

Reporting Language) program may submit, in electronic format as an exhibit to a filing on Form N-CSR (§§ 249.331 and 274.128 of this chapter) or Form N-Q (§§ 249.332 and 274.130 of this chapter) to which they relate, XBRL-Related Documents (§ 232.11 of this chapter). A registrant that submits XBRL-Related Documents as an exhibit to a form must name each XBRL-Related Document "EX-100" as specified in the EDGAR Filer Manual and submit the XBRL-Related Documents in such a manner that will permit the information for each series of an investment company registrant and each contract of an insurance company separate account to be separately identifiable. A registrant may submit such exhibit with, or in an amendment to, the filing to which it relates.

■ 19. Amend § 270.30a-2 by adding paragraph (d) to read as follows:

**§ 270.30a-2 Certification of Forms N-CSR and N-Q.**

\* \* \* \* \*

(d) The certification requirements of this section do not apply to XBRL-Related Documents, as defined in § 232.11 of this chapter.

Dated: February 3, 2005.

By the Commission.

**Margaret H. McFarland,**

*Deputy Secretary.*

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## SECURITIES AND EXCHANGE COMMISSION

### 17 CFR Part 232

[Release Nos. 33-8528; 34-51128; 35-27943; 39-2431; IC-26746]

RIN 3235-AG96

### 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 to reflect updates to the EDGAR system. The revisions are being made primarily to support a voluntary program that would allow the submission of eXtensible Business Reporting Language (XBRL) documents to assess the usefulness of data tagging in general and XBRL in particular. Revisions are also being made to provide support for the new

requirement for filers to enter an effectiveness date on submission types 485BPOS and 486BPOS; addition of new Exhibit EX-99.Rule23C1 for Form N-CSR and rescinding of submission types N-23C-1 and N-23C-1/A; changes to submission form type 25, which the Commission has proposed to be filed electronically by a national securities exchange to delist and/or deregister a class of securities under Section 12(b) of the Exchange Act, and by an issuer to voluntarily remove a class of securities from listing on a national securities exchange and/or registration under Section 12(b); and the list of Self-Regulatory Organizations in Appendix C section C.1.5 of the EDGAR Release 8.10 EDGARLink Filer Manual has been updated to show the name change of Cincinnati Stock Exchange to National Stock Exchange.

The revisions to the Filer Manual reflect changes within Volumes I, II and III, entitled "EDGAR Release 8.10 EDGARLink Filer Manual," "EDGAR Release 8.10 N-SAR Supplement Filer Manual," and "EDGAR Release 8.10 OnlineForms Filer Manual" respectively. The updated manual will be incorporated by reference into the Code of Federal Regulations.

**EFFECTIVE DATES:** February 7, 2005. The incorporation by reference of the EDGAR Filer Manual is approved by the Director of the Federal Register as of February 7, 2005.

**FOR FURTHER INFORMATION CONTACT:** In the Office of Information Technology, Rick Heroux, at (202) 942-8800; for questions concerning the Division of Investment Management filings, in the Division of Investment Management, Ruth Armfield Sanders, Senior Special Counsel, at (202) 942-0978; for questions concerning the Division of Corporation Finance filings, in the Division of Corporation Finance, Herbert Scholl, Office Chief, EDGAR and Information Analysis, at (202) 942-2940; for questions concerning the Division of Market Regulation filings, in the Division of Market Regulation, Sharon Lawson, Senior Special Counsel, at (202) 942-0182; for questions concerning the Office of the Chief Accountant, Jeff Naumann, Enabling Technologies Specialist, at (202) 942-4400; and, in the Office of Filings and Information Services, Margaret A. Favor, at (202) 942-8900.

