form ID application appears (Figure K-5, top of form only).
4. Enter the Form ID data, described in the following subsections.

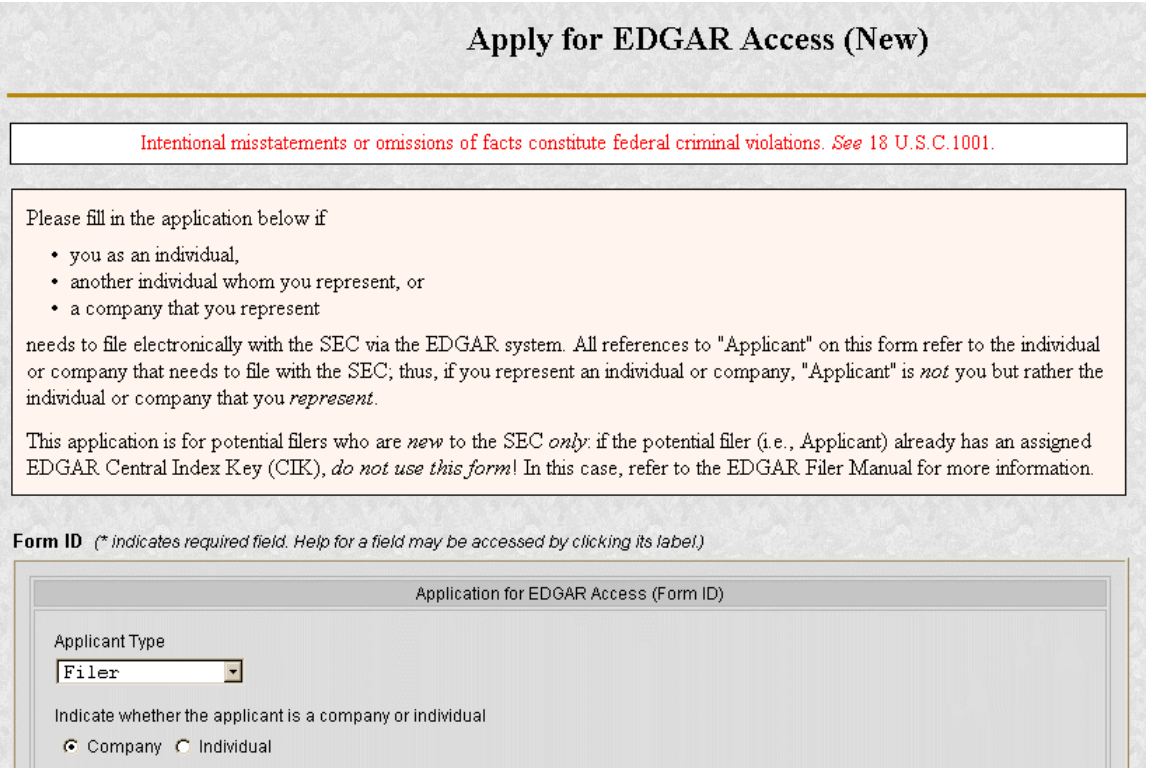


Figure K-5: EDGAR Apply for EDGAR Access (New) Page (Top)

5 ASCII (*.txt file extension) and HTML (*.htm file extension) attachments are accepted; PDF and graphic formats are not accepted.

The information on the Form ID data entry page is sectioned for ease of use into five parts:

Applicant Information

Basic information about the applicant, i.e., the company or individual that wishes to file with the SEC.

Filer Information

Additional information about the applicant when the applicant is a company.

Contact for EDGAR Information, Inquiries and Access Codes

Information about the person who is the applicant's point of contact for EDGAR-related information and queries.

Contact for SEC Account Information and Billing Invoices

Information about the person who is the applicant's point of contact for "financial" information and queries.

Signature Information

Typed signature of the applicant, the authorized representative of an applicant that is not an individual, or the individual authorized to sign by the individual applicant or authorized representative.

Note that the information to be entered is not the same for all applicants and that the data entry page is customized based upon the values of the filer attributes (Applicant Type and Company/Individual indicator). The "parts" that are required are based upon these filer attributes are specified in Table K-1.

Table K-1: EDGAR Form ID, "Parts"

Applicant Type	"Form Id" Data Entry Block				
	Applicant Information Part I	Filer Information Part II	Contact Information Part III	Account Information Part IV	Signature Information Part V
Filer (Company)	Yes	Yes	Yes	Yes	Yes
Filer (Individual)	Yes	No	Yes	Yes	Yes
Filing Agent (Company)	Yes	No	Yes	Yes	Yes
Filing Agent (Individual)	Yes	No	Yes	Yes	Yes
Training Agent (Company)	Yes	No	Yes	No	Yes
Training Agent (Individual)	Yes	No	Yes	No	Yes

K.4.2.1 Data Entry Conventions

The following are some basic EFMW data entry conventions:

- In Internet Explorer, disabled fields are read-only and are colored gray. In Netscape, the field is read-only but is not displayed in gray.
- Required fields are indicated by an asterisk to the right of the label name. (For example, "Mailing Street 1 *" is a required field.)
- Press the [Tab] key to move from field to field. (For this purpose, field level help counts as a field.)
- Field level help is available by clicking on the label.
- The [Exit Window] button will close the current data entry session and return to the EFMW Welcome page. Any data entered or attachments uploaded will be discarded.

K.4.2.2 Data Entry Details

Some significant details about the entry of the information on the Form ID application are described in the sections below. There is a section for each data portion that includes a screen shot of the associated portion of the data entry page. Note that the electronic Form ID application is modeled after the paper Form ID (refer to Appendix C) and that any instructions regarding the data to be entered in a field on the paper form are applicable to the electronic form.

K.4.2.2.1 Applicant Information

The Applicant Information section of the Form ID application is the first data entry section that is displayed on the page (equivalent to Part I of the paper form). This information is to be supplied by all applicants. The filer attributes are the first items in this section (before the Name of Applicant/Individual) and are critical to the data entry process as they control the data entry fields that are available on the page. It is recommended that the filer attributes be specified before any other data and that an effort be made to ensure that they are correct: changing them after data has been entered in other fields may result in data being lost.[6] When the page is first displayed, the filer attributes are set to {"Filer" and "Company"}.

The Name of Applicant or Name of Individual is the first data entry field after the filer attributes. The difference between the two is that the Name of Applicant is used for companies only and consists of a single component, while the Name of Individual is used for individuals only and consists of a four components, one each for Last Name, First Name, Middle Name and Suffix. As stated on the web page, the Name will be conformed according to the EDGAR standards. These standards may be viewed online by clicking the link in the Note above the data entry field. The process of automatic name

6 Data in the "parts" that are common to the filer attributes settings will be preserved; however, data that exists in a "part" that is not needed based upon the new filer attribute setting is lost. For example, Filer (Company) requires the entry of Filer Information (Part II) – if you switch the filer attributes to File (Individual), any Filer Information that you may have entered is lost.

conformance cannot be turned off or otherwise prevented or avoided by the requestor or applicant.

The Mailing Address is required and must be entered for all applicants. However, it may also be used for other addresses on the Form ID application (as described in the appropriate sections).

The TIN is required whenever the applicant is a Company. However, a company that has applied for but has not yet have received a TIN must enter "00-0000000" (zeroes). Remember to update your TIN when it is received. You must use the EDGAR Filing or OnlineForms website's Edit Company Information capability to update the TIN in EDGAR. The TIN is not needed for Individuals and cannot be entered (the entry of a Social Security Number [SSN] is not required and is not supported).

Note: The "applicant" is the company or individual who is required to file with the SEC, not necessarily the person who is filling in the form (although it could be). The term "requestor" is used to refer to the person who is filling in the form.

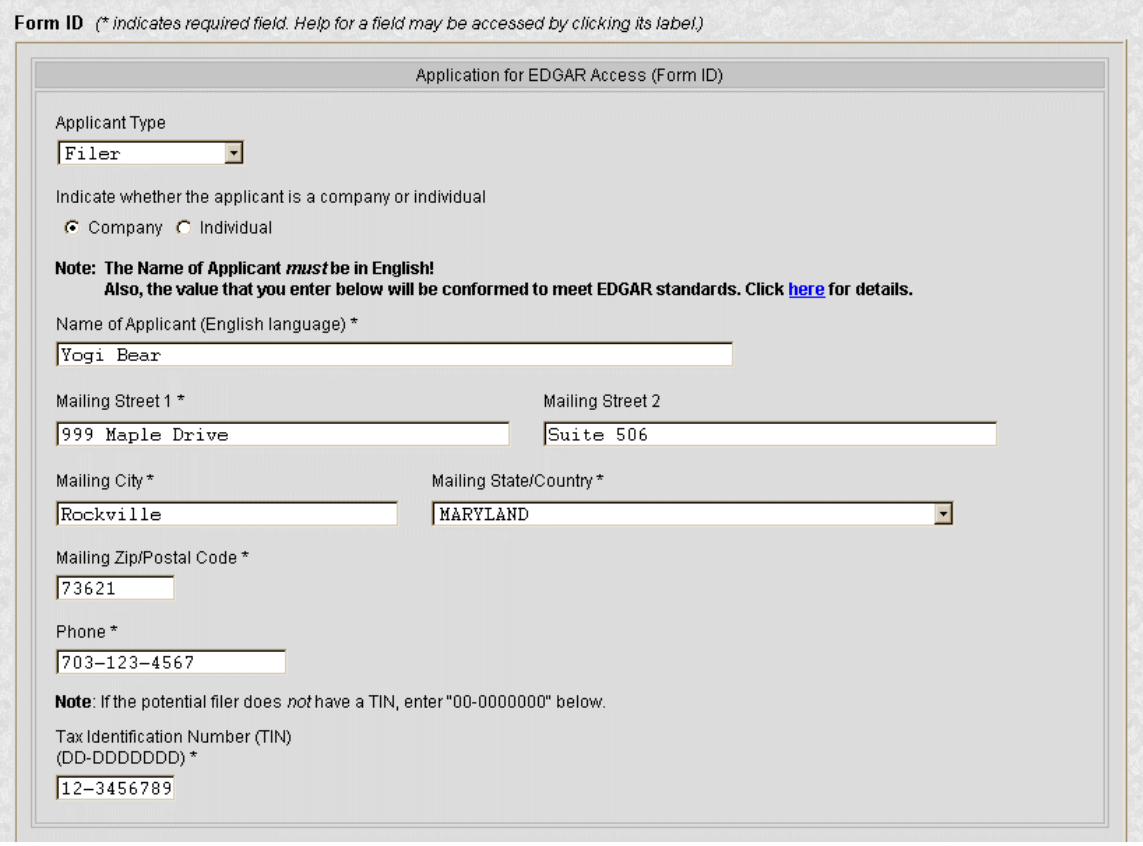


Figure K-6: EDGAR Form ID Page, Applicant Information

K.4.2.2.2 Filer Information

The Filer Information section of the Form ID application is the second data entry section that is displayed on the page (equivalent to Part II of the paper form). This information can be supplied only for applicants that are companies.

The "Doing Business As" Name is optional. If the filer is a foreign filer, an optional Foreign Name data entry field is also available. This name is intended for the name of the company in a non-English language but using only the subset of the standard ASCII (text) character set that is supported by EDGAR.

The requestor must either explicitly enter the information required for the Business Address or check the "Business address same as mailing address" box. If the "Business address same as mailing address" box is checked, EDGAR will copy the Mailing Address information to the Business Address fields before submitting the Form ID application (this action is not immediate). When this box is checked, the Business Address data entry fields are disabled (grayed out with Internet Explorer).

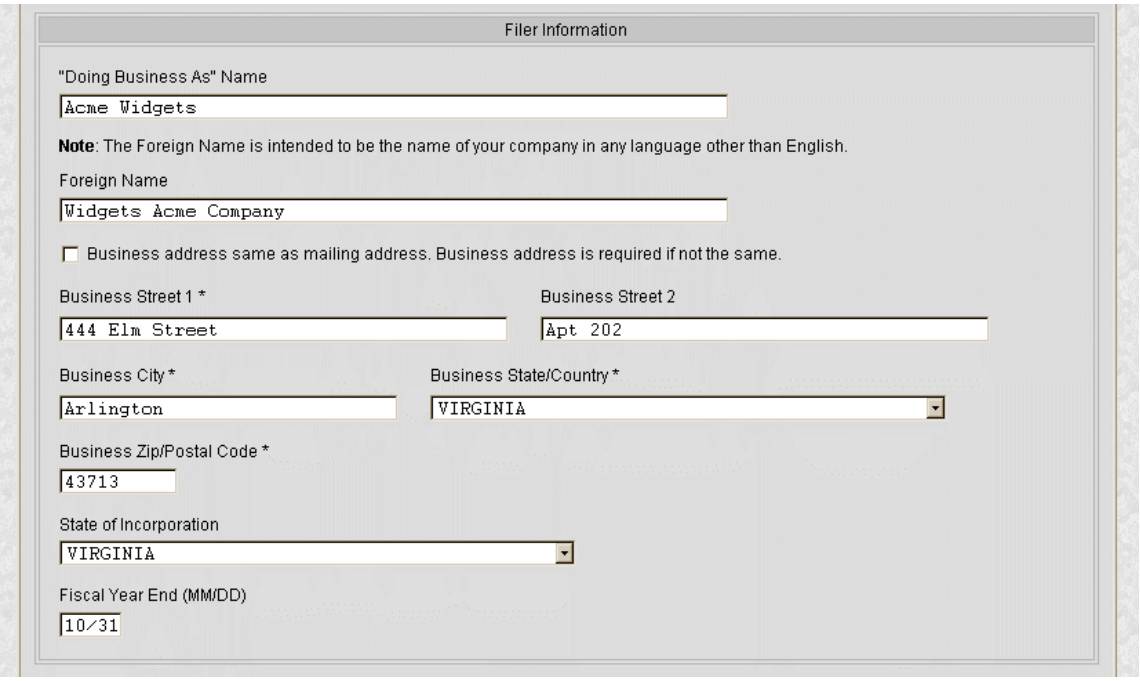


Figure K-7: EDGAR Form ID Page, Filer Information

K.4.2.2.3 Contact for EDGAR Information

The Contact for EDGAR Information, Inquiries and Access Codes section of the Form ID application is the third data entry section that is displayed on the page (equivalent to Part III of the paper form). This information must be supplied for all applicants.

The Contact Address is required if any part of the address is different from the Mailing Address. If the Contact Address is identical to the Mailing Address, the requestor may

check the “Contact address same as mailing address” box and EDGAR will copy the Mailing Address information to the Contact Address fields before submitting the Form ID application. When this box is checked, the Contact Address data entry fields are disabled (grayed out with Internet Explorer).

The E-Mail Address is critical to communications between the applicant and EDGAR. This is because notifications (messages) are sent from EDGAR to this e-mail address. For example, an e-mail notification is sent to the applicant after his or her Form ID application is processed by the SEC – if the application is rejected, there is no other way for the applicant to determine this (after the Form ID application is accepted and the applicant has access to EDGAR, subsequent notifications may be retrieved from the EDGAR Filing or OnlineForms websites).

