EDGAR Filing Fee Interface Courtesy Guide

Prepared by SEC Staff

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The contents of this document are intended to assist filers with using the Fee Exhibit Preparation Tool, and the document should not be relied upon for any other purposes.

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Updates

On July1, 2024, EDGAR Release 24.2 will introduce the following changes:

- The Fee Exhibit Preparation Tool (FEPT) will generate informational messages for amendment filings and prospectus supplements that do not include at least one "Fees Previously Paid" line in Table 1. If filers exercise the option to ignore the message and continue generating, saving, and attaching the fee exhibit to the submission, EDGAR will accept the filing.
- FEPT will be updated with additional help text for the Fee Offset Type "Source" option for each offset rule under "Table 2: Fee Offset Claims and Sources." The tooltip for Item 8 of submission form type 424I "Aggregate redemption or repurchase price of securities redeemed or repurchased during the fiscal year" will be updated to specify that:
    - Redemptions and repurchases should be reported as positive values.
    - Decimals are permitted but are optional.

  Additionally, the tooltip for the "Additional Narrative Disclosure" field will be updated to include a reference to F-4 narrative instructions for post-effective amendments.
- The length of the "Security Class Title" field will be extended to 250 characters to allow for longer responses from filers.
- EDGAR will be updated with revised Informational messages to inform filers that the Commission will rely on a manual, rather than automated verification of Tables 1, 2, and 3 data if the referenced registration was submitted using fee header data.
- Three new sections were included in this guide to provide further guidance on the following topics:
    - Section 1.5.1: Register New Securities on an Unallocated Basis in Reliance on Rule 457(o)
    - Section 1.5.2: Carry forward Securities on an Unallocated Basis in Reliance on Rule 415(a)(6)
    - Section 1.11.1: Using Other Document Sources to Construct Footnotes

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PREPARING AN INLINE XBRL FILING FEE EXHIBIT

This chapter describes the general process for preparing an Inline XBRL filing fee exhibit (EX-FILING FEES) and submitting the exhibit to EDGAR for processing. Filers have the option to construct structured filing fee information within EDGAR using the Fee Exhibit Preparation Tool (FEPT). FEPT includes features such as prompts, explanations, and automated calculations to produce a filing fee exhibit in submission-ready format. Filers using FEPT to construct the EX-FILING FEES in EDGAR generally will receive error and warning messages before they submit both Test and Live filings. Filers that construct this structured information outside of FEPT, however, will receive error and warning messages after they submit both Test and Live filings. EDGAR will validate the Inline XBRL fee data submission and generally will issue warnings for any validation failures caused by incorrect or incomplete structured filing fee-related information until an announced date of approximately November 1, 2025, when it will suspend filings rather than issue warnings.

Important dates:

- January 29, 2024—Filers permitted to voluntarily file fee data in Inline XBRL format/voluntary compliance period for submission of structured fee exhibits starts (approximately six months prior to July 31, 2024)
- July 31, 2024— Large Accelerated Filers required to submit fee data in Inline XBRL format
- July 31, 2025—Compliance by all filers required, including certain investment companies that file registrations on Forms N-2 and N-14.

1.1 Key Features of FEPT

FEPT allows filers to enter filing fee-related disclosures into a web-based graphical user interface to generate an Inline XBRL-tagged filing fee exhibit based on user input. Filers may add, edit, and delete offering, offset, and combined prospectus fee data using FEPT. FEPT validates user input and helps filers correct any filing fee calculation errors prior to filing the submission.

Filers may assemble, validate, and generate the EX-FILING FEES exhibit using FEPT. When assembling fee data, filers may validate and correct any filing fee calculation errors prior to filing the submission. Filers will see warnings that are generated for each Inline XBRL exhibit. Filers may also view an in-progress or fully completed filing fees exhibit in a browser window. FEPT enables filers to save and restore fee exhibit data and also download their assembled fee exhibits. For more information on FEPT menu buttons (Save, Restore, Preview, etc.) refer to the Sections below.