**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 EDGAR

system.<sup>1</sup> It also describes the requirements for filing using modernized EDGARLink.<sup>2</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>3</sup> Filers should consult the Filer Manual in conjunction with our rules governing mandated electronic filing when preparing documents for electronic submission.<sup>4</sup>

The revisions are being made primarily to support a voluntary program<sup>5</sup> that would allow the submission of eXtensible Business Reporting Language (XBRL) documents to assess the usefulness of data tagging in general and XBRL in particular. XBRL is an eXtensible Markup Language (XML) based language that is being developed by an international consortium. During the initial "voluntary" period that would begin in accordance with the requirements of the XBRL Voluntary Financial Reporting Program on the EDGAR System, EDGAR

<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 23, 2004. See Release No. 33-8454 (August 6, 2004) [69 FR 49803].

<sup>2</sup> This is the filer assistance software we provide filers filing on the EDGAR system.

<sup>3</sup> See Rule 301 of Regulation S-T (17 CFR 232.301).

<sup>4</sup> See Release Nos. 33-6977 (February 23, 1993) [58 FR 14628], IC-19284 (February 23, 1993) [58 FR 14848], 35-25746 (February 23, 1993) [58 FR 14999], and 33-6980 (February 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 (December 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 (October 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 (January 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 (April 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 49829], in which we implemented EDGAR Release 8.0; Release No. 33-8224 (April 30, 2003) [66 FR 24345], in which we implemented EDGAR Release 8.5; Release Nos. 33-8255 (July 22, 2003) [68 FR 44876] and 33-8255A (September 4, 2003) [68 FR 53289] in which we implemented EDGAR Release 8.6; Release No. 33-8409 (April 19, 2004) [69 FR 21954] in which we implemented EDGAR Release 8.7; and Release No. 33-8454 (August 6, 2004) [69 FR 49803] in which we implemented EDGAR Release 8.8.

<sup>5</sup> See Release No. 33-8529 (February 3, 2005).

will support unofficial XBRL document attachments to official EDGAR submissions. Instructions for attaching unofficial XBRL documents to electronic submissions are included in Appendix L of the EDGAR Release 8.10 EDGARLink Filer Manual.

Revisions are also being made to provide support for the new requirement for filers to enter an effectiveness date on submission types 485BPOS and 486BPOS and the addition of the new Exhibit EX-99.Rule23C1 for Form N-CSR and rescinding of submission types N-23C-1 and N-23C-1/A.<sup>6</sup>

Earlier last year, we proposed to amend Rule 12d2-2 under the Exchange Act to expand the use of Form 25 so that all issuers and national securities exchanges seeking to delist and deregister a class of securities under Section 12(b) of the Exchange Act in accordance with the rules of the exchange and the Commission would file a Form 25.<sup>7</sup> In addition, we proposed to amend Rule 101 of Regulation S-T to make mandatory the electronic submission on Form 25 of the delisting and/or deregistration. We have not yet adopted our proposed amendment to Rule 101; in the meantime, we will continue to accept paper submissions of Form 25 filings from exchanges, and paper applications for delisting and/or deregistration from exchanges and issuers. In addition, 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.

For EDGAR Release 8.10, the EDGARLink software and submission templates 1, 2, 3 and 5 will be updated to support the aforementioned submission form type changes. It is highly recommended that filers download, install, and use the new EDGARLink software and submission templates to ensure that submissions will be processed successfully. Previous versions of the templates may not work properly. Notice of the update has previously been provided on the EDGAR Filing Web site and on the Commission's public Web site. The discrete updates are reflected on the EDGAR 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>8</sup> It follows that the requirements of the Regulatory Flexibility Act<sup>9</sup> do not apply.