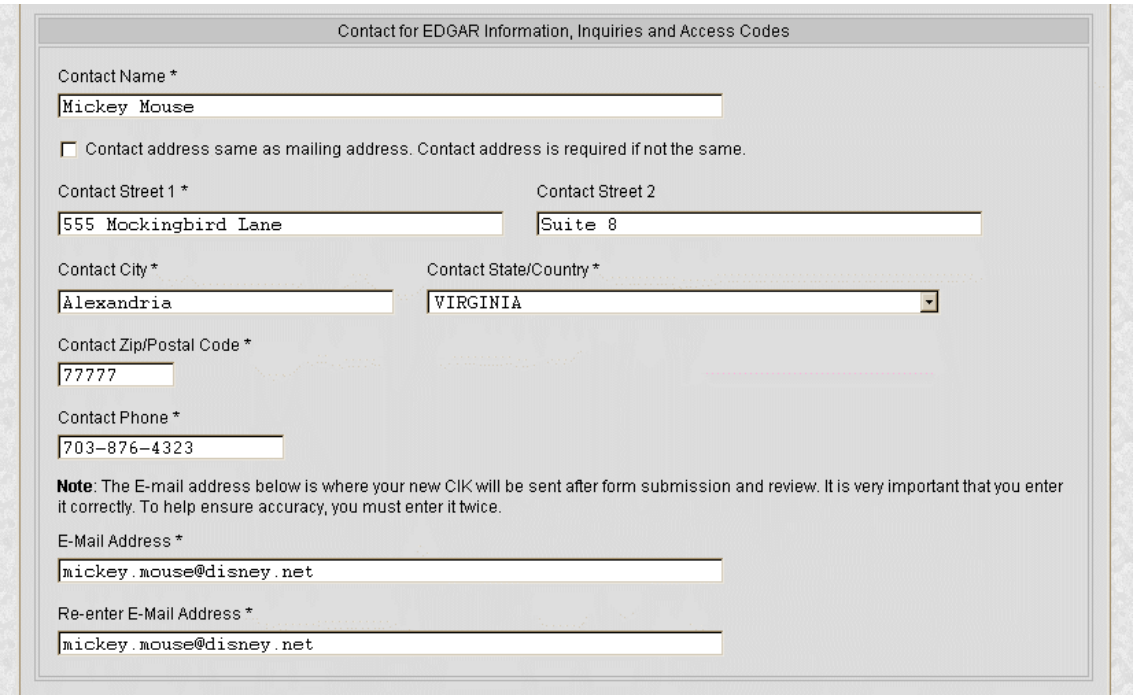


Figure K-8: EDGAR Form ID Page, Contact for EDGAR Information

Note that our rules require that you keep this information updated. After your Form ID application is accepted and you have your EDGAR access codes, you can use the Edit Company Information capability of the EDGAR Filing or OnlineForms websites to update this information as required.

K.4.2.2.4 Contact for SEC Account Information

The Contact for SEC Account Information and Billing Invoices section of the Form ID application is the fourth data entry section that is displayed upon the page (equivalent to Part IV of the paper form). This information is to be supplied for all Filers and Filing Agents.

The Contact Address is required if any part of the address is different from the Mailing Address. If the Contact Address is identical to the Mailing Address, the requestor may check the "Contact address same as mailing address" box and EDGAR will copy the Mailing Address information to the Contact Address fields before submitting the Form ID application. When this box is checked, the Contact Address data entry fields are disabled (grayed out with Internet Explorer).

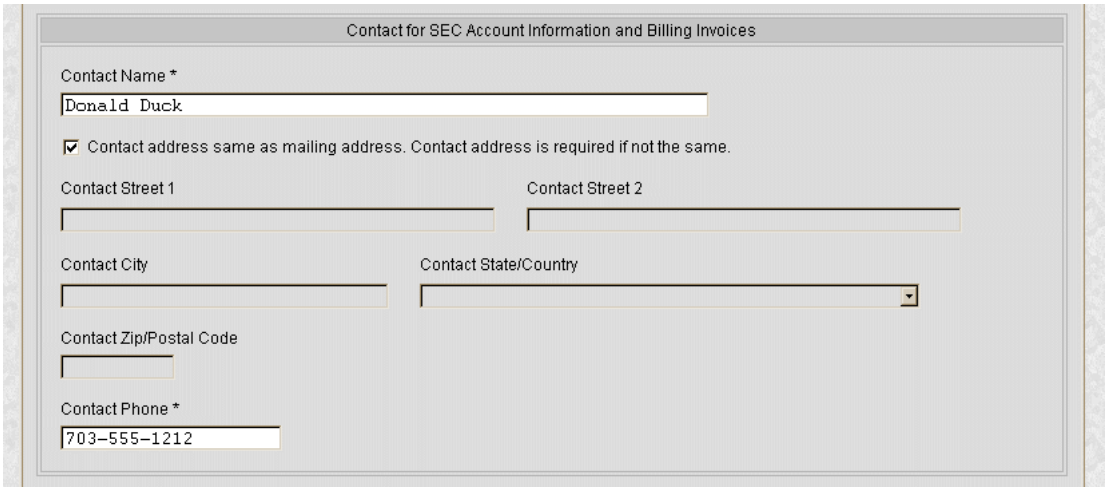


Figure K-9: EDGAR Form ID Page, Contact for SEC Account Information

K.4.2.2.5 Signature

The Signature Information section of the Form ID application is the fifth data entry section that is displayed upon the page (equivalent to Part V of the paper form). This information is to be supplied for all applicants. A duly authorized person, such as a partner, president, treasurer, corporate secretary, officer, or director, must sign the Form ID application. Individuals may have someone with their power of attorney sign the Form ID application. Filing agents such as financial printers cannot sign this Form on behalf of the issuer unless they are specifically authorized to do so in writing. The written documentation should be attached to the Form ID application (refer to Section K.4.3.2, Assembling the Form ID Submission, for information on how to add an attachment).

The Signature that is entered is the text equivalent of the signer's manual legal signature. For example, if Tobias Alowicious Smith uses "T. A. Smith" as his legal signature, the requestor would enter "T. A. Smith" in this data entry field. Note that the Signature is for the applicant, the authorized representative of an applicant that is not an individual, or the individual authorized to sign by the individual applicant or authorized representative, which is **not necessarily the person who is filling in the form (although they could be the same)**.

The Title/Position is required only when the applicant is a company.

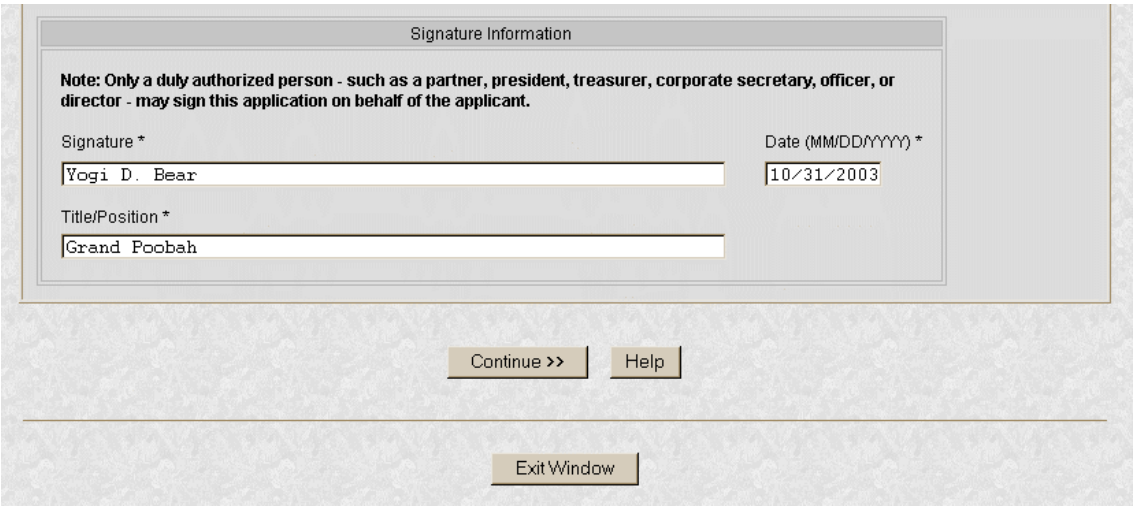


Figure K-10: EDGAR Form ID Page, Signature Information

K.4.3 Assembling and Submitting the Form ID Application

After you have entered all of the required data on the Form ID application, you are ready to complete the process and submit the Form ID application to the SEC for acceptance. You must do the following to finish the process:

- Correct any errors
- Upload any attachments
- Define a passphrase
- Submit the completed Form ID application

K.4.3.1 Verifying the Form ID Application

Note: The figures in this section all contain sample data. Each figure represents the type of data that can be entered on the Form ID application. The figures are provided as examples of what you will see; your data will be different.

The next step in the process is to complete the Form ID data entry phase. This is accomplished as follows:

5. Click the [Continue] button (Figure K-10).

   EDGAR validates the format and syntax of the information that you provided in the Form ID application (you are responsible for confirming the accuracy of all information submitted in the Form). If there are errors in the information provided (such as missing required fields), your Form ID application with the errors highlighted will be displayed (Figure K-11, top only). Follow the instructions on the screen to correct the errors, then click the [Continue] button. Your updated Form ID application will be revalidated; if errors remain, your updated Form ID application with the remaining and any new errors marked is displayed. You must correct all errors to proceed past this point.

For example, the following errors are marked in Figure K-11:

- Mailing State/Country is missing (required field)
- Phone [Telephone Number] is not in the correct format

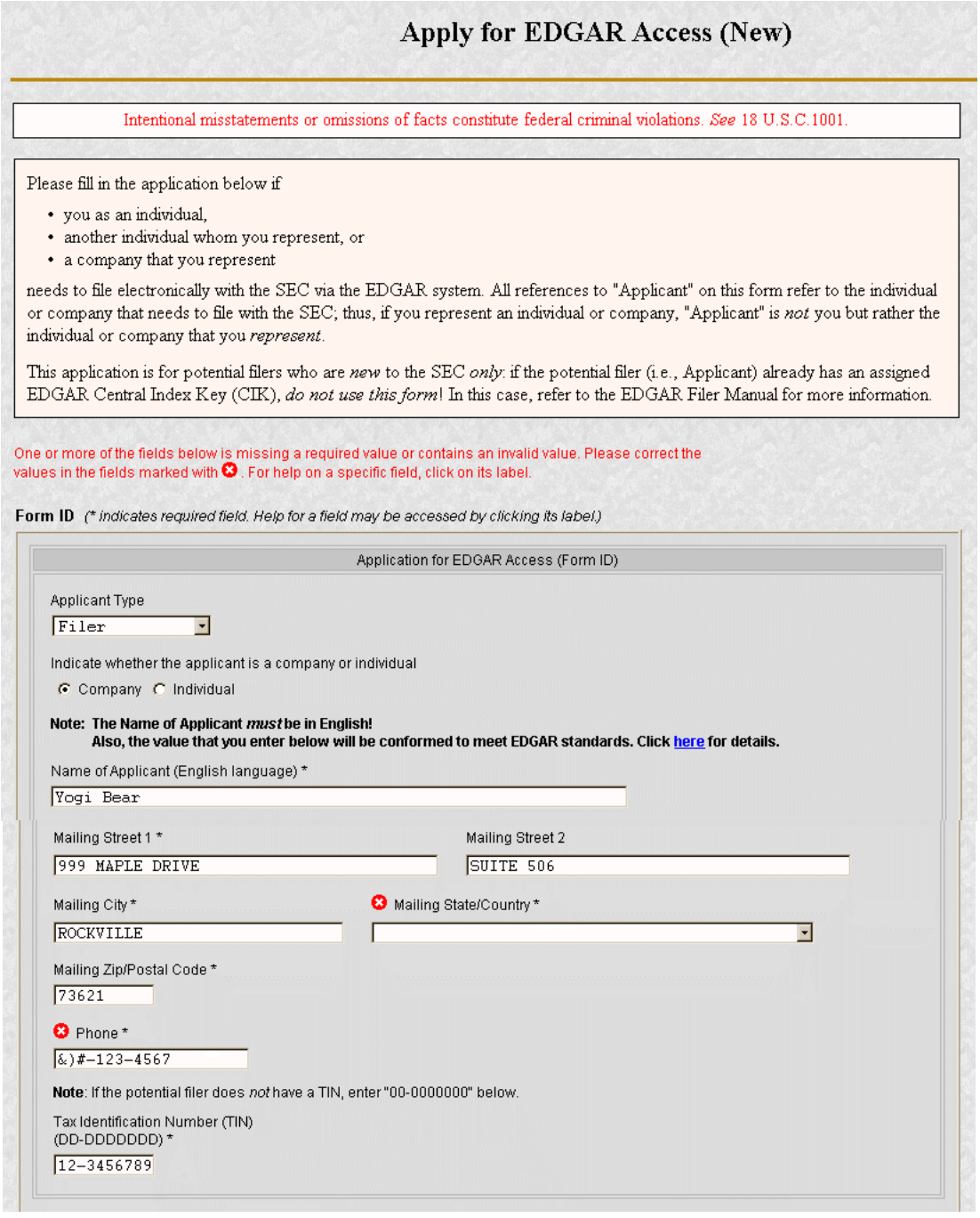


Figure K-11: EDGAR Form ID, Errors (Top)

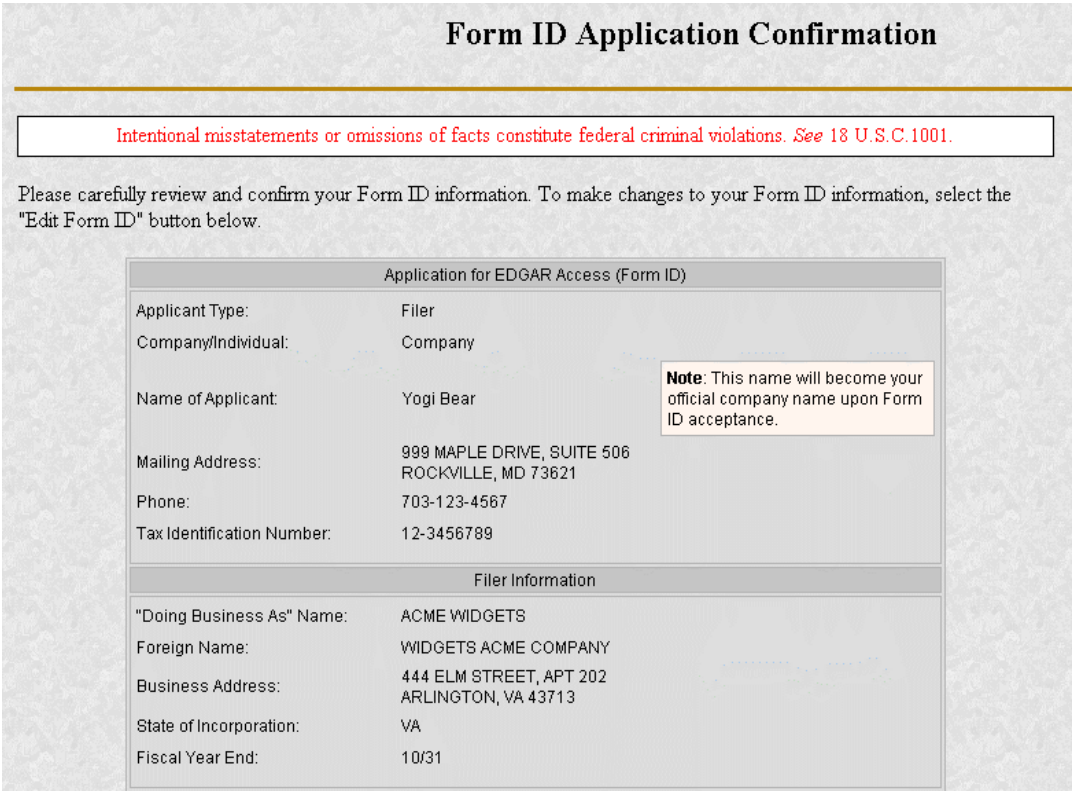
6. If there are no errors in your Form ID application and your Name is changed by the name conformance process, a dialog box appears (Figure K-12).

The dialog box gives you the conformed Name of Applicant that will be used when your Form ID application is submitted. Click the [OK] button in the Conformed Name dialog box after you have reviewed the information.

Figure K-12: EDGAR Form ID, Conformed Name Dialog

7. The EFMW Form ID Application Confirmation page appears (Figure K-13, top only).

   This page allows you to review the information that will be sent to EDGAR after you submit this Form ID application. It also provides a way for you to edit any incorrect information (except for the conformed Name of Applicant), to upload/delete attachments and to define a passphrase.



Form ID Application Confirmation

Intentional misstatements or omissions of facts constitute federal criminal violations. *See* 18 U.S.C.1001.