FEPT has three tables:

- Table 1: Newly Registered and Carry Forward Securities OR
    - Table 1: Transaction Valuation for Exchange Act Forms and Schedule
- Table 2: Fee Offset Sources and Claims
- Table 3: Combined Prospectuses

Table 1 is generally a required table, with some exceptions, whereas Tables 2 and 3 are optional. Please see succeeding sections for details.

1.2 Accessing FEPT

FEPT is located on the EDGARLink Online interface at the "Documents" tab. To access the "Fee Exhibit Preparation Tool" hyperlink:

1. Log into the EDGAR Filing Website using your CIK and Password.
2. Select the "EDGARLink Online Form Submission" link under "Information Exchange" on the left side of your screen.
3. From the "EDGARLink Online Submission Type Selection" page, select a fee bearing submission, for example S-1, from the "Submission Type" box. The EDGARLink Online Main page for S-1 displays.
4. Enter the CIK and CCC on the EDGARLink Online Main Page. Complete all the required fields for the S-1 submission on the Main page.
   Note: Rapidly using "tab" or otherwise quickly scrolling through the fields without allowing time for the system to finish processing data that has been entered on the screen may result in a 404 error and loss of data. To avoid this issue, please wait for the "Working…" message to complete and disappear before selecting a new data field.
5. Navigate to the "Documents" tab and select the "Attach Inline XBRL Filing Fee exhibit?" check box.
   Note: For information on how to enable the "Fee Exhibit Preparation Tool" hyperlink based on the submission type, refer to Section 1.3 **Pre-requisites for Enabling the Fee Exhibit Preparation Hyperlink**.
   The "Fee Exhibit Preparation Tool" hyperlink and the "Payor Info" tab are displayed on the EDGARLink Online interface replacing the fee header tabs "Fee Offsets" and "Offerings & Fees."

Figure 1: Fee Exhibit Preparation Tool Hyperlink

6. Select "Yes" as a response to the warning message that displays:
   "Please choose YES only if you would like to attach the fee exhibit in a structured format (Inline XBRL) to the submission or access the Fee Exhibit Preparation Tool to generate and attach the filing fees exhibit. The Fee Exhibit Preparation Tool includes information for fee calculation in a structured format. The Inline XBRL exhibit attachment will be automatically attached to your EDGARLink Online submission. If this is not intended, please choose NO."
7. Enter the Payor CIK and Payor CCC, if applicable, on the "Payor Info" tab.

8. Select the "Fee Exhibit Preparation Tool" hyperlink to access FEPT. FEPT opens and displays the Terms of Use. Refer to Section 1.4 for information on the FEPT Terms of Use.

1.3 Pre-Requisites for Enabling the "Fee Exhibit Preparation Tool" Hyperlink

For initial registration statements, such as S-1, F-1, and S-3, Schedules, and their amendments, filers must enter a valid CIK and CCC on the EDGARLink Online Main tab to enable the "Fee Exhibit Preparation Tool" hyperlink on the "Documents" tab.

Filers must enter a valid CIK, CCC, and File Number on the EDGARLink Online "Main" tab to enable the "Fee Exhibit Preparation Tool" hyperlink for the following submission types:

- Amendments to the initial registration statements
- Prospectuses filed pursuant to Rule 424(b)

For MEF filings, filers must enter a valid CIK, CCC, and 462B File Number to enable the "Fee Exhibit Preparation Tool" hyperlink. The MEF filings are F-3MEF, N-2MEF, S-3MEF, SF-1MEF, SF-3MEF, F-1MEF, F-4MEF, S-4MEF, N-14MEF, S-1MEF, and S-11MEF.

For initial filings, FEPT displays the pre-populated Filer CIK, Submission Type, Form Type, and Name of Filer.

For amendments to initial registration statements, FEPT displays the Filer CIK, File Number, Submission Type, Form Type, and Name of Filer.

For MEF filings, FEPT displays Filer CIK, 462B File Number, Submission Type, Form Type, and Name of Filer.