The effective date for the updated Filer Manual and the rule amendments is February 7, 2005. In accordance with the APA,<sup>10</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 8.10 is scheduled to become available on February 7, 2005. 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 of 1933,<sup>11</sup> Sections 3, 12, 13, 14, 15, 23, and 35A of the Securities Exchange Act of 1934,<sup>12</sup> Section 20 of the Public Utility Holding Company Act of 1935,<sup>13</sup> Section 319 of the Trust Indenture Act of 1939,<sup>14</sup> and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.<sup>15</sup>

#### 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), 77sss(a), 78c(b), 78l, 78m, 78n, 78o(d), 78w(a), 78ll(d), 79t(a), 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:

#### § 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 filers using modernized EDGARLink are set forth in the EDGAR Release 8.10 EDGARLink Filer Manual Volume I, dated February 2005. Additional provisions applicable to Form N-SAR filers and Online Forms filers are set forth in the EDGAR Release 8.10 N-SAR Supplement Filer Manual Volume II, dated February 2005, and the EDGAR Release 8.10 OnlineForms Filer Manual Volume III, dated February 2005. 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. You can obtain paper copies of the EDGAR Filer Manual from the following address: Public Reference Room, U.S. Securities and Exchange Commission, 450 Fifth Street, NW., Washington, DC 20549-0102 or by calling Thomson Financial Inc at (800) 638-8241. Electronic format copies are available on the Commission's Web site. The address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. You can also photocopy 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.

<sup>6</sup> See Release No. 33-8335 (November 10, 2003) [68 FR 64952], removing Form N-23C-1 and amending Rule 23c-1 and Form N-CSR.

<sup>7</sup> See Release No. 34-49858 (June 15, 2004) [69 FR 34860] (proposing to amend the procedures for removing from listing and/or withdrawing from registration, securities under Section 12(b) of the Securities Exchange Act of 1934).

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

<sup>9</sup> 5 U.S.C. 601-612.

<sup>10</sup> 5 U.S.C. 553(d)(3).

<sup>11</sup> 15 U.S.C. 77f, 77g, 77h, 77j, and 77s(a).

<sup>12</sup> 15 U.S.C. 78c, 78l, 78m, 78n, 78o, 78w, and 78ll.

<sup>13</sup> 15 U.S.C. 79t.

<sup>14</sup> 15 U.S.C. 77sss.

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

Dated: February 3, 2005.

**Margaret H. McFarland,**

*Deputy Secretary.*

[FR Doc. 05-2390 Filed 2-7-05; 8:45 am]

BILLING CODE 8010-01-P

## DEPARTMENT OF THE INTERIOR

### Office of Surface Mining Reclamation and Enforcement

#### 30 CFR Part 948

[WV-102-FOR]

#### West Virginia Regulatory Program

**AGENCY:** Office of Surface Mining Reclamation and Enforcement (OSM), Interior.

**ACTION:** Final rule; approval of amendment.

**SUMMARY:** We are approving, with certain exceptions, a proposed amendment to the West Virginia regulatory program (the West Virginia program) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). West Virginia proposed revisions to the Code of State Regulations (CSR), as authorized by Committee Substitute for House Bill 4193. The State revised its program to be consistent with certain corresponding Federal requirements, and to include other amendments at its own initiative. The amendments include, among other things, new provisions to ensure reclamation and husbandry techniques that are conducive to the development of productive forestlands and wildlife habitat after mining.

**EFFECTIVE DATE:** February 8, 2005.

**FOR FURTHER INFORMATION CONTACT:** Mr. Roger W. Calhoun, Director, Charleston Field Office, 1027 Virginia Street East, Charleston, West Virginia 25301. Telephone: (304) 347-7158, Internet address: [chfo@osmre.gov](mailto:chfo@osmre.gov).

#### SUPPLEMENTARY INFORMATION:

- I. Background on the West Virginia Program
- II. Submission of the Amendment
- III. OSM's Findings
- IV. Summary and Disposition of Comments
- V. OSM's Decision
- VI. Procedural Determinations

#### I. Background on the West Virginia Program

Section 503(a) of the Act permits a State to assume primacy for the regulation of surface coal mining and reclamation operations on non-Federal and non-Indian lands within its borders by demonstrating that its program includes, among other things, “\* \* \*

State law which provides for the regulation of surface coal mining and reclamation operations in accordance with the requirements of the Act \* \* \*; and rules and regulations consistent with regulations issued by the Secretary pursuant to the Act.” See 30 U.S.C. 1253(a)(1) and (7). On the basis of these criteria, the Secretary of the Interior conditionally approved the West Virginia program on January 21, 1981. You can find background information on the West Virginia program, including the Secretary's findings, the disposition of comments, and conditions of approval of the West Virginia program in the January 21, 1981, **Federal Register** (46 FR 5915). You can also find later actions concerning West Virginia's program and program amendments at 30 CFR 948.10, 948.12, 948.13, 948.15, and 948.16.