Please carefully review and confirm your Form ID information. To make changes to your Form ID information, select the "Edit Form ID" button below.

Application for EDGAR Access (Form ID)		
Applicant Type:	Filer	
Company/Individual:	Company	
Name of Applicant:	Yogi Bear	**Note**: This name will become your official company name upon Form ID acceptance.
Mailing Address:	999 MAPLE DRIVE, SUITE 506 ROCKVILLE, MD 73621	
Phone:	703-123-4567	
Tax Identification Number:	12-3456789	
Filer Information		
"Doing Business As" Name:	ACME WIDGETS	
Foreign Name:	WIDGETS ACME COMPANY	
Business Address:	444 ELM STREET, APT 202 ARLINGTON, VA 43713	
State of Incorporation:	VA	
Fiscal Year End:	10/31	

Figure K-13: EDGAR Form ID Application Confirmation Page (Top)

If you want to change any of the data displayed on the EFMW Form ID Application Confirmation page, click the [Edit Form ID] button in the middle of the page (Figure K-14).

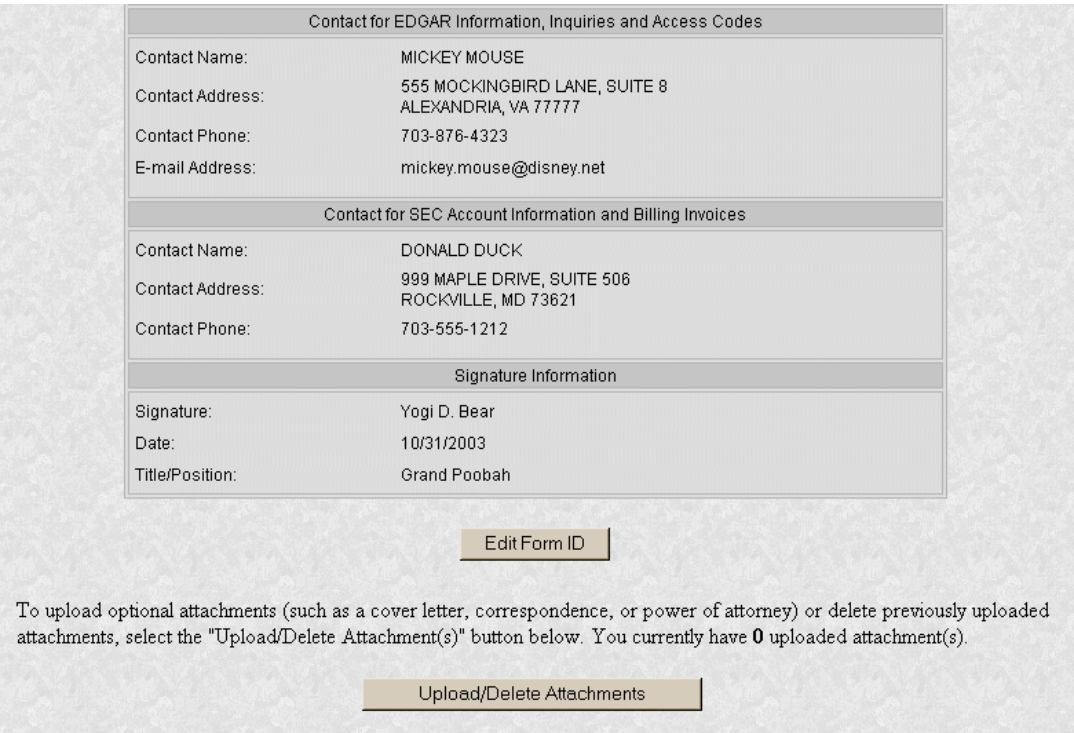


Figure K-14: EDGAR Form ID Application Confirmation Page (Middle)

The EFMW Form ID application page appears (Figure K-15, top only), prefilled with the data from your original Form ID application. Change any of the data that you want, and then click the [Continue] button. Your updated Form ID application will be reverified; if errors remain, your updated Form ID application with the new errors marked is displayed (see above).

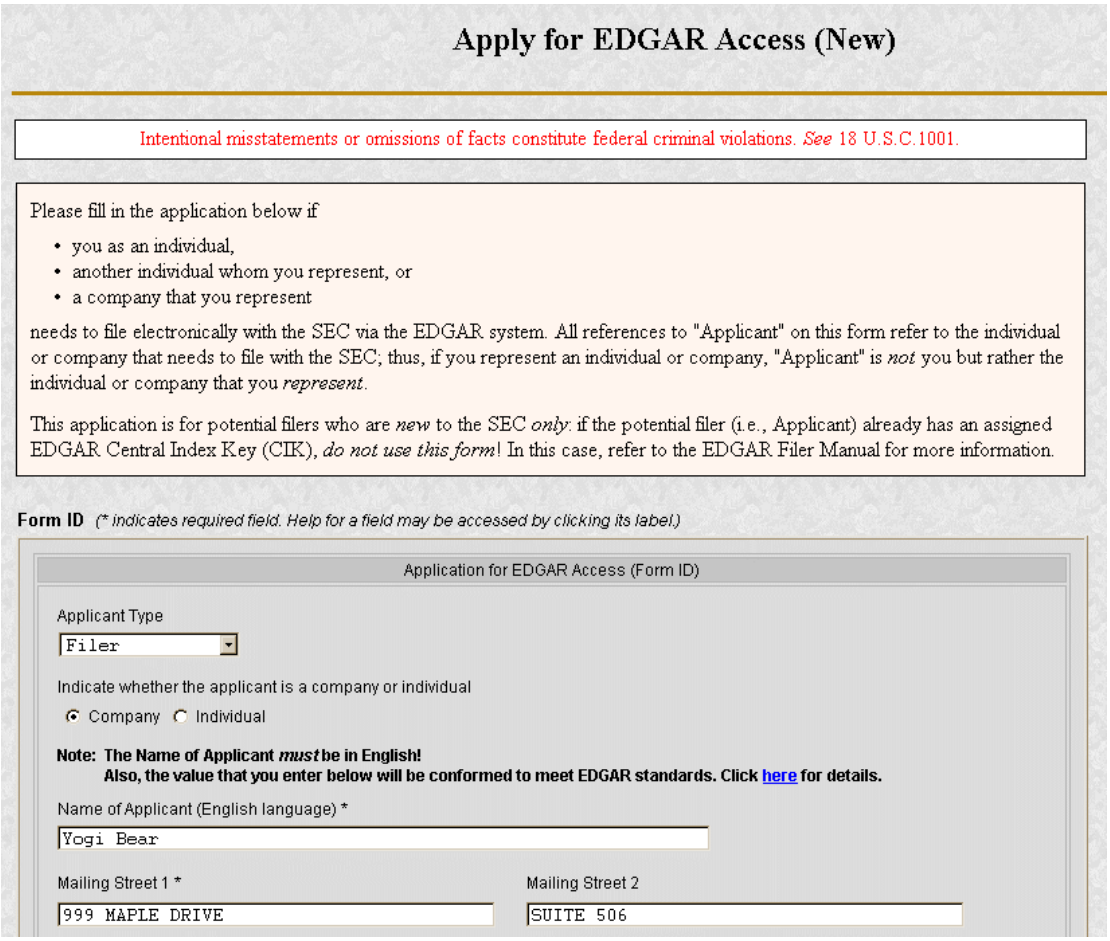


Figure K-15: EDGAR Form ID Application Edit (Top)

K.4.3.2 Assembling the Form ID Submission

The Form ID application may include attachments (such as a Power of Attorney). To assemble the Form ID submission (i.e., associate any attachments with your Form ID application), you must upload them to EDGAR (if you don't need to associate attachments with your Form ID application, skip this step).

8. If you want to add or delete an attachment, click the [Upload/Delete Attachments] button in the middle of the page (Figure K-14).

   The EFMW Upload/Delete Attachment(s) page appears (Figure K-16). This page displays a table of the uploaded attachments and allows you to manage the attachments associated with your Form ID application.

Figure K-16: EDGAR Form ID Upload/Delete Attachment(s) Page

To add an attachment, click the [Upload Attachment] button (any attachments you plan to include should already have been prepared and saved in the appropriate format prior to assembling your Form ID submission. ASCII [*.txt file extension] and HTML [*.htm file extension] are accepted; PDF and graphic formats are not accepted). The Upload Attachment page appears (Figure K-17). Enter the appropriate information in the data entry fields, and then click the [Upload] button (to return to the Upload/Delete Attachment(s) page without uploading an attachment, click on the [Cancel] button). The EFMW Upload/Delete Attachment(s) page appears (Figure K-16) with your new attachment displayed in the table.

Figure K-17: EDGAR Form ID Upload Attachment Page

To delete an attachment, select the radio button to the left of the attachment you wish to delete and click on the [Delete Attachment] button. The selected attachment will be discarded and its entry in the table on the Upload/Delete Attachment(s) page will be removed.

The EFMW Upload/Delete Attachment(s) page appears (Figure K-16) with your new attachment displayed in the table. Continue to add or delete attachments until you are satisfied, and then click the [OK] button to return to the Form ID Application Confirmation page.

K.4.3.3 Defining a Passphrase

The passphrase is a new EDGAR security code that is used to generate (or regenerate) the EDGAR access codes needed to make filings via EDGAR with the SEC. The passphrase is not used to log on to the EDGAR Filing or OnlineForms websites. The passphrase allows a filer to generate a new set of EDGAR access codes if/when they are forgotten (refer to Section K.6.1, EDGAR Access Codes, for more information).

It is important to remember that the passphrase (and the EDGAR access codes) are not assigned to the requestor of the Form ID, but to the applicant.

The last step, prior to submitting your Form ID application, to the SEC is to specify a passphrase. Please do not forget your passphrase. For security reasons, it cannot be recovered after the Form ID application window has been exited.

Note: Defining a passphrase must be the last step before submitting a Form ID application to the SEC. If you enter a passphrase and then click on the [Edit Form ID] or [Upload/Delete Attachments] button, the passphrase is discarded. This sequence of steps helps ensure the security of the passphrase.

9. To specify your passphrase, enter it in the data entry fields near the bottom of the Form ID Application Confirmation page (Figure K-18). For security reasons, your passphrase must be eight characters in length and contain at least one digit and one character from the set {@, #, *, $}.

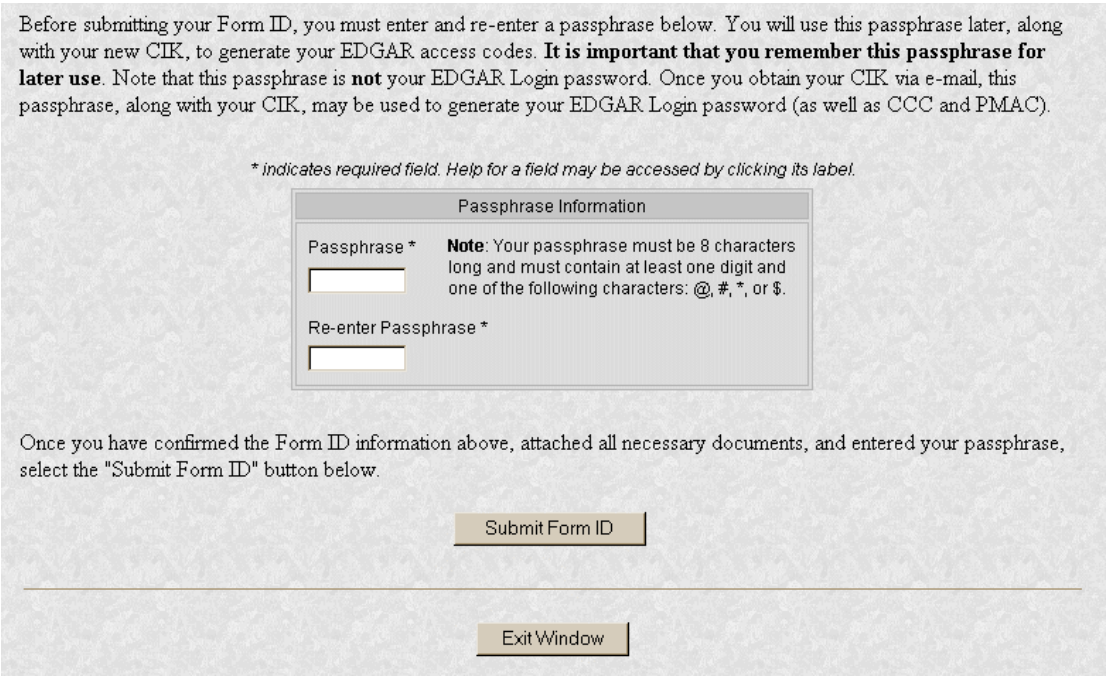


Figure K-18: EDGAR Form ID Application Confirmation Page (Bottom)

K.4.3.4 Submitting a Form ID Application

After completing and editing your Form ID application, adding any attachments and specifying a passphrase, you are ready to submit the Form ID application to the SEC.

Consider this step carefully: You cannot easily retract the Form ID application after it has been submitted. If you decide that you don't want to submit the Form ID application, close the browser window by clicking the [Exit Window] button at the bottom of the Form ID Application Confirmation page. If you close the window, all of the data that you've entered on the Form ID application and any attachments will be discarded.

10. To submit your Form ID application, click the [Submit Form ID] button at the bottom of the Form ID Application Confirmation page (Figure K-18).

    A dialog box appears (Figure K-19) asking you to confirm that you want to submit the Form ID application. If you do not want to submit it, click

the [Cancel] button and the dialog box will disappear; otherwise, click the [OK] button to submit the Form ID application to the SEC.

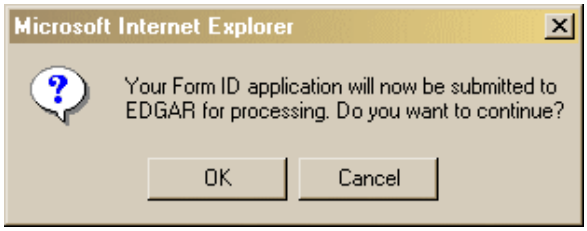


Figure K-19: EDGAR Form ID, Submittal Dialog

Note: After you click the [OK] button, the Form ID application is submitted to the automated submission processing portion of the EDGAR system. This is the start of the acceptance process; your subsequent actions in this browser window will not affect this process. However, the acceptance process cannot be completed until you submit authentication documentation to the Office of Filings and Information Services, Branch of Filer Support. Refer to Section K.4.4, Authentication Documentation, for more information.

The EFMW Form ID Application Acknowledgment page appears (Figure K-20). This page provides the Accession Number for the submission (use this number when referring to this submission) and lists the Form ID information that was submitted).

Note: The Accession Number is a unique code assigned to your Form ID submission. It has a format of:

9999999996-[Year]-[Unique Sequence Number]

Click the [Print Window] button near the bottom of the page to print this page to make a copy for your records.

