

before 10 p.m., eastern standard time; Form 8-K Items 10, 11, 12, and 13; new form types N-CSRS, N-PX and N-Q; and rescinded form types BW-2 and BW-3. The revisions to the Filer Manual reflect these changes within Volumes I, II and III, entitled "EDGAR Release 8.6 EDGARLink Filer Manual", "EDGAR Release 8.6 Filer Manual N-SAR Supplement", and "EDGAR Release 8.6 OnlineForms Filer Manual" respectively. The updated manual will be incorporated by reference into the Code of Federal Regulations.

**EFFECTIVE DATE:** July 31, 2003. The incorporation by reference of the EDGAR Filer Manual is approved by the Director of the Federal Register as of July 31, 2003.

**FOR FURTHER INFORMATION CONTACT:** In the Office of Information Technology, Rick Heroux at (202) 942-8800; for questions concerning Investment Management company filings, Ruth Armfield Sanders, Senior Special Counsel, or Shaswat K. Das, Senior Counsel, Division of Investment Management, at (202) 942-0978; and for questions concerning Corporation Finance company filings, Herbert Scholl, Office Chief, EDGAR and Information Analysis, Division of Corporation Finance, at (202) 942-2940.

**SUPPLEMENTARY INFORMATION:** Today we are adopting an updated EDGAR Filer Manual (Filer Manual). The Filer Manual describes the technical formatting requirements for the preparation and submission of electronic filings through the Electronic Data Gathering, Analysis, and Retrieval (EDGAR) system.<sup>2</sup> It also describes the requirements for filing using modernized EDGARLink.<sup>3</sup>

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>4</sup> Filers should consult the Filer Manual in conjunction with our rules governing mandated electronic filing when preparing documents for electronic submission.<sup>5</sup>

We will implement EDGAR Release 8.6 on July 28, 2003, to improve the functionality of the SEC's Online Forms website, to support new extended EDGAR filing and dissemination hours to 6 a.m., to support same day acceptance and dissemination of Form 3, 4 and 5 filings and Securities Act of 1933, Rule 462(b) filings, MEF form types, received on business days on or before 10 p.m., to support recent rulemaking activity related to the addition of the new Form 8-K Items 10, 11, 12, and 13, new form types N-CSRS, N-PX and N-Q and rescinded form types BW-2 and BW-3. This release also includes minor updates to submission Templates 1, 2, 3, and 5, and the EDGARLink software, to allow for new exhibit types: EX-31 and EX-32 and exhibits for use with Form N-CSRS (submission types N-CSR and N-CSRS): EX-99.906CERT, EX-99.CERT and EX-99.CODE ETH; to disallow the use of exhibit types, EX-99.102P3 CERT, EX-99.133 CERT, EX-99.77Q3 CERT; to disallow the use of form types BW-2 and BW-3; to allow for the use of new form types N-CSRS and N-CSRS/A (for submission of certified semi-annual shareholder report of registered management investment companies); N-PX and N-PX/A (for submission of annual report of proxy voting record of registered management investment companies); and N-Q and N-Q/A (for submission of quarterly schedule of portfolio holdings of registered management investment company if and when the Commission adopts form N-Q); and to allow for the use of Form 8-K Items 10, 11, 12, and 13.

EDGAR 8.6 supports backward compatibility of the 8.5 templates as long as the reporting requirements for specific form types have not changed. EDGAR 8.6 server software supports all

of the field identifiers that were valid in the 8.5 version of the PureEdge templates. Notice of the update has previously been provided on the EDGAR filing Web site and on the Commission's public website. The discrete updates are reflected on the filing Web site and in the updated Filer Manual Volumes.

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

You may obtain paper copies of the updated Filer Manual at the following address: Public Reference Room, U.S. Securities and Exchange Commission, 450 Fifth Street, NW., Washington DC 20549-0102. We will post electronic format copies on the Commission's Web site; the address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. You may also obtain copies from Thomson Financial Inc, the paper and microfiche contractor for the Commission, at (800) 638-8241.

Since the Filer Manual relates solely to agency procedures or practice, publication for notice and comment is not required under the Administrative Procedure Act (APA).<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 July 31, 2003. 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 8.6 is scheduled to occur on July 26, 2003, becoming available on July 28, 2003. The Commission believes that it is necessary to coordinate the effectiveness of the updated Filer Manual with the scheduled 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,<sup>9</sup> Sections 3, 12, 13, 14, 15, 23, and 35A of the Securities Exchange Act of 1934,<sup>10</sup> Section 20 of the Public Utility Holding Company Act of 1935,<sup>11</sup> Section 319 of the Trust Indenture Act

<sup>2</sup> We originally adopted the Filer Manual on July 1, 1993, with an effective date of July 26, 1993. Release No. 33-6986 (Apr. 1, 1993) [58 FR 18638]. We implemented the most recent update to the Filer Manual on April 30, 2003. See Release No. 33-8224 (May 7, 2003) [66 FR 24345].

<sup>3</sup> This is the filer assistance software we provide filers filing on the EDGAR system.

<sup>4</sup> See Rule 301 of Regulation S-T (17 CFR 232.301).

<sup>5</sup> See Release Nos. 33-6977 (Feb. 23, 1993) [58 FR 14628], IC-19284 (Feb. 23, 1993) [58 FR 14848], 35-25746 (Feb. 23, 1993) [58 FR 14999], and 33-6980

(Feb. 23, 1993) [58 FR 15009] in which we comprehensively discuss the rules we adopted to govern mandated electronic filing. See also Release No. 33-7122 (Dec. 19, 1994) [59 FR 67752], in which we made the EDGAR rules final and applicable to all domestic registrants; Release No. 33-7427 (July 1, 1997) [62 FR 36450], in which we adopted minor amendments to the EDGAR rules; Release No. 33-7472 (Oct. 24, 1997) [62 FR 58647], in which we announced that, as of January 1, 1998, we would not accept in paper filings that we require filers to submit electronically; Release No. 34-40934 (Jan. 12, 1999) [64 FR 2843], in which we made mandatory the electronic filing of Form 13F; Release No. 33-7684 (May 17, 1999) [64 FR 27888], in which we adopted amendments to implement the first stage of EDGAR modernization; Release No. 33-7855 (July 24, 2000) [65 FR 24788], in which we implemented EDGAR Release 7.0; Release No. 33-7999 (August 7, 2001) [66 FR 42941], in which we implemented EDGAR Release 7.5; Release No. 33-8007 (September 24, 2001) [66 FR 42829], in which we implemented EDGAR Release 8.0; Release No. 33-8224 (May 7, 2003) [66 FR 24345], in which we implemented EDGAR Release 8.5.

<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. 79t.