#### II. Submission of the Amendment

By letter dated March 25, 2004 (Administrative Record Number WV-1389), the West Virginia Department of Environmental Protection (WVDEP) submitted an amendment to its program under SMCRA (30 U.S.C. 1201 *et seq.*). The amendment consists of Committee Substitute for House Bill 4193, which authorizes amendments to the West Virginia Surface Mining Reclamation Rules at CSR 38-2. Committee Substitute for House Bill 4193 passed the Legislature on March 12, 2004, and was signed by the Governor on April 5, 2004. West Virginia Code (W.Va. Code or WV Code) 64-3-1(g) specifically authorizes WVDEP to promulgate the revisions as legislative rules.

In its letter, the WVDEP stated that the rules at CSR 38-2 were amended to be consistent with the counterpart Federal regulations. In addition, the amendment adds new provisions concerning “Forestland” and “Wildlife” to ensure that reclamation techniques and husbandry practices that are conducive to productive forestlands and wildlife habitats are followed. The WVDEP also included in its submittal, a memorandum from the West Virginia State Forester in which the State Forester endorsed the proposed rules and also provided comments on them.

The WVDEP also submitted Committee Substitute for Senate Bill 616, which was adopted by the Legislature on March 21, 2004. The Bill increased the membership of the Environmental Protection Advisory Council and established a new Quality Assurance Compliance Advisory Committee. Because this Bill was vetoed by the Governor on April 6, 2004, it is not being considered in this rulemaking.

The amendment submitted by WVDEP includes amendments to CSR 38-2-24 concerning the exemption for coal extraction incidental to the removal of other minerals. However, none of these provisions at CSR 38-2-24, which the State is proposing to amend, were previously submitted to OSM for approval. Therefore, we included CSR 38-2-24 in its entirety in our proposed rule notice, and we requested public comment on all of Section 24 (Administrative Record Number WV-1390) (Finding 10 below).

We announced receipt of the proposed amendment in the May 12, 2004, **Federal Register** (69 FR 26340). In the same document, we opened the public comment period and provided an opportunity for a public hearing or meeting on the adequacy of the proposed amendment (Administrative Record Number WV-1396). We did not hold a hearing or a meeting because no one requested one. The public comment period closed on June 11, 2004. We received comments from one individual and two Federal agencies.

We note that the proposed rules that we announced in the May 12, 2004, **Federal Register** differ in some respects from the final rules that are on file with the West Virginia Secretary of State. While these differences are minor and do not affect our findings below one way or the other, we recommend that the State correct these differences to avoid any confusion in the future.

#### III. OSM's Findings

Following are the findings we made concerning the amendment under SMCRA and the Federal regulations at 30 CFR 732.15 and 732.17. We are approving the amendment, except as discussed below. Any revisions that we do not specifically discuss below concern nonsubstantive wording or editorial changes and are approved here without discussion.

##### 1. CSR 38-2-3.12.a.1. Subsidence Control Plan

This provision is amended by changing a term relating to the scale of the topographic map that must be submitted with the subsidence control plan. In the first sentence, the word “less” is deleted and replaced by the word “more.” In the last sentence, the word “less” is deleted and replaced by the word “larger.”

The revision of the scale term used in this provision is intended to adopt standard language concerning map scales. Concerning the map scale of 1” = 1000’ or “larger,” the word “larger” is intended to indicate that an acceptable scale would also be, for example, 1” =