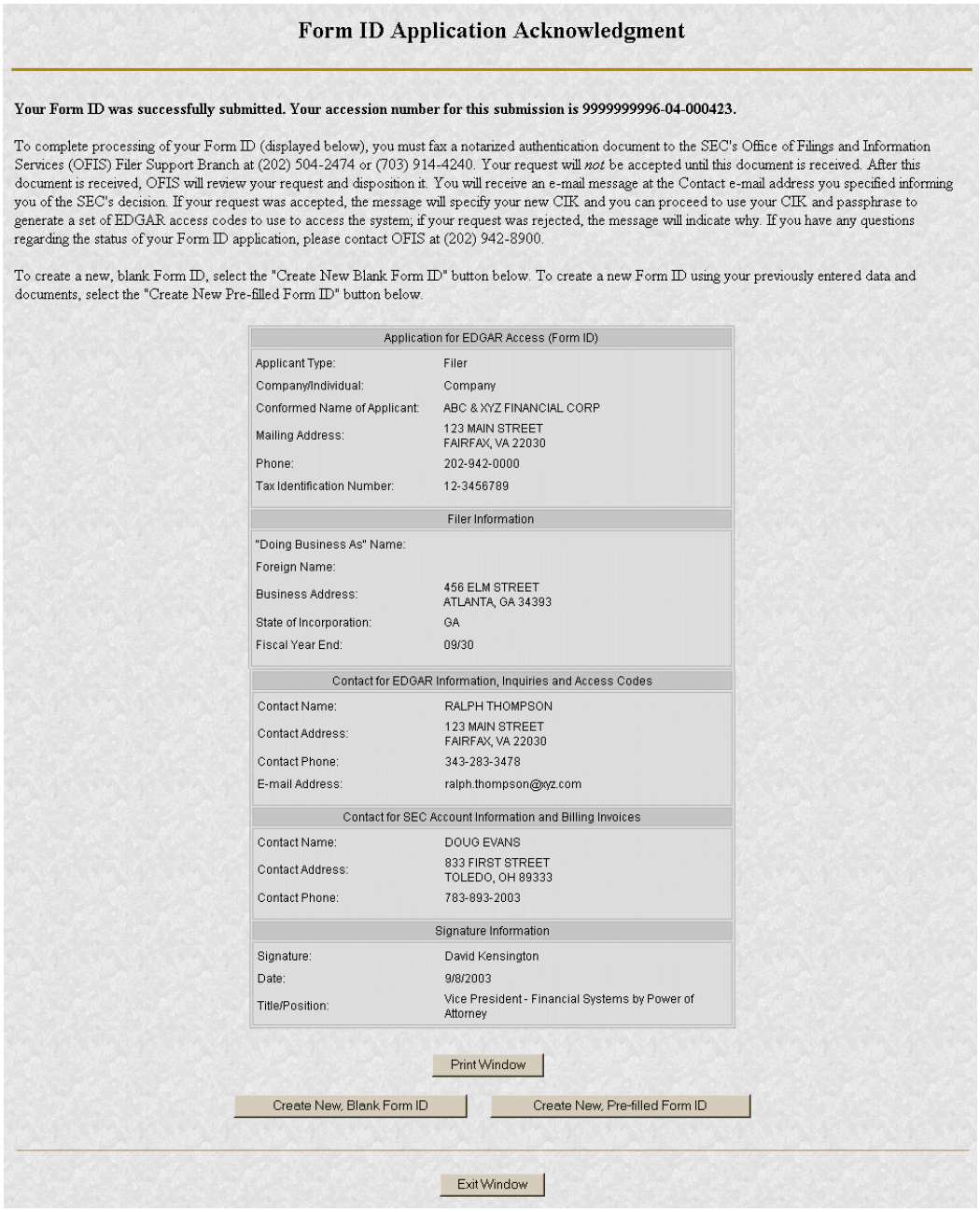


Figure K-20: EDGAR Form ID Application Acknowledgment Page

11. Click the [Exit Window] button near the bottom of the Form ID Application Confirmation page to finish the process by closing the browser window.

    A dialog box appears (Figure K-21) asking you to confirm that you want to exit the browser window. If you do not want to exit, click the [Cancel] button and the dialog box will disappear; otherwise, click the [OK] button and the browser window will be closed and the previously entered Form ID information and any attachments (documents) will be discarded.

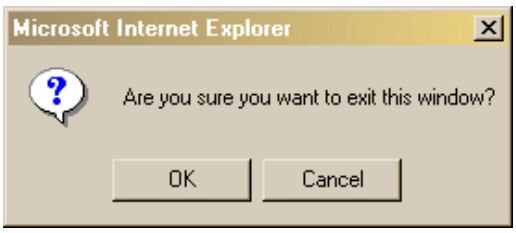


Figure K-21: EDGAR Form ID, Exit Window Dialog

K.4.3.5 Starting Another Form ID Application

If you would like to start another Form ID application, directly from the Form ID Application Acknowledgment page, click one of the buttons provided for this purpose near the bottom of the page (Figure K-20).

K.4.3.5.1 Create New, Blank Form ID

This option returns you to the Form ID Application page (in the same browser window) and deletes all of the data that you had previously entered. Use this capability when you need to submit another Form ID application for a company or person whose information is different from that previously entered.

11. Click the [Create New, Blank Form ID] button near the bottom of the Form ID Application Confirmation page.

A dialog box appears (Figure K-22) warning you that the previously entered Form ID information and any attachments (documents) will be cleared if you continue. If this is not your desire, click the [Cancel] button on the dialog box.

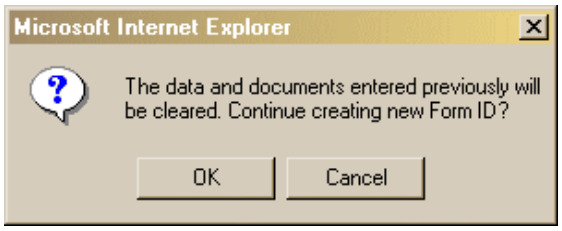


Figure K-22: EDGAR Form ID, New Blank Form Dialog

If you would like to start a new, blank Form ID application, click the [OK] button on the dialog box. The EFMW Apply for EDGAR Access (New) page appears in the same browser window without any of the previously entered data. Follow the previous instructions (Section K.4, New SEC Filer: Applying for EDGAR Access) for composing and submitting this new Form ID application.

K.4.3.5.2 Create New, Pre-filled Form ID

This option returns you to the Form ID Application page (in the same browser window) and prefills all of the data entry fields with the data that you had previously entered, except for the Name of Applicant or Name of Individual (as appropriate). Use this capability when you need to submit another Form ID application for a company or person whose information is materially the same as that previously entered.

11. Click the [Create New, Pre-filled Form ID] button near the bottom of the Form ID Application Confirmation page.

A dialog box appears (Figure K-23) warning you that the previously entered Form ID information and any attachments (documents) will be retained if you continue. If this is not your desire, click the [Cancel] button on the dialog box.

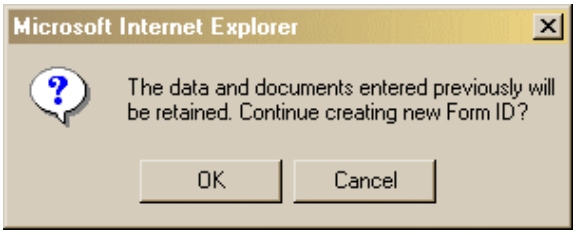


Figure K-23: EDGAR Form ID, New Pre-filled Form Dialog

If you would like to start a new, prefilled Form ID application, click the [OK] button on the dialog box. The EFMW Apply for EDGAR Access (New) page appears in the same browser window with all of the previously entered data except for the Name (which is empty). Follow the previous instructions (Section K.4, New SEC Filer: Applying for EDGAR Access) for composing and submitting this new Form ID application.

K.4.4 Authentication Documentation

The Form ID application must be supplemented with additional verification to help ensure that the application is authentic. Accordingly, the applicant is required to file with the SEC in paper by fax within two business days before or after electronically filing Form ID a notarized document, manually signed by the applicant over its typed signature, that includes the information contained in the Form ID filed or to be filed and confirms the authenticity of the Form ID. If we do not receive the fax within this period, we will reject the application and the applicant will need to reapply.

K.4.5 Application Acceptance and Applicant Notification

After both the electronic Form ID application and the associated authentication documentation are received by the SEC, the SEC will review and accept or reject the information provided on the Form ID. This is a manual process that is not immediate and that may require a day or more to complete.

A notification message stating the SEC's disposition of the application will be sent to the e-mail address provided in the "Contact for EDGAR Information" part of the Form ID. The disposition will be either "accepted" or "rejected."

If the application was accepted, the e-mail message will include but will not be limited to the following information:

- Text saying that the Form ID was accepted by the SEC
- The new Central Index Key [CIK]
- Basic directions for how to generate EDGAR access codes
- The URL of the EDGAR Filer Management web site

If the application was rejected, the e-mail message will include but will not be limited to the following information:

- Text saying that the submission was rejected by the SEC
- The reason that the application was rejected
- Basic instructions on how to resolve the issues

Refer to Section K.7, Examples of Notification Messages, to review the notification messages.

K.5 Current SEC Filer: Applying for EDGAR Access

This section explains the process of applying for access to EDGAR for **applicants who are currently filing with the SEC**, unless they have not been assigned a CIK or seek to file in a different capacity (the capacities being "individual," "filing agent," and "training agent"). Other filers should follow the instructions in Section K.4, New SEC Filer: Applying for EDGAR Access.

K.5.1 Current Paper Only Filer

Note: The "applicant" is the company or individual who is required to file with the SEC, not necessarily the person who is filling in the form (although it could be). The term "requestor" is used to refer to the person who is filling in the form.

This section outlines the process for composing and submitting an EDGAR access request using the EFMW when the applicant currently makes paper filings (only) with the SEC and wants to start to file electronically. Before beginning, ensure that you know the Central Index Key (CIK) of the applicant. If you don't know the CIK, you can look up the applicant by name by connecting to the EDGAR Company Database at URL

http://www.edgarcompany.sec.gov

and clicking the [Company Search] button. The CIK is one of the items returned by querying this database.

K.5.1.1 Composing the Convert to Electronic Filer Request

The first step for composing an EDGAR access request is to bring up the EDGAR access request data entry form. This is accomplished as follows:

1. Connect to the EFMW Welcome page (refer to Section K.2, Accessing the EDGAR Filer Management website).
2. Click on Convert Paper Only Filer to Electronic Filer in the menu bar.
3. A new browser window opens and the data entry page for the EDGAR access request appears (Figure K-24).

Refer to Section K.4.2.1, Data Entry Conventions, for the standards used on all of the EFMW pages.

4. Enter the required data (CIK, passphrase and e-mail address)

Refer to Section K.4.3.3, Defining a Passphrase, for more detailed description of the passphrase. For security reasons, the passphrase must be eight characters in length and contain at least one digit and one character from the set {@, #, *, $}.

5. Click on the [Convert to Electronic] button near the bottom of the page when you are satisfied with the data that you entered.

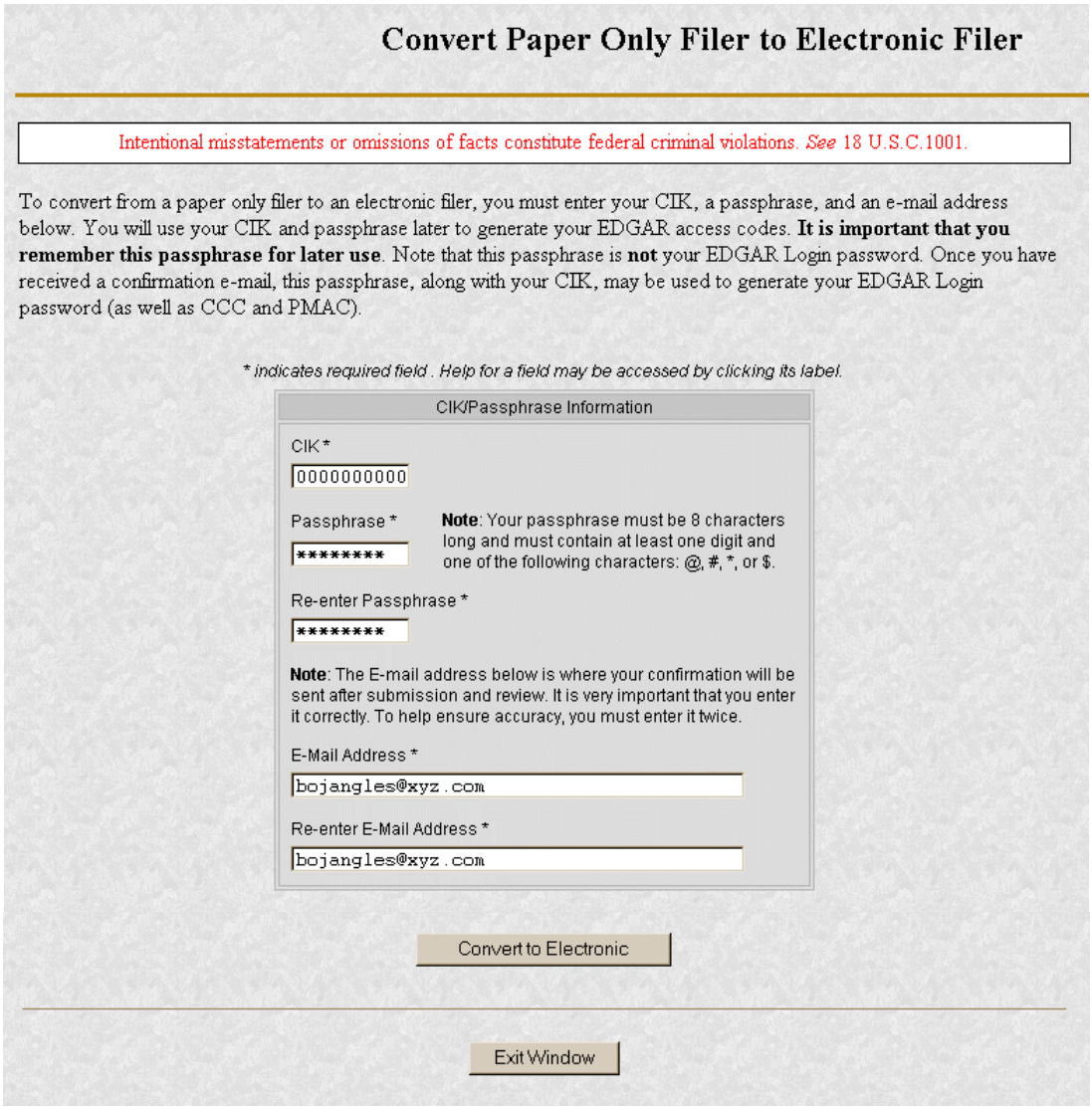


Figure K-24: EDGAR Convert Paper Only Filer to Electronic Filer Page

A dialog box appears (Figure K-25) asking you to confirm that you want to submit the request. If you do not want to submit the request, click the [Cancel] button and the dialog box will disappear; otherwise, click the [OK] button.

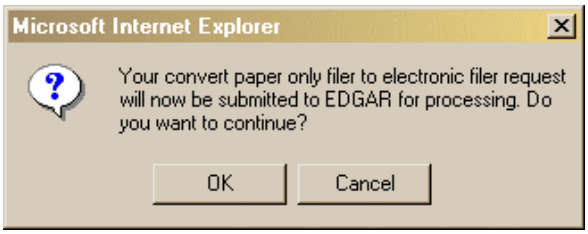


Figure K-25: EDGAR Convert to Electronic Filer, "Continue" Dialog

Note: After you click the [OK] button, the Convert Paper Only Filer to Electronic Filer request is submitted to the automated submission processing portion of the EDGAR system. This is the start of the acceptance process, your subsequent actions in this browser window will not affect this process. However, the acceptance process cannot be completed until you submit Authentication documentation to the SEC – refer to Section K.5.1.2, Authentication Documentation, for more information.

The EFMW Convert Paper Only Filer to Electronic Filer Acknowledgment page appears (Figure K-26). This page provides the Accession Number for the submission (use this number when referring to this submission).

Figure K-26: EDGAR Convert Paper Only Filer to Electronic Filer Acknowledgment Page

Click the [Print Window] button near the bottom of the page to print this page to make a copy for your records.

6. Click the [Exit Window] button to complete the process by closing the browser window.

No confirming dialog box is displayed - the browser window is just closed.

K.5.1.2 Authentication Documentation

The Convert Paper Only Filer to Electronic Filer request must be supplemented with additional verification to help ensure that the request is authentic. Accordingly, the filer is required to file with the SEC in paper by fax within two business days after electronically filing the request a notarized document, manually signed by the filer over its typed signature, that includes the information identified below and confirms the authenticity of the request. If we do not receive the fax within this period, we will reject the request and the requestor will need to reapply.