1.4 FEPT Terms of Use

Prior to using FEPT, filers must read and accept the following:

> **Terms of Use:** The Fee Exhibit Preparation Tool (FEPT) is intended only as an aid to help filers calculate, disclose, and construct structured filing fee-related information and produce a filing fee exhibit in a format acceptable for submission as an EDGAR attachment (i.e., EX-FILING FEES). Filers that choose to use the FEPT remain fully responsible for properly calculating and paying all required fees and accurately representing all required information in their Commission filings. The Commission assumes no responsibility for and disclaims all liability associated with the filer's use of the FEPT and information provided by the FEPT. The FEPT is not a rule, regulation, requirement, or statement of the Commission.
>
> Use of the FEPT is optional. A filer can instead choose to construct its structured filing fee-related information outside of EDGAR in accordance with the requirements of the EDGAR Filer Manual and applicable technical specifications.
> By checking the following box, filer acknowledges and accepts these terms as a condition to using the FEPT.

To acknowledge/accept the Terms of Use, filers must:

1. Select the checkbox at the bottom of the "Fee Exhibit Preparation Tool Terms of Use" dialog box.
2. On selecting the checkbox, the [Close] button is enabled.
3. Select the [Close] button to view FEPT. FEPT displays the pre-populated Filer CIK, Submission Type, Form Type, Name of Filer, and File Number as applicable.

Filers using FEPT are responsible for its output, and the use of the tool is optional. Filers may choose to construct their structured filing fee-related information outside of EDGAR in accordance with the requirements of the EDGAR Filer Manual, Filing Fee Disclosure (FFD) Taxonomy, and the EDGARLink Online Technical Specifications.

1.5 Adding Offering Line(s) to Table 1: Newly Registered and Carry Forward Securities

Filers submitting a structured EX-FILING FEES exhibit in Inline XBRL format may use FEPT to add offering data in reliance on one of the following rules:

Offering Rule 457(a)	Offering Rule 457(o)
Offering Rule 457(r)	Offering Rule 457(s)
Offering Rule 457(u)	Offering Rule Other
Offering Rule 457(f)[1]	Carry Forward Rule 415(a)(6)

Filers may provide carry forward data by referencing Rule 415(a)(6) in "Table 1: Newly Registered and Carry Forward Securities."

To add an offering line to "Table 1: Newly Registered and Carry Forward Securities" on FEPT:

1. Navigate to FEPT by following the steps described in Section 1.2.
2. Select the + icon to add an offering line under "Table 1: Newly Registered and Carry Forward Securities."
3. Select "Rule 457(a)" from the "Fee Calculation or Carry Forward Rule" drop down list.

[1] When relying on Rule 457(f) to calculate fees, filers must reference an offering line that references Rule 457(a), Rule 457(o), or Rule Other and include the 457(f) fee details in a footnote. For a list of fields that pertain to Rule 457(f), see "Data Fields and Values for Rule 457(f)" in Section 1.5.

