

## **SECURITIES AND EXCHANGE COMMISSION**

### **17 CFR Part 232**

**[Release Nos. 33-9911; 34-75918; 39-2506; IC-31823]**

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

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Final rule.

**SUMMARY:** The Securities and Exchange Commission (the Commission) is adopting revisions to the Electronic Data Gathering, Analysis, and Retrieval System (EDGAR) Filer Manual and related rules to reflect updates to the EDGAR system. The updates are being made to add two new Security-based Swap Data Repository (SDR) submission form types; make available new exhibit EX-36 (Depositor Certification for shelf offerings of asset-backed securities) on EDGARLink Online for submission form types SF-3, SF-3/A, 8-K, and 8-K/A; accept Exhibit K and Exhibit L in eXtensible Business Reporting Language (XBRL) format for submission form types SDR, SDR/A, SDR-A, and SDR-W; consider valid XBRL file attachments if they contain multiple identically tagged XBRL facts; make documentation updates to Chapter 2 of the “EDGAR Filer Manual, Volume I: General Information” and Chapters 2, 3, and 7 of the “EDGAR Filer Manual, Volume II: EDGAR Filing” relating to Form NRSRO; and make formatting changes to “EDGAR Filer Manual, Volume I: General Information”, “EDGAR Filer Manual, Volume II: EDGAR Filing”, and “EDGAR Filer Manual, Volume III: N-SAR Supplement” for compliance with Section 508 of the U.S. Rehabilitation Act. The Filer Manual is also being revised to address software changes made previously in EDGAR. On July 10, 2015, Regulation A submission form types DOS, DOS/A, 1-A, 1-A/A, and 1-A POS were updated to prevent a filer from entering a response in Item 6(d) when the “None” option has been selected on Item 6. The EDGAR system is scheduled to be upgraded to support this functionality on September 14, 2015.

**DATES:** Effective October 2, 2015. The incorporation by reference of the EDGAR Filer Manual is approved by the Director of the Federal Register as of October 2, 2015.

**FOR FURTHER INFORMATION CONTACT:** In the Division of Trading and Markets, for questions concerning SDR and NRSRO form types, contact Kathy Bateman at (202) 551-4345; in the Division of Corporation Finance, for questions concerning SF-3, 8-K, and Regulation A form types, contact Heather Mackintosh at (202) 551-8111; in the Division of Economic and Risk Analysis, for questions concerning XBRL submissions, contact Walter Hamscher at (202) 551-5397; and in the Office of Information Technology, for questions concerning Section 508 of the U.S. Rehabilitation Act, contact Tammy Borkowski at (202) 551-7208.

**SUPPLEMENTARY INFORMATION:** We are adopting an updated EDGAR Filer Manual, Volume I, Volume II, and Volume III. The Filer Manual describes the technical formatting requirements for the preparation and submission of electronic filings through the EDGAR system.<sup>1</sup> It also describes the requirements for filing using EDGARLink Online and the Online Forms/XML Website.

The revisions to the Filer Manual reflect changes within Volume I entitled EDGAR Filer Manual, Volume I: “General Information,” Version 23 (September 2015), Volume II entitled EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 34 (September 2015), and Volume III entitled EDGAR Filer Manual, Volume III: “N-SAR Supplement,” Version 5 (September 2015). The updated manual will be incorporated by reference into the Code of Federal Regulations.

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<sup>1</sup> We originally adopted the Filer Manual on April 1, 1993, with an effective date of April 26, 1993. Release No. 33-6986 (April 1, 1993) [58 FR 18638]. We implemented the most recent update to the Filer Manual on August 3, 2015. See Release No. 33-9874 (August 24, 2015) [80 FR 51123].

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

The EDGAR system will be upgraded to Release 15.3 on September 14, 2015 and will introduce the following changes:

As part of the final rules adopted on January 14, 2015 for regulating security-based swap data repositories (SDR), the following submission form types will be added to EDGAR:<sup>4</sup>

- SDR-CCO – Annual Compliance Report and Annual Financial Report
- SDR-CCO/A – Amendment to Annual Compliance Report and Annual Financial Report

These submission form types can be accessed by selecting the ‘EDGARLink Online Form Submission’ link on the EDGAR Filing Website. Additionally, applicants may construct XML submissions for SDR-CCO and SDR-CCO/A by following the “EDGARLink Online XML Technical Specification” document available on the SEC’s Public Website (<http://www.sec.gov/info/edgar.shtml>).

Submission form types SDR-CCO and SDR-CCO/A will include the “Request Confidentiality” check box to allow applicants to request confidential treatment for each attached document. After an SDR-CCO or SDR-CCO/A filing is submitted, SEC staff will review the

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

<sup>3</sup> See Release No. 33-9874 in which we implemented EDGAR Release 15.2.2. For additional history of Filer Manual rules, please see the cites therein.

<sup>4</sup> See Security-Based Swap Data Repository Registration, Duties, and Core Principles, Exchange Act Release No. 34-74246 (Feb. 11, 2015), 80 FR 14437 (March 9, 2015).

submission and make a determination of whether the information for which confidential treatment is requested should be made public. EDGAR will only disseminate the attached documents of the submission that the SEC staff has determined to be public.