- CIK
- Name associated with that CIK
- Name of the contact person for purposes of this request
- Acknowledgement accession number
- Contact person on database
- Contact telephone number on database

K.5.1.3 Request Acceptance and Applicant Notification

After both the electronic Convert Paper Only Filer to Electronic Filer request and the associated Authentication documentation are received by the SEC, the SEC will authenticate the information provided on the Convert Paper Only Filer to Electronic Filer request. A notification message stating the SEC's disposition of the request will be sent to the e-mail address provided in the request. The disposition will be either "accepted" or "rejected."

If the request is accepted, the e-mail message will include but will not be limited to the following information:

- Text saying that the request was accepted by the SEC
- Text stating that the specified passphrase was activated
- Basic directions for how to generate EDGAR access codes
- The URL of the EDGAR Filer Management web site

If the request is rejected, the e-mail message will include but will not be limited to the following information:

- Text saying that the request was rejected by the SEC
- The reason that the request was rejected
- Basic instructions on how to resolve the issue

Refer to Section K.7, Examples of Notification Messages, to review the notification messages.

K.5.2 New Serial Company

Note: The "applicant" is the company or individual who is required to file with the SEC, not necessarily the person who is filling in the form (although it could be). The term "requestor" is used to refer to the person who is filling in the form.

A serial company is created as a result of a "parent" company filing a Form 424B[7], using a serial tag, with the SEC. When the 424B submission is accepted by the SEC, the serial company is created in EDGAR and a [new] CIK is assigned. However, the act of creating the serial company in EDGAR does not automatically result in EDGAR access for the new company: the new serial company must request access to EDGAR. This section

[7] "424B" is a shorthand reference for Forms 424B1, 424B2, 424B3, 424B4, 424B5, 424B6 and 424B7.

outlines the process for composing and submitting an EDGAR access request using the EFMW when the applicant is a newly-created serial company (note that a new serial company need not apply for EDGAR access if it will be filing with the SEC on paper only [Form 424B6]).

Before beginning, ensure that you know the Central Index Key (CIK) of the applicant (it will be specified in the notification message sent to the parent company by EDGAR after the Form 424B is accepted by the SEC). If you don't know the CIK, you can look up the serial company by name using the EDGAR Company Database at URL

http://www.edgarcompany.sec.gov

and clicking the [Company Search] button. The CIK is one of the items returned by querying this database.

Note: The EDGAR Company Database is updated nightly so it will be populated with the new serial company's CIK no earlier than the day after the 424B that created it is accepted.

K.5.2.1 Composing the New Serial Company Access Request

The first step for composing an EDGAR access request is to bring up the EDGAR access request data entry form. This is accomplished as follows:

1. Connect to the EFMW Welcome page (refer to Section K.2, Accessing the EDGAR Filer Management website).
2. Click on EDGAR Access for New Serial Companies in the menu bar.
3. A new browser window opens and the data entry page for the EDGAR access request appears (Figure K-27).

Refer to Section K.4.2.1, Data Entry Conventions, for the standards used on all of the EFMW pages.

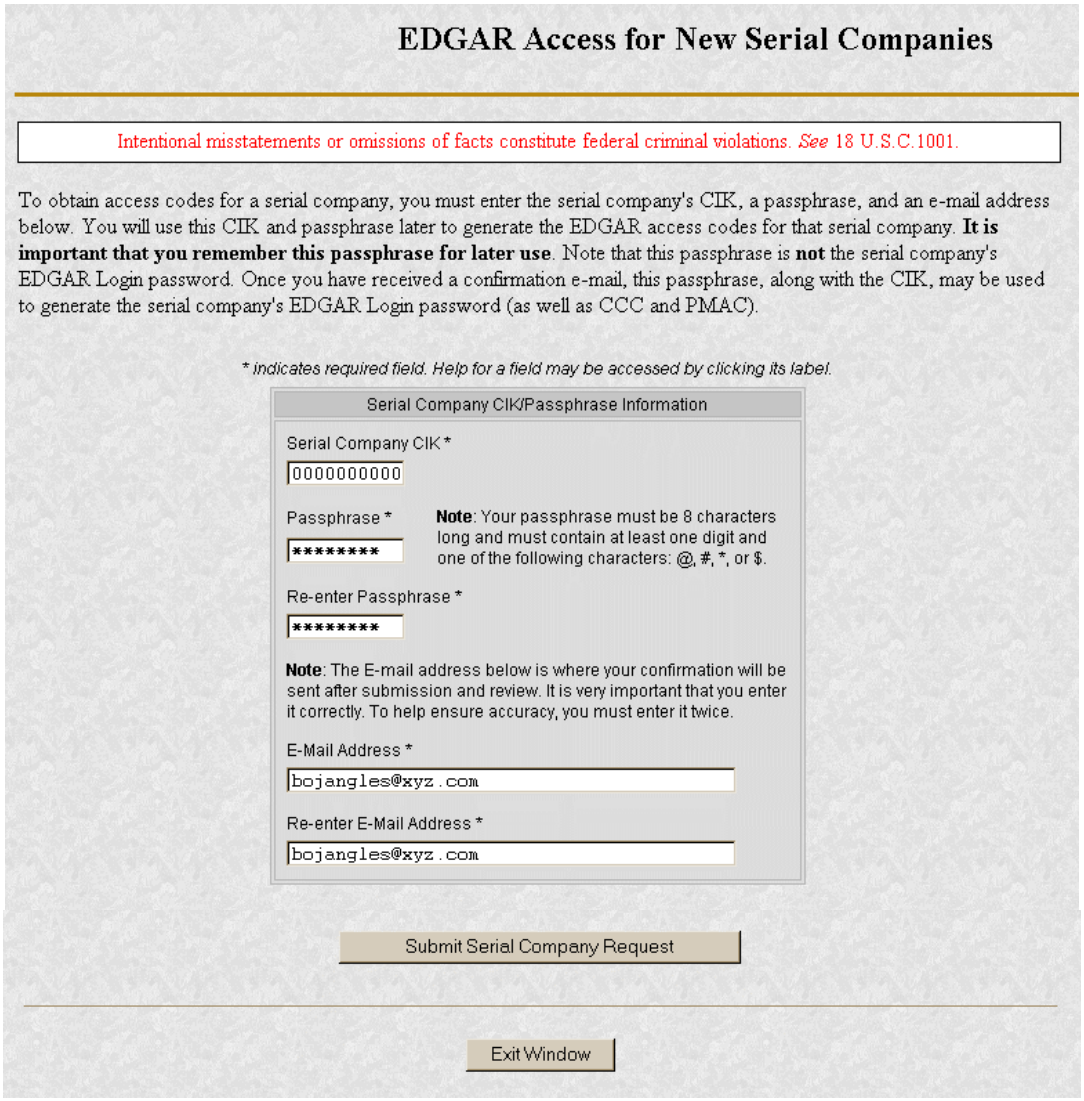


Figure K-27: EDGAR Access for New Serial Companies Page

4. Enter the required data (CIK, passphrase and e-mail address)

Refer to Section K.4.3.3, Defining a Passphrase, for a more detailed description of the passphrase. For security reasons, the passphrase must be at least eight characters in length and contain at least one digit and one character from the set {@, #, *, $}.

5. Click on the [Submit Serial Company Request] button near the bottom of the page when you are satisfied with the data that you entered.

A dialog box appears (Figure K-28) asking you to confirm that you want to submit the request. If you do not want to submit the request, click the [Cancel] button and the dialog box will disappear; otherwise, click the [OK] button.

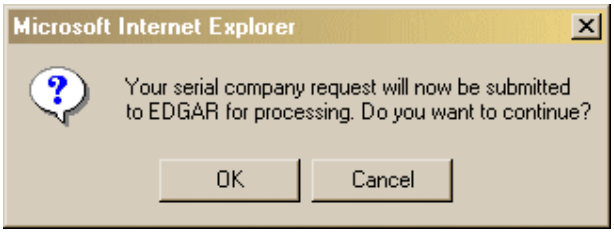


Figure K-28: EDGAR New Serial Company Access, "Continue" Dialog

Note: After you click the [OK] button, the EDGAR Access for New Serial Companies request is submitted to the automated submission processing portion of the EDGAR system. This is the start of the acceptance process; your subsequent actions in this browser window will not affect this process. However, the acceptance process cannot be completed until you submit Authentication documentation to the SEC. Refer to Section K.5.2.2, Authentication Documentation, for more information.

The EFMW EDGAR Access for New Serial Companies Acknowledgment page appears (Figure K-29). This page provides the Accession Number for the submission (use this number in the future when referring to this submission).

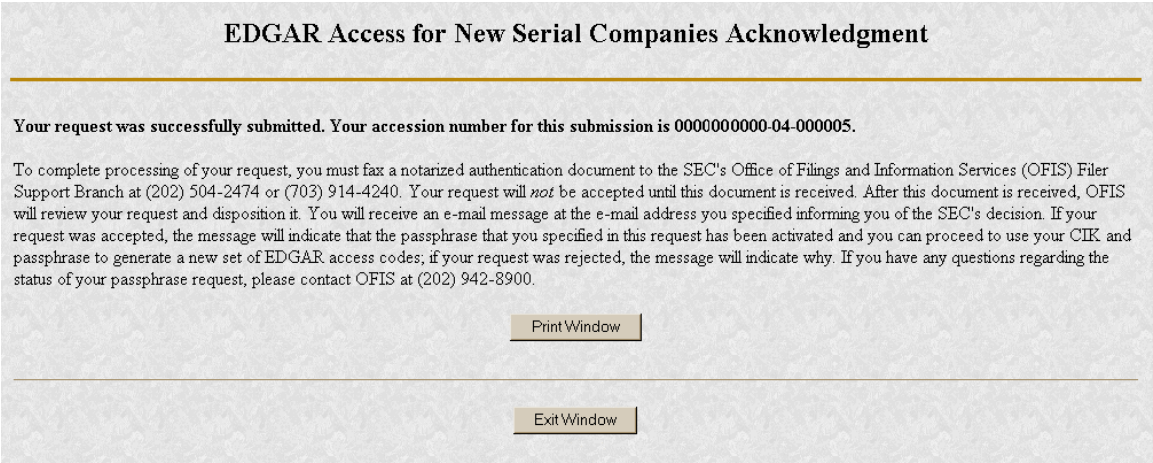


Figure K-29: EDGAR Access for New Serial Companies Acknowledgment Page

Note: The Accession Number is a unique code assigned to your Form ID submission. It has a format of:

9999999996-[Year]-[Unique Sequence Number]

Click the [Print Window] button near the bottom of the page to print this page for your records.

6. Click the [Exit Window] button to finish the process by closing the browser window.

No confirming dialog box is displayed - the browser window is just closed.

K.5.2.2 Authentication Documentation

The EDGAR Access for New Serial Companies request must be supplemented with additional verification to help ensure that the request is authentic. Accordingly, the filer is required to file with the SEC in paper by fax within two business days after electronically filing the request a notarized document, manually signed by the filer over its typed signature, that includes the information identified below and confirms the authenticity of the request. If we do not receive the fax within this period, we will reject the request and the requestor will need to reapply.

- CIK
- Name associated with that CIK
- Name of the contact person for purposes of this request
- Acknowledgement accession number
- Contact person of the parent company on database
- Contact telephone number of the parent company on database
- Accession number of the 424B filing that created the serial company

K.5.2.3 Request Acceptance and Applicant Notification

After both the electronic EDGAR Access for New Serial Companies request and the associated Authentication documentation are received by the SEC, the SEC will authenticate the information provided on the EDGAR Access for New Serial Companies request. A notification message stating the SEC's disposition of the request will be sent to the e-mail address provided in the request. The disposition will be either "accepted" or "rejected."

If the request is accepted, the e-mail message will include but will not be limited to the following information:

- Text saying that the request was accepted by the SEC
- Text stating that the specified passphrase was activated
- Basic directions for how to generate EDGAR access codes
- The URL of the EDGAR Filer Management web site

If the request is rejected, the e-mail message will include but will not be limited to the following information:

- Text saying that the request was rejected by the SEC
- The reason that the request was rejected
- Basic instructions on how to resolve the issue

Refer to Section K.7, Examples of Notification Messages, for review the notification messages.

K.6 All Filers: Generating EDGAR Access Codes

This section explains the process of generating EDGAR access codes **if you have been accepted for EDGAR access by the SEC**. If your Form ID application for EDGAR access has not been accepted by the SEC, please refer to Section K.4 (New SEC Filer: Applying for EDGAR Access) or Section K.5 (Current SEC Filer: Applying for EDGAR Access), as appropriate.

K.6.1 EDGAR Access Codes

This section describes how to generate a set of EDGAR access codes (PMAC, password, CCC)

- for a new electronic filer,
- for an electronic filer who has forgotten their EDGAR access codes, or
- for an electronic filer who wants to change EDGAR access codes for security purposes.

The filer must have a currently valid CIK.

You cannot get individual access codes using the EFMW, only a complete set. However, the EDGAR Filing and OnlineForms websites allow you to generate just a new password (if you know the filer's PMAC) or just a new CCC (if you know the filer's password). Please refer to Section 5 (Additional Online Features) of this manual for more information.

Note that this capability is not needed as long as a filer's EDGAR access codes are appropriately protected and kept current. (The password expires yearly; the PMAC and CCC do not expire.)

Before beginning, ensure that you know the Central Index Key (CIK) of the filer (it will be specified in the notification message sent when the filer's electronic Form ID application was accepted). If you don't know the CIK, you can look up the filer by name using the EDGAR Company Database at URL

http://www.edgarcompany.sec.gov

and clicking the [Company Search] button. The CIK is one of the items returned by querying this database.

You must also know the filer's passphrase (the passphrase was specified in connection with the electronic Form ID application, on an Update Passphrase request, on a Convert Paper Only Filer to Electronic Filer request, or on an EDGAR Access for New Serial Companies request).

The first step in generating a set of EDGAR access codes is to bring up the EDGAR Generate Access Codes data entry form. This is accomplished as follows:

1. Connect to the EFMW Welcome page (refer to Section K.2, Accessing the EDGAR Filer Management website).
2. Click on Generate Access Codes (New/Replacement) in the menu bar.
3. A new browser window opens and the Generate Access Codes (New/Replacement) page appears (Figure K-31).

Refer to Section K.4.2.1, Data Entry Conventions, for the standards used on all of the EFMW pages.

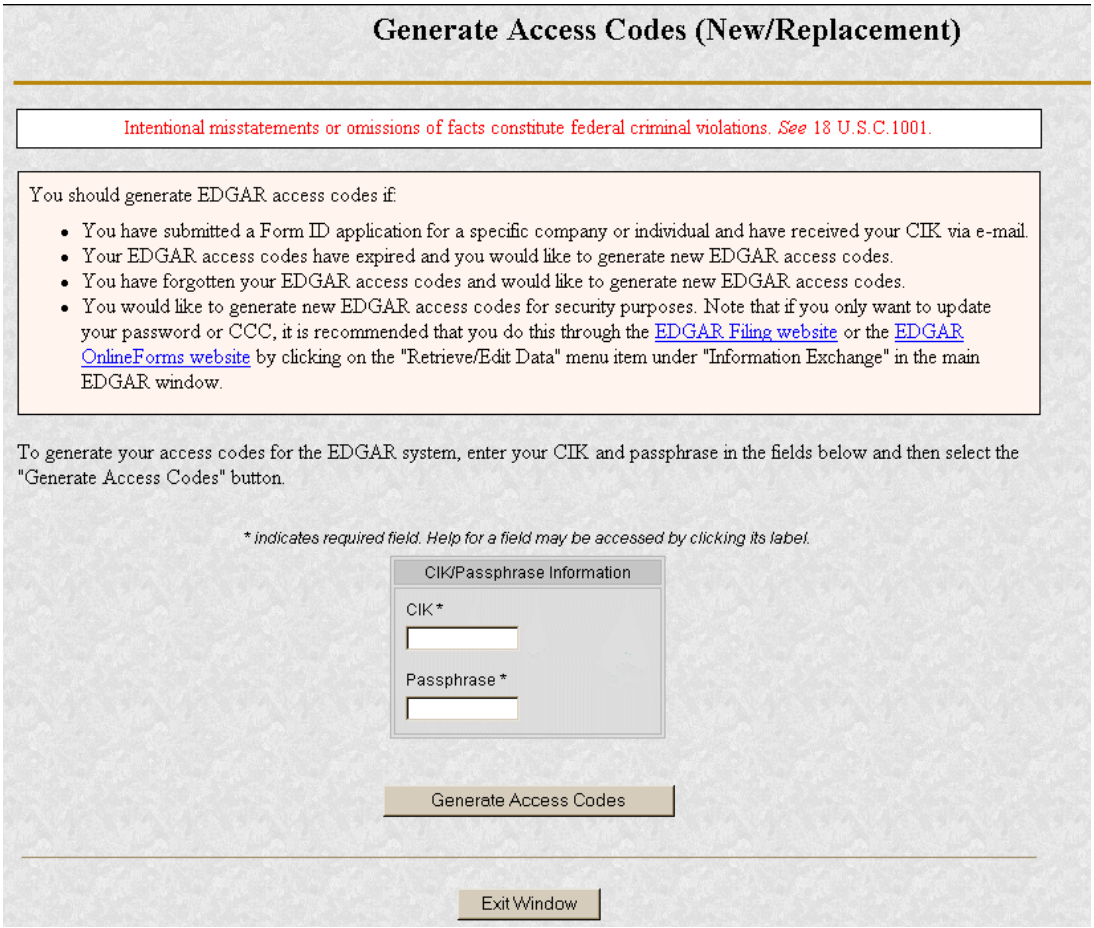


Figure K-30: EDGAR Generate Access Codes (New/Replacement) Page

4. Enter the required data (CIK and passphrase).
5. Click on the [Generate Access Codes] button near the bottom of the page when you are satisfied with the data that you entered.

