

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. EDGAR Filer Manual (Volume I) General Information introduces the requirements for becoming an EDGAR Filer and maintaining EDGAR company information. EDGAR Filer Manual (Volume II) EDGAR Filing illustrates the process to submit an online filing. EDGAR Filer Manual (Volume III) N-SAR Supplement is a guide for preparing electronic submissions of Form N-SAR.

For up-to-date information regarding filing-related topics, consult the following EDGAR websites:

- Information for EDGAR Filers (<http://www.sec.gov/info/edgar.shtml>)
- EDGAR Gateway to submit filings (<http://www.portal.edgarfiling.sec.gov>)
- 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.

To protect the privacy of our filing community, filers are asked not to include social security numbers in filings submitted to the Commission.

Updates

On June 23, 2008, EDGAR Release 9.12 introduced the following changes:

- Suspended series and classes non-compliant co-registrant filings.
- Incorporated final US GAAP Taxonomies 1.0 into EDGAR.

On September 15, 2008, EDGAR Release 9.13 will introduce the following changes:

- The implementation of a new online electronic Form D (Notice of Sale of Securities Pursuant to Regulation D, Section 4(6), and/or Uniform Limited Offering Exemption), accessible from the EDGAR OnlineForms Website.
- To support the online submission of Form D, new electronic submission form types D and D/A will be added. On September 15, 2008, filers may use the online submission process to file a Form D and its amendment on a voluntary basis until March 15, 2009, after which they must be filed electronically.

For background concerning the electronic submission of Form D, see Release 33-8891 (February 6, 2008)[73 FR 10592].

If a filer is new to the electronic filing process, but has previously filed with the SEC in paper, they may have been assigned a CIK and must use the Convert Paper Only Filer to Electronic Filer functionality (See EDGAR Filer Manual - Volume I, Section 3.3.1) on the EDGAR Filer Management Website to become an electronic filer prior to using the new online Form application to file.

If a filer is new to the electronic filing process, but has never previously filed with the SEC in paper or has never been assigned a CIK, they must apply for EDGAR access codes via the EDGAR Filer Management Website (See EDGAR Filer Manual - Volume I, Section 3.2) prior to using the new online Form application to file.

- Correction to the OMB expiration date displayed on the printed blank Form TA-2 (Annual Report of Transfer Agent activities filed pursuant to the Securities Exchange Act of 1934) to be “September 20, 2009”. Previously, the expiration date displayed was September 30, 2006.
- Correction to the order the response fields are displayed for Form TA-2 Question 1(h) (*Full Name of Registrant as stated in Question 3 of Form TA-1*) and Question 3(a) (*Registrants Appropriate Regulatory Agency*) on the printed blank form. Previously, the response fields were erroneously switched for these two questions.
- Form TA-2 Question 11(a)(i) (*Date of Database Search*) will be optional.
- EDGAR will abbreviate company name designations (Company, Corporation, Incorporated, Incorporation, and Limited) when companies are created using the Filer Management Website or the SEC Workstation. Regardless of the case sensitivity of the input, the affected values will be converted as follows:

Company (CO to Co)
Corporation (CORP to Corp)
Incorporated (INC to Inc)
Incorporation (INC to Inc)
Limited (LTD to Ltd)

- Submission types PREM14A, DEFM14A, PREM14C and DEFM14C have been revised to correctly process series and class identifiers. Target funds that are series and class investment companies must use these submission types for those proxy mergers for which the acquiring fund does not file a registration statement on Form N-14; PREM14A, DEFM14A, PREM14C and DEFM14C must include the relevant series and class identifiers for both the target and the acquiring fund (if in existence).