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**Alberta E. Mills,**

*Acting Secretary, U.S. Consumer Product Safety Commission.*

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## SECURITIES AND EXCHANGE COMMISSION

### 17 CFR Parts 229, 232, 239 and 249

[Release Nos. 33-10446; 34-82280; File No. S7-19-16]

RIN 3235-AL95

#### Compliance Date for Form 10-D Hyperlink Requirements

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Notification of compliance date.

**SUMMARY:** The Securities and Exchange Commission (“Commission”) is publishing this document to inform the public that it has set a compliance date for its previously-adopted exhibit hyperlinking requirements for Form 10-Ds that require hyperlinks to any exhibits filed with Form ABS-EE. The Commission on March 1, 2017 required registrants that file registration statements and reports subject to the exhibit requirements under Item 601 of Regulation S-K, or that file Forms F-10 or 20-F, to include a hyperlink to each exhibit listed in the exhibit index of these filings, but deferred setting a compliance date with respect to any Form 10-D that will require hyperlinks to any exhibits filed with Form ABS-EE until the Commission announced that technical programming changes to allow issuers to include Form 10-D and Form ABS-EE in a single submission had been completed, and published a notification of the compliance date for Form 10-D in the **Federal Register**.

**DATES:** The compliance date with respect to any Form 10-D that will

require hyperlinks to any exhibits filed with Form ABS-EE is June 1, 2018.

**FOR FURTHER INFORMATION CONTACT:** Kayla Roberts, Special Counsel, at (202) 551-3850, in the Office of Structured Finance, Division of Corporation Finance, U.S. Securities and Exchange Commission, 100 F Street NE, Washington, DC 20549.

**SUPPLEMENTARY INFORMATION:** On March 1, 2017, the Commission adopted rule and form amendments requiring registrants that file registration statements and reports subject to the exhibit requirements under Item 601 of Regulation S-K,<sup>1</sup> or that file Forms F-10<sup>2</sup> or 20-F,<sup>3</sup> to include a hyperlink to each exhibit listed in the exhibit index of these filings.<sup>4</sup> To enable the inclusion of hyperlinks, the amendments also require that registrants submit all filings on EDGAR in HyperText Markup Language (“HTML”) format because the American Standard Code for Information Interchange (“ASCII”) format cannot support functional hyperlinks.<sup>5</sup>

The amendments took effect on September 1, 2017 for most registrants. Registrants that are “smaller reporting companies,” as defined in Rule 405<sup>6</sup> under the Securities Act of 1933 and Rule 12b-2<sup>7</sup> under the Securities Exchange Act of 1934, or are neither “large accelerated filers” nor “accelerated filers,” as defined in Exchange Act Rule 12b-2, and that submit filings in ASCII will not need to comply with the new rules until September 1, 2018, one year after the effective date for other filers.<sup>8</sup> The Commission deferred establishing a compliance date for any Form 10-D filing that will require a hyperlink to an exhibit filed with Form ABS-EE until Commission staff completed programming changes to EDGAR to allow Form 10-D filers to include the Form 10-D and Form ABS-EE in a single EDGAR submission so that the required hyperlinks could be created at the time the Form 10-D is filed.<sup>9</sup> Such

<sup>1</sup> 17 CFR 229.601.

<sup>2</sup> 17 CFR 239.40.

<sup>3</sup> 17 CFR 249.220f

<sup>4</sup> *Exhibit Hyperlinks and HTML Format*, Release Nos. 33-10322, 34-80132 (March 1, 2017) [82 FR 14130 (March 17, 2017)] (“Hyperlinks Release”).

<sup>5</sup> See *id.* at Section I.

<sup>6</sup> 17 CFR 230.405.

<sup>7</sup> 17 CFR 240.12b-2.

<sup>8</sup> See Hyperlinks Release, *supra* note 1, at Section II.B.3.

<sup>9</sup> See Hyperlinks Release, *supra* note 1, at n. 55 (explaining that asset-backed issuers are required to incorporate by reference Form ABS-EE information in Form 10-D and how the hyperlinking requirement applies with respect to Form 10-D filings) & n.72 and accompanying text.

programming changes have now been completed.<sup>10</sup>

Any registrant filing a Form 10-D on or after June 1, 2018, must include a hyperlink to any exhibit filed with Form ABS-EE that is included in the exhibit index of Form 10-D.<sup>11</sup>

By the Commission.

Dated: December 11, 2017.

**Brent J. Fields,**

*Secretary.*

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## SECURITIES AND EXCHANGE COMMISSION

### 17 CFR Parts 232, 239, 249, 270, and 274

[Release Nos. 33-10442; 34-82241; IC-32936; File No. S7-08-15]

RIN 3235-AL42

#### Investment Company Reporting Modernization

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Temporary final rule.

**SUMMARY:** The Securities and Exchange Commission (the “Commission”) is adopting a temporary final rule that requires funds in larger fund groups to maintain in their records the information that is required to be included in Form N-PORT, in lieu of filing reports with the Commission, until April 2019. As a result, larger funds groups will be required to begin submitting reports on Form N-PORT on the Electronic Data Gathering, Analysis, and Retrieval (“EDGAR”) system by April 30, 2019, and smaller fund groups will be required to begin submitting reports on Form N-PORT by April 30, 2020. The information that funds in larger fund groups maintain in their records will be subject to examination by the Commission. In addition, the Commission is delaying the rescission of current Form N-Q and delaying the effectiveness of certain amendments to other rules and forms.

**DATES:** Effective January 16, 2018 until March 31, 2026. The effective date for the amendments to 17 CFR 232.401, 249.332, 270.8b-33, 270.30a-2,

<sup>10</sup> *Adoption of Updated EDGAR Manual*, Release No. 33-10444, (December 8, 2017), available at <https://www.sec.gov/rules/final.shtml>.

<sup>11</sup> Issuers are not required to submit their Form 10-D and Form ABS-EE in a single submission. An issuer may file a Form 10-D and Form ABS-EE in separate submissions and comply with the new requirements by including an external hyperlink in the Form 10-D to a previously filed Form ABS-EE.