A dialog box appears (Figure K-31) asking you to confirm that you want to submit the request. If you do not want to submit the request, click the [Cancel] button and the dialog box will disappear; otherwise, click the [OK] button.

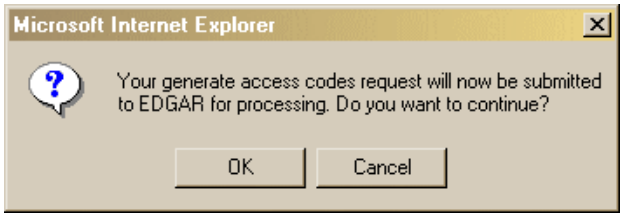


Figure K-31: EDGAR Generate Access Codes, "Continue" Dialog

The EFMW Generate Access Codes Acknowledgment page appears (Figure K-32). This page provides the filer's CIK and a set of new EDGAR access codes that are associated with that CIK. You should remember these codes, **after you close this page there is no way to recover them** – if you forget them, you will need to generate a new set.

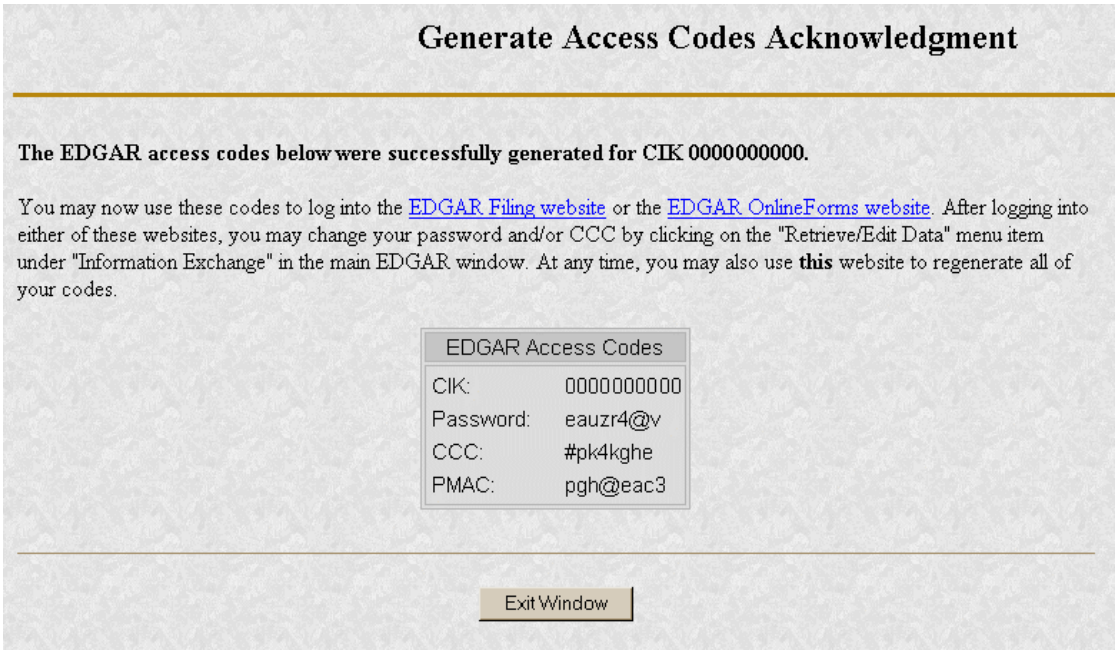


Figure K-32: EDGAR Generate Access Codes Acknowledgment Page

Note: The CIK and EDGAR access codes specified in Figure K-32 are examples only, do not attempt to use these codes with EDGAR!

6. Click the [Exit Window] button to finish the process by closing the browser window.

No confirming dialog box is displayed – the browser window is just closed.

K.6.2 EDGAR Passphrase

This section describes how to request a new EDGAR passphrase

- for a filer who has forgotten their passphrase, or
- for a filer who wants to change a passphrase for security purposes.

Note that this capability is not needed as long as a filer's passphrase and EDGAR access codes are appropriately protected and kept current (the password expires yearly; the passphrase, PMAC and CCC do not expire).

K.6.2.1 Composing the New Passphrase Request

The first step for composing an EDGAR passphrase request is to bring up the EDGAR passphrase request data entry form. This is accomplished as follows:

1. Connect to the EFMW Welcome page (refer to Section K.2, Accessing the EDGAR Filer Management website).
2. Click on Update Passphrase in the menu bar.
3. A new browser window opens and the data entry page for the Update Passphrase page appears (Figure K-33).

   Refer to Section K.4.2.1, Data Entry Conventions, for the standards used on all of the EFMW pages, including this one.

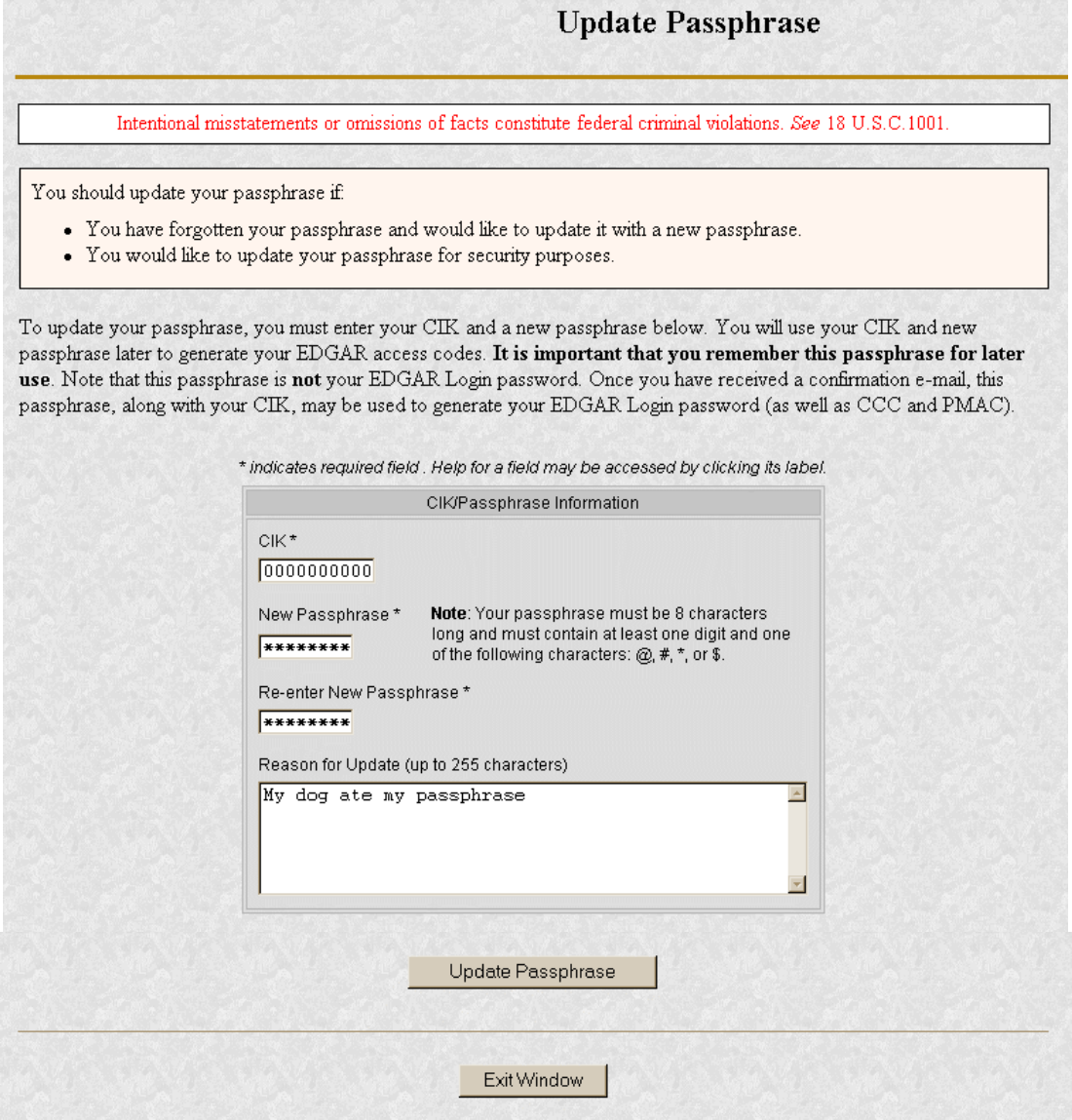


Figure K-33: EDGAR Update Passphrase Page

4. Enter the required data (CIK and passphrase) and a reason for making the request (optional).

   Refer to Section K.4.3.3, Defining a Passphrase, for a more detailed description of the passphrase. For security reasons, the passphrase must be at least eight characters in length and contain at least one digit and one character from the set {@, #, *, $}.

   The Reason for Request data entry field is optional and allows you to enter free-form text explaining why the filer needs a new passphrase. This allows you to provide information that may help the SEC process your request.

5. Click on the [Update Passphrase] button near the bottom of the page when you are satisfied with the data that you entered.

   A dialog box appears (Figure K-34) asking you to confirm that you want to submit the request. If you do not want to submit the request, click the [Cancel] button and the dialog box will disappear; otherwise, click the [OK] button.

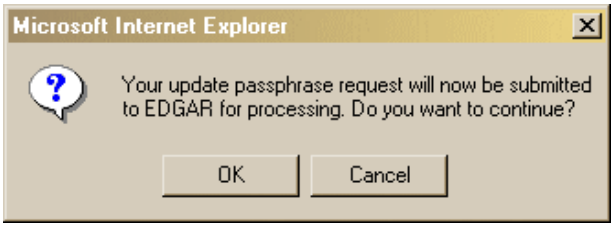


Figure K-34: EDGAR Update Passphrase, "Continue" Dialog

Note: After you click the [OK] button, the EDGAR Update Passphrase request is submitted to the automated submission processing portion of the EDGAR system. This is the start of the acceptance process, your subsequent actions in this browser window will not affect this process. However, the acceptance process cannot be completed until you submit authentication documentation to the SEC – refer to Section K.6.2.2, Authentication Documentation, for more information.

The EFMW EDGAR Update Passphrase Acknowledgment page appears (Figure K-35). This page provides the Accession Number for the submission, which uniquely identifies the submission and is used when referencing the submission.

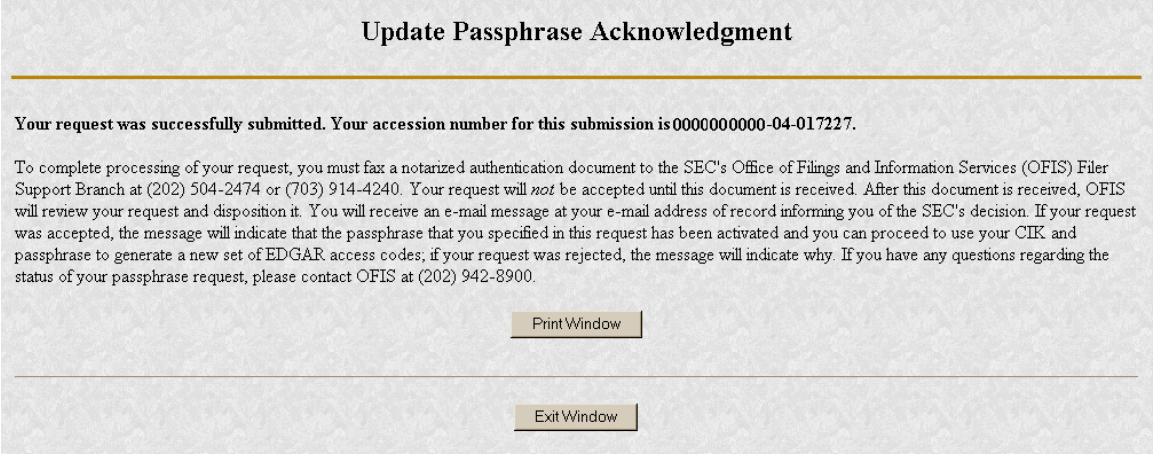


Figure K-35: EDGAR Update Passphrase Acknowledgment Page

Click the [Print Window] button near the bottom of the page to print this page for your records.

6. Click the [Exit Window] button to finish the process by closing the browser window.

   An "are you sure" dialog box is not displayed, the browser window is just closed.

K.6.2.2 Authentication Documentation

The Update Passphrase request must be supplemented with additional verification to help ensure that the request is authentic. Accordingly, the filer is required to file with the SEC in paper by fax within two business days after electronically filing the request a notarized document, manually signed by the filer over its typed signature, that includes the information identified below and confirms the authenticity of the request. If we do not receive the fax within this period, we will reject the request and the requestor will need to reapply.

- CIK
- Name associated with that CIK
- Name of the contact person for purposes of this request
- Acknowledgement accession number
- Contact person on database
- Contact telephone number on database

K.6.2.3 Request Acceptance and Applicant Notification

After both the electronic EDGAR Update Passphrase request and the associated authentication documentation are received by the SEC, the SEC will authenticate the information provided on the EDGAR Update Passphrase request. A notification message stating the SEC's disposition of the request will be sent to the e-mail address provided in the request. The disposition will be either "accepted" or "rejected."

If the request is accepted, the e-mail message will include but will not be limited to the following information:

- Text saying that the request was accepted by the SEC
- Text stating that the specified passphrase was activated
- Basic directions for how to generate EDGAR access codes
- The URL of the EDGAR File Management web site

If the request is rejected, the e-mail message will include but will not be limited to the following information:

- Text saying that the request was rejected by the SEC
- The reason that the request was rejected
- Basic instructions on how to resolve the issue

Refer to Section K.7, Examples of Notification Messages, to review the notification messages.

K.7 Examples of Notification Messages

This section contains examples of the notification messages that EDGAR will send to the applicant/filer in response to a Form ID application, an Update Passphrase request, a Convert Paper Only Filer to Electronic Filer request and an EDGAR Access for New Serial Companies request. For each type of submission, examples of both an acceptance message and a rejection message are provided.

These messages will be sent to the e-mail address specified by the requestor or to the filer's e-mail address of record. If they are associated with a valid CIK, they will also be posted to the EDGAR Filing and OnlineForms websites (the rejection message for a Form ID application will never be posted to these websites as a CIK does not exist for the applicant).

