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SECURITIES AND EXCHANGE COMMISSION

17 CFR Part 232

[Release Nos. 33-9849; 34-75242; 39-2504; IC-31680]

Adoption of Updated EDGAR Filer Manual

AGENCY: Securities and Exchange Commission.

ACTION: Final rule.

SUMMARY: The Securities and Exchange Commission (the Commission) is adopting revisions to the Electronic Data Gathering, Analysis, and Retrieval System (EDGAR) Filer Manual and related rules to reflect updates to the EDGAR system. The updates are being made primarily to add new submission form types N-CR and N-CR/A for Current Report of Money Market Fund Material Events; update submission form types ABS-15G and ABS-15G/A for Asset-backed securities reporting based on Rule 15Ga-2; no longer display OMB expiration date on submission form types 13F and 13H; no longer provide support for the 2013 US GAAP financial reporting and 2013 EXCH taxonomies; documentation only corrections to Chapter 3, “Index to Forms,” of the “EDGAR Filer Manual, Volume II: EDGAR Filing,” which include adding submission types 8-K12B and 8-K12B/A to Table 3-3, “Securities Exchange Act - Registration and Report Submission Types Accepted by EDGAR”; and documentation only changes to “EDGAR Filer Manual, Volume II: EDGAR Filing” for Section 508 compliance. The EDGAR system is scheduled to be upgraded to support this functionality on June 15, 2015.

DATES: Effective [Insert date of publication in the Federal Register]. The incorporation by reference of the EDGAR Filer Manual is approved by the Director of the Federal Register as of [Insert date of publication in the Federal Register].

FOR FURTHER INFORMATION CONTACT: In the Division of Corporate Finance, for questions concerning Form ABS-15G, contact Heather Mackintosh at (202) 551-8111, in the Division of Investment Management, for questions concerning Form N-CR, contact Heather Fernandez at (202) 551-6708, and in the Office of Information Technology, contact Tammy Borkowski at (202) 551-7208.

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

The revisions to the Filer Manual reflect changes within Volume II entitled EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 32 (June 2015). The updated manual will be incorporated by reference into the Code of Federal Regulations.

The Filer Manual contains all the technical specifications for filers to submit filings using the EDGAR system. Filers must comply with the applicable provisions of the Filer Manual in order to assure the timely acceptance and processing of filings made in electronic format.² Filers

¹ We originally adopted the Filer Manual on April 1, 1993, with an effective date of April 26, 1993. Release No. 33-6986 (April 1, 1993) [58 FR 18638]. We implemented the most recent update to the Filer Manual on May 11, 2015. See Release No. 33-9773 (May 26, 2015) [80 FR 29942].

² See Rule 301 of Regulation S-T (17 CFR 232.301).

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

The EDGAR system will be upgraded to Release 15.2 on June 15, 2015 and will introduce the following changes:

EDGAR will be updated to add new submission form types N-CR and N-CR/A to EDGARLink Online. These new submission form types can be accessed by selecting the ‘EDGARLink Online Form Submission’ link on the EDGAR Filing Website. Additionally, filers can construct XML submissions for these submission form types 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 ABS-15G and ABS-15G/A will be updated based on final Rule 15Ga-2.

The OMB expiration date will no longer be displayed on submission form types 13F-HR, 13F-HR/A, 13F-NT, 13F-NT/A, 13H, 13H-A, 13H-Q, 13H-I, 13H-T, and 13H-R.

EDGAR will no longer provide support for the US-GAAP-2013 and EXCH-2013 taxonomies. Please see <http://www.sec.gov/info/edgar/edgartaxonomies.shtml> for a complete listing of supported standard taxonomies.

Documentation only corrections were made to Chapter 3, “Index to Forms,” of the “EDGAR Filer Manual, Volume II: EDGAR Filing,” which include adding submission types 8-K12B and 8-K12B/A to Table 3-3, “Securities Exchange Act - Registration and Report Submission Types Accepted by EDGAR.”

³ See Release No. 33-9773 in which we implemented EDGAR Release 15.1.1. For additional history of Filer Manual rules, please see the cites therein.

Documentation only changes were made to “EDGAR Filer Manual, Volume II: EDGAR Filing” for Section 508 compliance.

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).⁴ It follows that the requirements of the Regulatory Flexibility Act⁵ 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,⁶ 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 15.2 is scheduled to become available on June 15, 2015. The Commission believes that establishing an effective date less than 30 days after publication of these

⁴ 5 U.S.C. 553(b).

⁵ 5 U.S.C. 601 - 612.

⁶ 5 U.S.C. 553(d)(3).

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 1933,⁷ Sections 3, 12, 13, 14, 15, 23, and 35A of the Securities Exchange Act of 1934,⁸ Section 319 of the Trust Indenture Act of 1939,⁹ and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.¹⁰

List of Subjects in 17 CFR Part 232

Incorporation by reference, Reporting and recordkeeping requirements, Securities.

Text of the Amendment

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

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

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

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

2. Section 232.301 is revised to read as follows:

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

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

⁹ 15 U.S.C. 77sss.

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

§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 21 (May 2015). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 32 (June 2015). Additional provisions applicable to Form N-SAR filers are set forth in the EDGAR Filer Manual, Volume III: “N-SAR Supplement,” Version 4 (October 2014). All of these provisions have been incorporated by reference into the Code of Federal Regulations, which action was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. You must comply with these requirements in order for documents to be timely received and accepted. The EDGAR Filer Manual is available for 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.

By the Commission.

Dated: June 18, 2015.

Brent J. Fields,
Secretary.

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