In connection with the Commission's revised rules and forms for disclosure by asset-backed securities issuers, new exhibit EX-36 (Depositor Certification for shelf offerings of asset-backed securities) will be available on EDGARLink Online for submission form types SF-3, SF-3/A, 8-K, and 8-K/A.<sup>5</sup> This change will allow registrants to file a certification required for shelf offerings of asset-backed securities as an EX-36. Filers will have the option to attach exhibit EX-36 in official HTML or ASCII format (and unofficially in PDF format) on submission form types SF-3 and SF-3/A and on submission form types 8-K and 8-K/A, when the SIC code associated with the Primary Filer CIK is 6189 (Asset-Backed Securities).

EDGAR will be updated to include the following XBRL document types for submission form types SDR, SDR/A, SDR-A, and SDR-W:

- EX-99.K SDR.INS, EX-99.K SDR.SCH, EX-99.K SDR.PRE, EX-99.K SDR.LAB, EX-99.K SDR.CAL, and EX-99.K SDR.DEF
- EX-99.L SDR.INS, EX-99.L SDR.SCH, EX-99.L SDR.PRE, EX-99.L SDR.LAB, EX-99.L SDR.CAL, and EX-99.L SDR.DEF

Filers will now be able to submit SDR Exhibit K and Exhibit L in XBRL format for submission form types SDR, SDR/A, SDR-A, and SDR-W. Filers can continue to provide SDR Exhibit K and Exhibit L in ASCII or HTML formats for submission form types SDR, SDR/A, SDR-A, and SDR-W.

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<sup>5</sup> See Asset-Backed Securities Disclosure and Registration, Securities Act Release No. 33-9638 (September 4, 2014).

XBRL file attachments will be considered valid if they contain multiple identically tagged XBRL facts.

Documentation updates were made to Chapter 2 of the “EDGAR Filer Manual, Volume I: General Information” and Chapters 2, 3, and 7 of the “EDGAR Filer Manual, Volume II: EDGAR Filing” relating to Form NRSRO.

Formatting changes were made to “EDGAR Filer Manual, Volume I: General Information”, “EDGAR Filer Manual, Volume II: EDGAR Filing”, and “EDGAR Filer Manual, Volume III: N-SAR Supplement” for compliance with Section 508 of the U.S. Rehabilitation Act.

The Filer Manual is also being revised to address software changes made previously in EDGAR. On July 10, 2015, EDGAR Release 15.2.e.4 introduced the following change:

- Regulation A submission form types DOS, DOS/A, 1-A, 1-A/A, and 1-A POS were updated to prevent a filer from entering a response in Item 6(d) when the “None” option has been selected on Item 6.

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

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

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

Administrative Procedure Act (APA).<sup>6</sup> It follows that the requirements of the Regulatory Flexibility Act<sup>7</sup> do not apply.

The effective date for the updated Filer Manual and the rule amendments is [Insert date of publication in the Federal Register]. In accordance with the APA,<sup>8</sup> we find that there is good cause to establish an effective date less than 30 days after publication of these rules. The EDGAR system upgrade to Release 15.3 is scheduled to become available on September 14, 2015. The Commission believes that establishing an effective date less than 30 days after publication of these rules is necessary to coordinate the effectiveness of the updated Filer Manual with the system upgrade.

#### Statutory Basis

We are adopting the amendments to Regulation S-T under Sections 6, 7, 8, 10, and 19(a) of the Securities Act of 1933,<sup>9</sup> Sections 3, 12, 13, 14, 15, 23, and 35A of the Securities Exchange Act of 1934,<sup>10</sup> Section 319 of the Trust Indenture Act of 1939,<sup>11</sup> and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.<sup>12</sup>

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

Incorporation by reference, Reporting and recordkeeping requirements, Securities.

#### Text of the Amendment

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

<sup>7</sup> 5 U.S.C. 601 - 612.

<sup>8</sup> 5 U.S.C. 553(d)(3).

<sup>9</sup> 15 U.S.C. 77f, 77g, 77h, 77j, and 77s(a).

<sup>10</sup> 15 U.S.C. 78c, 78l, 78m, 78n, 78o, 78w, and 78ll.

<sup>11</sup> 15 U.S.C. 77sss.

<sup>12</sup> 15 U.S.C. 80a-8, 80a-29, 80a-30, and 80a-37.

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

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

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

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

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2. Section 232.301 is revised to read as follows:

**§232.301 EDGAR Filer Manual.**

Filers must prepare electronic filings in the manner prescribed by the EDGAR Filer Manual, promulgated by the Commission, which sets out the technical formatting requirements for electronic submissions. The requirements for becoming an EDGAR Filer and updating company data are set forth in the updated EDGAR Filer Manual, Volume I: “General Information,” Version 23 (September 2015). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 34 (September 2015). Additional provisions applicable to Form N-SAR filers are set forth in the EDGAR Filer Manual, Volume III: “N-SAR Supplement,” Version 5 (September 2015). All of these provisions have been incorporated by reference into the Code of Federal Regulations, which action was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR Part 51. You must comply with these requirements in order for documents to be timely received and accepted. The EDGAR Filer Manual is available for Website viewing and printing; the address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. You can obtain paper copies of the EDGAR Filer

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

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

By the Commission.

Brent J. Fields  
Secretary

September 15, 2015