Note: None of the data contained in these messages is real, it merely represents the type of data that would typically be contained in the message. Do not attempt to use any of this data with the EDGAR system.

K.7.1 Form ID Application Messages

```
THE FOLLOWING SUBMISSION HAS BEEN ACCEPTED BY THE U.S. SECURITIES AND EXCHANGE COMMISSION.

COMPANY:       ALLEN TEST & RAIN WATER CO INC
FORM TYPE:     ID-NEWCIK            NUMBER OF DOCUMENTS: 1
RECEIVED DATE: 06-Aug-2004 08:53    ACCEPTED DATE:       06-Aug-2004 08:53
TEST FILING:   NO                   CONFIRMING COPY:     NO

ACCESSION NUMBER: 9999999996-03-001201

FILE NUMBER(S):
   1. None.

PLEASE REFER TO THE ACCESSION NUMBER LISTED ABOVE FOR FUTURE INQUIRIES.

REGISTRANT(S):

   1. CIK:         1234567890 new
      COMPANY:     ALLEN TEST & RAIN WATER CO INC
      FORM TYPE:   ID-NEWCIK
      FILE NUMBER(S):
         1. None.

SUMMARY OF CHANGES:

Your application for access to EDGAR has been accepted. Your CIK is 1234567890.
Please connect to the EDGAR Form ID URL
                    https://www.filermanagement.edgarfiling.sec.gov
to generate EDGAR access codes using your CIK and passphrase.

------------------------------ NOTICE ---------------------------------

URGENT: Verify that all of your addresses on the EDGAR database are
correct.  An incorrect address in the EDGAR Accounting Contact Name
and Address information may result in your Fee Account Activity
Statement being returned to the SEC as undeliverable. Please correct
outdated addresses via the EDGAR filing website.

The EDGAR system is available to receive and process filings from
6:00 a.m. to 10:00 p.m. Eastern Time on business days. Filer Support
staff members are available to respond to requests for assistance from
7:00 a.m. to 7:00 p.m. Eastern Time.

We strongly encourage you to visit the Filing Website at
https://www.edgarfiling.sec.gov. You can download our current version
of the EDGARLink/Windows software and templates, the Filer Manual,
receive on-line help, and access Frequently Asked Questions.
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Conceptual

Figure K-36: EDGAR Form ID Application Notification, Accepted

THE FOLLOWING SUBMISSION HAS BEEN REJECTED BY THE U.S. SECURITIES AND EXCHANGE COMMISSION.

COMPANY: ALLEN TEST & RAIN WATER CO INC
FORM TYPE: **ID-NEWCIK** NUMBER OF DOCUMENTS: 1
RECEIVED DATE: 06-Aug-2004 08:53 REJECTED DATE: 06-Aug-2004 08:53
TEST FILING: NO CONFIRMING COPY: NO

ACCESSION NUMBER: 9999999996-03-001201

FILE NUMBER(S):
1. None.

PLEASE REFER TO THE ACCESSION NUMBER LISTED ABOVE FOR FUTURE INQUIRIES.

REGISTRANT(S):

1. CIK: None
COMPANY: ALLEN TEST & RAIN WATER CO INC
FORM TYPE: **ID-NEWCIK**
FILE NUMBER(S):
1. None.

SUMMARY OF CHANGES:

Your application for access to EDGAR has been rejected by the SEC's Office of Filer Support for the following reason:

Invalid Contact Data

For further information, contact the SEC's Office of Filer Support at (202) 555-1234.

---------- NOTICE ----------

URGENT: Verify that all of your addresses on the EDGAR database are correct. An incorrect address in the EDGAR Accounting Contact Name and Address information may result in your Fee Account Activity Statement being returned to the SEC as undeliverable. Please correct outdated addresses via the EDGAR filing website.

The EDGAR system is available to receive and process filings from 6:00 a.m. to 10:00 p.m. Eastern Time on business days. Filer Support staff members are available to respond to requests for assistance from 7:00 a.m. to 7:00 p.m. Eastern Time.

We strongly encourage you to visit the Filing Website at https://www.edgarfiling.sec.gov. You can download our current version of the EDGARLink/Windows software and templates, the Filer Manual, receive on-line help, and access Frequently Asked Questions.

Conceptual

Figure K-37: EDGAR Form ID Application Notification, Rejected

K.7.2 Update Passphrase Request

```
THE FOLLOWING SUBMISSION HAS BEEN ACCEPTED BY THE U.S. SECURITIES AND EXCHANGE COMMISSION.

COMPANY:       ALLEN TEST & RAIN WATER CO INC
FORM TYPE:     ID-PASSUPD           NUMBER OF DOCUMENTS: 1
RECEIVED DATE: 06-Aug-2004 08:53    ACCEPTED DATE:       06-Aug-2004 08:53
TEST FILING:   NO                   CONFIRMING COPY:     NO

ACCESSION NUMBER: 9999999996-03-001201

FILE NUMBER(S):
   1. None.

PLEASE REFER TO THE ACCESSION NUMBER LISTED ABOVE FOR FUTURE INQUIRIES.

REGISTRANT(S):

   1. CIK:         1234567890 existing
      COMPANY:     ALLEN TEST & RAIN WATER CO INC
      FORM TYPE:   ID-PASSUPD
      FILE NUMBER(S):
         1. None.

SUMMARY OF CHANGES:

Your request for a new EDGAR passphrase has been accepted by the SEC's Branch of Filer
Support. The requested passphrase is now active in the EDGAR system.
Please connect to the EDGAR Form ID URL
                  https://www.filermanagement.edgarfiling.sec.gov
to generate EDGAR access codes using your CIK and passphrase.

------------------------------ NOTICE ---------------------------------

URGENT: Verify that all of your addresses on the EDGAR database are
correct.  An incorrect address in the EDGAR Accounting Contact Name
and Address information may result in your Fee Account Activity
Statement being returned to the SEC as undeliverable. Please correct
outdated addresses via the EDGAR filing website.

The EDGAR system is available to receive and process filings from
6:00 a.m. to 10:00 p.m. Eastern Time on business days. Filer Support
staff members are available to respond to requests for assistance from
7:00 a.m. to 7:00 p.m. Eastern Time.

We strongly encourage you to visit the Filing Website at
https://www.edgarfiling.sec.gov. You can download our current version
of the EDGARLink/Windows software and templates, the Filer Manual,
receive on-line help, and access Frequently Asked Questions.
```

Conceptual

Figure K-38: EDGAR Update Passphrase Notification, Accepted

THE FOLLOWING SUBMISSION HAS BEEN REJECTED BY THE U.S. SECURITIES AND EXCHANGE COMMISSION.

COMPANY: ALLEN TEST & RAIN WATER CO INC
FORM TYPE: **ID-PASSUPD** NUMBER OF DOCUMENTS: 1
RECEIVED DATE: 06-Aug-2004 08:53 REJECTED DATE: 06-Aug-2004 08:53
TEST FILING: NO CONFIRMING COPY: NO

ACCESSION NUMBER: 9999999996-03-001201

FILE NUMBER(S):
1. None.

PLEASE REFER TO THE ACCESSION NUMBER LISTED ABOVE FOR FUTURE INQUIRIES.

REGISTRANT(S):

1. CIK: 1234567890 existing
COMPANY: ALLEN TEST & RAIN WATER CO INC
FORM TYPE: **ID-PASSUPD**
FILE NUMBER(S):
1. None.

SUMMARY OF CHANGES:

Your request for a new EDGAR passphrase has been rejected by the SEC's Branch of Filer Support for the following reason:

Unable to Contact Requester

For further information, contact the SEC's Office of Filer Support at (202) 555-1234.

---------- NOTICE ----------

URGENT: Verify that all of your addresses on the EDGAR database are correct. An incorrect address in the EDGAR Accounting Contact Name and Address information may result in your Fee Account Activity Statement being returned to the SEC as undeliverable. Please correct outdated addresses via the EDGAR filing website.

The EDGAR system is available to receive and process filings from 6:00 a.m. to 10:00 p.m. Eastern Time on business days. Filer Support staff members are available to respond to requests for assistance from 7:00 a.m. to 7:00 p.m. Eastern Time.

We strongly encourage you to visit the Filing Website at https://www.edgarfiling.sec.gov. You can download our current version of the EDGARLink/Windows software and templates, the Filer Manual, receive on-line help, and access Frequently Asked Questions.

Conceptual

Figure K-39: EDGAR Update Passphrase Notification, Rejected

K.7.3 Convert Paper Only Filer to Electronic Filer Request

```
THE FOLLOWING SUBMISSION HAS BEEN ACCEPTED BY THE U.S. SECURITIES AND EXCHANGE COMMISSION.

COMPANY:       ALLEN TEST & RAIN WATER CO INC
FORM TYPE:     ID-CONVERT           NUMBER OF DOCUMENTS: 1
RECEIVED DATE: 06-Aug-2004 08:53    ACCEPTED DATE:       06-Aug-2004 08:53
TEST FILING:   NO                   CONFIRMING COPY:     NO

ACCESSION NUMBER: 9999999996-03-001201

FILE NUMBER(S):
   1. None.

PLEASE REFER TO THE ACCESSION NUMBER LISTED ABOVE FOR FUTURE INQUIRIES.

REGISTRANT(S):

   1. CIK:         1234567890 existing
      COMPANY:     ALLEN TEST & RAIN WATER CO INC
      FORM TYPE:   ID-CONVERT
      FILE NUMBER(S):
         1. None.

SUMMARY OF CHANGES:

Your request for access to EDGAR has been accepted.
Please connect to the EDGAR Form ID URL
                    https://www.filermanagement.edgarfiling.sec.gov
to generate EDGAR access codes using your CIK and passphrase.

-------------------------------- NOTICE ---------------------------------

URGENT: Verify that all of your addresses on the EDGAR database are
correct. An incorrect address in the EDGAR Accounting Contact Name
and Address information may result in your Fee Account Activity
Statement being returned to the SEC as undeliverable. Please correct
outdated addresses via the EDGAR filing website.

The EDGAR system is available to receive and process filings from
6:00 a.m. to 10:00 p.m. Eastern Time on business days. Filer Support
staff members are available to respond to requests for assistance from
7:00 a.m. to 7:00 p.m. Eastern Time.

We strongly encourage you to visit the Filing Website at
https://www.edgarfiling.sec.gov. You can download our current version
of the EDGARLink/Windows software and templates, the Filer Manual,
receive on-line help, and access Frequently Asked Questions.
```

Conceptual

Figure K-40: EDGAR Convert to Electronic Filer Notification, Accepted

THE FOLLOWING SUBMISSION HAS BEEN REJECTED BY THE U.S. SECURITIES AND EXCHANGE COMMISSION.

COMPANY: ALLEN TEST & RAIN WATER CO INC
FORM TYPE: **ID-CONVERT** NUMBER OF DOCUMENTS: 1
RECEIVED DATE: 06-Aug-2004 08:53 REJECTED DATE: 06-Aug-2004 08:53
TEST FILING: NO CONFIRMING COPY: NO

ACCESSION NUMBER: 9999999996-03-001201

FILE NUMBER(S):
1. None.

PLEASE REFER TO THE ACCESSION NUMBER LISTED ABOVE FOR FUTURE INQUIRIES.

REGISTRANT(S):

1. CIK: 1234567890 existing
COMPANY: ALLEN TEST & RAIN WATER CO INC
FORM TYPE: **ID-CONVERT**
FILE NUMBER(S):
1. None.

SUMMARY OF CHANGES:

Your request for access to EDGAR has been rejected by the SEC's Branch of Filer Support for the following reason:

Duplicate Request

For further information, contact the SEC's Office of Filer Support at (202) 555-1234.

---------- NOTICE ----------

URGENT: Verify that all of your addresses on the EDGAR database are correct. An incorrect address in the EDGAR Accounting Contact Name and Address information may result in your Fee Account Activity Statement being returned to the SEC as undeliverable. Please correct outdated addresses via the EDGAR filing website.

The EDGAR system is available to receive and process filings from 6:00 a.m. to 10:00 p.m. Eastern Time on business days. Filer Support staff members are available to respond to requests for assistance from 7:00 a.m. to 7:00 p.m. Eastern Time.

We strongly encourage you to visit the Filing Website at https://www.edgarfiling.sec.gov. You can download our current version of the EDGARLink/Windows software and templates, the Filer Manual, receive on-line help, and access Frequently Asked Questions.

Conceptual

Figure K-41: EDGAR Convert to Electronic Filer Notification, Rejected

K.7.4 EDGAR Access for New Serial Companies Request

```
THE FOLLOWING SUBMISSION HAS BEEN ACCEPTED BY THE U.S. SECURITIES AND EXCHANGE COMMISSION.

COMPANY:       ALLEN TEST & RAIN WATER CO INC
FORM TYPE:     ID-SERIAL            NUMBER OF DOCUMENTS: 1
RECEIVED DATE: 06-Aug-2004 08:53    ACCEPTED DATE:       06-Aug-2004 08:53
TEST FILING:   NO                   CONFIRMING COPY:     NO

ACCESSION NUMBER: 9999999996-03-001201

FILE NUMBER(S):
   1. None.

PLEASE REFER TO THE ACCESSION NUMBER LISTED ABOVE FOR FUTURE INQUIRIES.

REGISTRANT(S):

   1. CIK:         1234567890 existing
      COMPANY:     ALLEN TEST & RAIN WATER CO INC
      FORM TYPE:   ID-SERIAL
      FILE NUMBER(S):
         1. None.

SUMMARY OF CHANGES:

Your request for access to EDGAR has been accepted.
Please connect to the EDGAR Form ID URL
                    https://www.filermanagement.edgarfiling.sec.gov
to generate EDGAR access codes using your CIK and passphrase.

------------------------------ NOTICE --------------------------------

URGENT: Verify that all of your addresses on the EDGAR database are
correct. An incorrect address in the EDGAR Accounting Contact Name
and Address information may result in your Fee Account Activity
Statement being returned to the SEC as undeliverable. Please correct
outdated addresses via the EDGAR filing website.

The EDGAR system is available to receive and process filings from
6:00 a.m. to 10:00 p.m. Eastern Time on business days. Filer Support
staff members are available to respond to requests for assistance from
7:00 a.m. to 7:00 p.m. Eastern Time.

We strongly encourage you to visit the Filing Website at
https://www.edgarfiling.sec.gov. You can download our current version
of the EDGARLink/Windows software and templates, the Filer Manual,
receive on-line help, and access Frequently Asked Questions.
```

Conceptual

Figure K-42: EDGAR New Serial Access Notification, Accepted

THE FOLLOWING SUBMISSION HAS BEEN REJECTED BY THE U.S. SECURITIES AND EXCHANGE COMMISSION.

COMPANY: ALLEN TEST & RAIN WATER CO INC
FORM TYPE: **ID-SERIAL** NUMBER OF DOCUMENTS: 1
RECEIVED DATE: 06-Aug-2004 08:53 REJECTED DATE: 06-Aug-2004 08:53
TEST FILING: NO CONFIRMING COPY: NO

ACCESSION NUMBER: 9999999996-03-001201

FILE NUMBER(S):
1. None.

PLEASE REFER TO THE ACCESSION NUMBER LISTED ABOVE FOR FUTURE INQUIRIES.

REGISTRANT(S):

1. CIK: 1234567890 existing
COMPANY: ALLEN TEST & RAIN WATER CO INC
FORM TYPE: **ID-SERIAL**
FILE NUMBER(S):
1. None.

SUMMARY OF CHANGES:

Your request for access to EDGAR has been rejected by the SEC's Branch of Filer Support for the following reason:

Other
CIK is incorrect (not for a Serial Company)

For further information, contact the SEC's Office of Filer Support at (202) 555-1234.

---------- NOTICE ----------

URGENT: Verify that all of your addresses on the EDGAR database are correct. An incorrect address in the EDGAR Accounting Contact Name and Address information may result in your Fee Account Activity Statement being returned to the SEC as undeliverable. Please correct outdated addresses via the EDGAR filing website.

The EDGAR system is available to receive and process filings from 6:00 a.m. to 10:00 p.m. Eastern Time on business days. Filer Support staff members are available to respond to requests for assistance from 7:00 a.m. to 7:00 p.m. Eastern Time.

We strongly encourage you to visit the Filing Website at https://www.edgarfiling.sec.gov. You can download our current version of the EDGARLink/Windows software and templates, the Filer Manual, receive on-line help, and access Frequently Asked Questions.

Conceptual

Figure K-43: EDGAR New Serial Access Notification, Rejected

APPENDIX L

L. Instructions for Attaching Unofficial XBRL Documents to Electronic Submissions

L.1 Overview

The following instructions provide guidance on the preparation, submission, and validation of EDGAR-acceptable electronic filings with attached eXtensible Business Reporting Language (XBRL) documents. For additional clarification and/or information, contact Filer Support at (202) 942-8900.

Use of XBRL is increasing around the world as a mechanism for electronic exchange of financial and business information. The Securities and Exchange Commission (SEC) has decided to implement a voluntary program to assess the usefulness of data tagging in general and XBRL in particular. XBRL is an XML-based language that is being developed by an international consortium. It provides a standard approach that filers can use to prepare, publish, exchange, and analyze business reports and statements.

The XBRL portion of a submission is comprised of two major components:

1. One or more instance documents, which contain actual data and facts
2. One or more taxonomies which are comprised of:
   a. One or more schema documents, which contain the declaration of a set of elements that can be used in the instance document, and
   b. Linkbase files, which identify additional information about the elements in a schema document or establish relationships between the elements in the schema documents. There are five types of linkbases that can be associated with a schema: Label, Definition, Reference, Presentation, and Calculation.

Taxonomies typically fall into one of two categories: standard base taxonomies or company extension taxonomies.

In this voluntary program, filers must use one of the standard US Generally Accepted Accounting Principles (GAAP) Version 2.1 based taxonomies developed by the XBRL consortium as part of the basis for creating their instance document. It is expected that the following taxonomies will be finalized and available for use in the voluntary program:

- Commercial and Industrial Companies (us-gaap-ci)
- Banking and Savings Institutions (us-gaap-basi)
- Insurance Entities (us-gaap-ins)
- Investment Management (us-gaap-im)

Filers may also choose to use the Stand Alone Add-on taxonomies provided in the US Financial Reporting Taxonomy Framework, including:

- Global Common Document (int-gcd)

- SEC Certification (usfr-sec-cert)
- Management Report (usfr-mr)
- Accountants Report (usfr-ar)
- Management Discussion and Analysis (usfr-mda)

Please note that at this time, US GAAP taxonomies are not yet finalized and therefore the name, namespace prefix, and file location information have not been provided. This information will be made available to filers upon the release of the finalized taxonomies.

Filers may use company extension taxonomies in conjunction with the base taxonomies described above as part of the voluntary filing program. Company extension taxonomies are taxonomies that declare concepts and define relationships not included in the standard taxonomy but are required to express the reporting needs of the individual filer. These taxonomies function to supplement the standard taxonomy but may reference elements and constructs in the standard taxonomy.

Filers submitting company-specific extensions should include, at a minimum, label and presentation linkbases for each company-specific taxonomy schema. Since rendering is usually based on the label and presentation linkbases, the filer should ensure that every element declared in a taxonomy schema of a company extension appears in the corresponding label and presentation linkbases. The initial XBRL voluntary filing program will not include a mechanism to render the XBRL reports on the SEC website; however, we continue to research rendering and other capabilities to provide the XBRL data in a human readable format for investors. These capabilities may be added at a later stage of the voluntary program.

Filers are also expected to submit calculation linkbases as a part of their company extensions to provide rudimentary arithmetic validation. Filers should only include linkbase types that are defined in the XBRL 2.1 specification as a part of their extended taxonomies.

Filers submitting company-specific taxonomy schemas should create a unique targetNamespace name when a unique taxonomy document is intended. Filers should declare targetNamespaces using the format based on the Financial Reporting Taxonomy Architecture (FRTA) 1.0 standard as described below:

Target NameSpace name should be structured as follows:

<scheme>://<authority><path>

The restrictions on the structure are as follows:

- The scheme MUST be http or https.
- The authority name MUST be controlled by the authority issuing the taxonomy. For example, www.xbrl.org, www.abccorp.com, or xbrl.abccorp.com.

- The path may contain the following components but MUST include at least the tickerSymbol and the versionDate. For example: /{reportingType}/{industry}/{tickerSymbol/}/{versionDate}

Component	Definition
reportingType	The report type of the company extension taxonomy.
industry	The industry scope of the taxonomy.
tickerSymbol	The ticker symbol of the filer.
cusipNumber	The CUSIP of the filer.
sicCode	The SIC code of the filer.
versionDate	The release date of the taxonomy in ISO8601 format, CCYY-MM-DD. For example, 2004-10-19.

File names of taxonomy schemas and corresponding linkbases must follow the file naming rules as described in Section 5.4.1 of this manual. For example, the XBRL file name must not exceed 32 characters and must have an extension of *.xsd or *.xml. The recommended XBRL file naming format is described below:

Schema files:

{TickerSymbol}-{date}.xsd

Linkbase files:

{TickerSymbol}-{date}_(linkbase).xml

Where linkbase uses the following abbreviations:

Calculation Linkbase	cal
Definition Linkbase	def
Label Linkbase	lab
Presentation Linkbase	pre
Reference Linkbase	ref

For example:

abccorp-20041130_cal.xml
abccorp-20041201_ref.xml
abccorp-20041012.xsd

Schema documents should have an .xsd filename suffix and linkbases should have an .xml filename suffix. All attached linkbases must be in English and stored as separate files using the model provided in the standard.

Filers are strongly encouraged to use the FRTA 1.0 and Financial Reporting Instance Standards (FRIS) 1.0 in the design and creation of their XBRL documents for the voluntary program. These documents provide additional guidance and restrictions beyond the XBRL specification on best practices for creating taxonomies and instance

documents. However, non-compliance with FRTA and FRIS will NOT cause XBRL documents to fail XBRL validation.

L.2 About the EDGAR XBRL "Voluntary" Program

During the initial "voluntary" period that begins with EDGAR Release 8.10, the SEC will support unofficial XBRL document attachments to official EDGAR submissions. EDGARLink has built-in support for the attachment of XBRL documents and is the SEC's recommended tool for assembling EDGAR submissions. Filers that use EDGARLink may attach unofficial XBRL documents to any submission form type within EDGARLink Submission Template #1-3. Each XBRL document (the instance document and any accompanying company-specific extensions) must be an attachment to the official submission and must have a document type of EX-100. A filer using one of the standard US GAAP taxonomies should not attach these files in EDGARLink as they will be supplied by the EDGAR system. Filers also should note that the XML 1.1, XLINK 1.0, and XBRL 2.1 schema versions should not be attached to their EDGARLink submission as these standards are already a part of the validation software in EDGAR.

During validation, all XBRL documents within a submission will be checked for conformance to the XBRL 2.1 standard. If any XBRL document in the submission fails validation, EDGAR will remove all XBRL documents from the submission and the filer will receive a generic XBRL warning in their notification message. An XBRL validation failure will not suspend the submission.

In order to increase the likelihood that XBRL documents within an EDGAR submission pass validation, filers are encouraged to validate their instance document and company-specific extensions prior to submission to EDGAR. Filers are also advised to transmit their submission as a Test to review its results prior to transmission of the equivalent Live version.

Filers may submit submissions with attached XBRL documents to the EDGAR Filing website (https://www.edgarfiling.sec.gov)[1]. The EDGAR submission, including all attached documents, must not exceed 100 MB.

L.3 EDGAR Support Restrictions for XBRL

Similar to the restrictions that EDGAR imposes on its HTML, XML, and PDF support, EDGAR also enforces several restrictions on the XBRL standard. The following restrictions are enforced for all unofficial XBRL documents that are included in an EDGAR submission:

- XBRL documents are considered unofficial by the SEC and may be removed before dissemination. All official information must also be

[1] The EDGAR Onlineforms website, https://www.onlineforms.edgarfiling.sec.gov, does not support the attachment of XBRL documents at this time. Only public non-ownership submissions may include XBRL documents.

included in primary document attachments (in ASCII/SGML or HTML format) to an EDGAR submission.

- No Active Content (Actions, embedded JavaScript, etc.) is allowed.
- No External References (Destinations, Hyperlinks, etc.) are allowed.
- Since XBRL documents must be contained in an official SEC submission, EDGAR will suspend any submission that only contains XBRL documents.
- XBRL instance, schema, and linkbase support documents must be attached to an EDGAR submission using the EX-100.* document type. Specific XBRL document types are as follows:

Document Type	Description	Filename Extension
EX-100.INS	XBRL Instance document (Required)	*.xml
EX-100.SCH	XBRL Taxonomy Extension Schema document	*.xsd
EX-100.CAL	XBRL Taxonomy Extension Calculation Linkbase document	*.xml
EX-100.DEF	XBRL Taxonomy Extension Definition Linkbase document	*.xml
EX-100.LAB	XBRL Taxonomy Extension Labels Linkbase document	*.xml
EX-100.PRE	XBRL Taxonomy Extension Presentation Linkbase document	*.xml
EX-100.REF	XBRL Taxonomy Extension Reference Linkbase document	*.xml

EDGARLink (specifically, Submission Templates #1-3) will support the attachment of the Document Types listed above. If EDGAR detects a syntactical, semantic, or content problem within an attached XBRL instance, schema, or linkbase document, EDGAR will raise a general warning but will NOT automatically suspend the filing. EDGAR will remove the unofficial XBRL document from the official LIVE/TEST filing and will accept and disseminate (if LIVE) the remainder of the filing normally. If this situation occurs, a notification will be sent to the filer containing a warning that all the XBRL documents were removed before dissemination.

EDGARLink attaches an XBRL document to a filing in a similar manner as it attaches an ASCII/SGML or HTML document. Only *.xml or *.xsd files may be used for XBRL filename extensions.

Below are some EDGAR and EDGARLink-specific XBRL validations that will be performed, which will cause the XBRL content to be stripped from the submission:

- Warn the filer if the XBRL document contains any invalid or extended ASCII characters (e.g. foreign language characters).
- Warn the filer if an inconsistent instance document is attached.

[An instance document must have a document type that begins with "EX-100.INS", must have a file extension of .xml and must include a <XBRL> tag]

- Warn the filer if an inconsistent schema document is attached.

  [A schema document must have a document type that begins with "EX-100.SCH", must have a file extension of .xsd and must include a <SCHEMA> tag]

- Warn the filer if an inconsistent reference linkbase document is attached.

  [A reference linkbase document must have a document type that begins with "EX-100.REF", must have a file extension of .xml and must include <LINKBASE> and <REFERENCELINK> tags]

- Warn the filer if an inconsistent label linkbase document is attached.

  [A label linkbase document must have a document type that begins with "EX-100.LAB", must have a file extension of .xml and must include <LINKBASE> and <LABELLINK> tags]

- Warn the filer if an inconsistent presentation linkbase document is attached.

  [A presentation linkbase document must have a document type that begins with "EX-100.PRE", must have a file extension of .xml and must include <LINKBASE> and <PRESENTATIONLINK> tags]

- Warn the filer if an inconsistent calculation linkbase document is attached.

  [A calculation linkbase document must have a document type that begins with "EX-100.CAL", must have a file extension of .xml and must include <LINKBASE> and <CALCULATIONLINK> tags]

- Warn the filer if an inconsistent definition linkbase document is attached.

  [A definition linkbase document must have a document type that begins with "EX-100.DEF", must have a file extension of .xml and must include <LINKBASE> and <DEFINITIONLINK> tags]

L.4 Module Processing with XBRL Taxonomy Extensions

EDGAR provides limited support for XBRL taxonomy extension documents as part of module processing. Type 1 modules (partial documents) are not allowed in XBRL format. Only Type 2 modules (complete documents) can be submitted in XBRL format.

EDGAR currently supports up to 10 module files per CIK. These 10 modules may be used to store any combination of XBRL extension taxonomy files (schema and/or linkbase) and may be managed by the filer using the Filer website. These taxonomy extension files may be submitted before the official filing. Through the use of Type 2

module references to these XBRL documents, EDGAR can assemble these large documents into the filing without delaying the receipt of the entire filing.

As with any other kind of Type 2 module submission filed with EDGAR, filers may include an XBRL document, or XBRL documents, as attachments to a module submission, Template #5. A master submission may reference the XBRL module in a normal Type 2 fashion by using the Attached Documents page of the submission templates.

L.5 Segment Functionality Not Supported for XBRL Documents

EDGAR does not support segment processing of XBRL documents at this time.

L.6 ASCII/SGML Functionality Not Supported Within XBRL Documents

EDGAR will NOT support any ASCII/SGML tags within the XBRL document text. These documents will not be properly processed by EDGAR and may be removed.

In addition, EDGAR will not support any non-EDGAR characters (e.g., extended-ASCII characters) within XBRL documents. See Section 4.3 of this manual. Any XBRL taxonomy extension that employs extended-ASCII characters will be rejected by EDGAR before acceptance.

L.7 Supported Versions of XBRL Standard Taxonomies

The following is a list of XBRL schemas that will be supported by EDGAR. The namespace that represents each document must be used in the form as shown. A recommended prefix that represents each namespace is also given. The location of the actual schema file is also identified.

1. Taxonomy schema for XBRL
   a. Namespace name: **http://www.xbrl.org/2003/instance**
   b. Recommended prefix: **xbrli**
   c. Location of file: http://www.xbrl.org/2003/xbrl-instance-2003-12-31.xsd
2. Schema for XML instance
   a. Namespace name: **http://www.w3.org/2001/XMLSchema-instance**
   b. Recommended prefix: **xsi**
   c. Location of file: http://www.w3.org/2001/XMLSchema-instance.xsd
3. Taxonomy schema for XML
   a. Namespace name: **http://www.w3.org/2001/XMLSchema**
   b. Recommended prefix: **xsd**
   c. Location of file: http://www.w3.org/2001/XMLSchema.xsd
4. XBRL linkbase schema constructs
   a. Namespace name: **http://www.xbrl.org/2003/linkbase**
   b. Recommended prefix: **link**
   c. Location of file: http://www.xbrl.org/2003/xbrl-linkbase-2003-12-31.xsd
5. XBRL simple and extended link schema constructs in support of the linkbase schema in

number 3 above

a. Namespace name: **http://www.xbrl.org/2003/XLink**
b. Recommended prefix: **xl**
c. Location of file: http://www.xbrl.org/2003/xl-2003-12-31.xsd

6. XLink attribute specification
   a. Namespace name: http://www.w3.org/1999/xlink
   b. Recommended prefix: **xlink**
   c. Location of file: http://www.xbrl.org/2003/xlink-2003-12-31.xsd

XBRL schemas and linkbases of the US GAAP version 2.1 standard will also be supported by EDGAR; however, at this time, the US GAAP taxonomies are not yet finalized. Information on their use will be posted at a later date after they are available in final form. Updates to the files listed above will be posted when newer versions are available.

L.8 More XBRL Information

For more general information about XBRL:

http://www.xbrl.org/

For more information regarding the SEC's XBRL initiatives and related rules:

http://www.sec.gov/spotlight/xbrl.htm

For a complete set of supporting technical documents and specifications for XBRL:

http://www.xbrl.org/Specifications or http://www.xbrl.org/TechnicalGuidance

For a copy of the Financial Reporting Taxonomy Architecture (FRTA) 1.0:

http://www.xbrl.org/technical/guidance/FRTA-CR2-2004-05-17.pdf

For a copy of the Financial Reporting Instance Standards (FRIS) 1.0:

http://www.xbrl.org/technical/guidance/FRIS-PWD-2004-11-14.htm

For an overview of the US Financial Reporting Taxonomy Framework:

http://www.xbrl.org/us/USFRTF/

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—A—

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