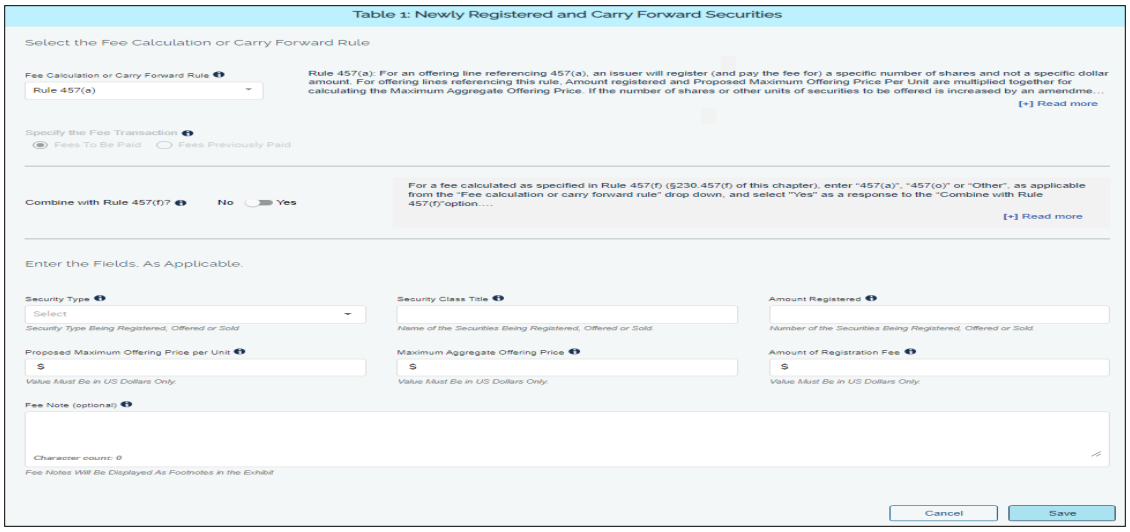


Figure 2: Table 1: Newly Registered and Carry Forward Securities

4. Select either "Fees To Be Paid" or "Fees Previously Paid," to enter information for the relevant part of Table 1.
5. For securities not previously submitted on a prior registration, select "Fees To Be Paid." On initial registration statements, the "Fees To Be Paid" option is selected by default.
6. For securities already included on a prior filing for the registration, select the "Fees Previously Paid."
7. Select the type of securities to be offered using this registration statement from the "Security Type" drop down list. The options displayed are based on the Fee Calculation Rule selected, as applicable.
8. Enter a title of the class of securities to be offered using this registration statement in the "Security Class Title" field.
9. Enter the number of shares initially being registered in the "Amount Registered" field, if applicable for the rule selected.
10. Enter the price per share in the "Proposed Maximum Offering Price per Unit" field, if applicable for the rule selected.
11. FEPT automatically calculates the Maximum Aggregate Offering Price for each class of securities as the product of the "Amount Registered" and the "Proposed Maximum Offering Price Per Unit", unless the filer explicitly enters a different amount as is sometimes appropriate e.g., where the filer selects Rule 457(o) and, as permitted, omits the "Amount Registered" and the "Proposed Maximum Offering Price Per Unit."
12. FEPT automatically calculates the "Amount of Registration Fee" by multiplying the "Maximum Aggregate Offering Price" by the current "Fee Rate."
    Note: For previously paid line(s), the Amount of Registration Fee might not equal Aggregate * Fee Rate if the previously paid shares were registered across multiple fiscal years or if other fee variables in the "Previously Paid" lines have been updated subsequent to the initial fee payment. As a result, you may override the automatically calculated "Amount of Registration Fee" for the previously paid line.

13. Enter a fee note (optional) of up to 10,000 characters to disclose specific details relating to the fee calculation to clarify the information presented for a particular offering line in Table 1.
14. Select "Save". "Table 1: Newly Registered and Carry Forward Securities" displays the newly added offering line. Repeat steps 2 to 11 to add additional offering lines in Table 1.

The table below describes the fields that are applicable for each Rule and the values required for an offering.

Data Fields and Values for Table 1: Newly Registered and Carry Forward Securities

Field Name	Example of Value to be Inserted	Definition (Limits of Field)
Fee Calculation or Carry Forward Rule	Rule 457(a)	Identifies the rule referenced for an offering line. The options displayed are based on the submission type selected. **Note**: For a list of rules applicable to each submission type, refer to Section 7.3.10.1 in Chapter 7 of the EDGAR Filer Manual, Volume II.
Specify the Fee Transaction	▪ Fees To Be Paid ▪ Fees Previously Paid	If the offering line is for securities not previously submitted, then select "Fees To Be Paid." Alternatively, if the offering line is for securities submitted on a prior filing for the registration, then select "Fees Previously Paid." Note: On initial registration statements, the "Fees To Be Paid" option is selected by default. FEPT will allow filers the option to include the "Fees Previously Paid" offering line for amendment and prospectus filings. FEPT will generate an informational message on amendment and prospectus filings that do not include at least one "Fees Previously Paid" line in Table 1. Filers can choose to dismiss the message and continue with generating/saving/attaching the fee exhibit to the submission and EDGAR will accept the filing. For the following submission types, filers are required to include at least one "Fees Previously Paid" line: SC 13E1/A, SC 13E3/A, SC13E4F/A, SC14D1F/A, SC TO-I/A, SC TO-T/A, PRER14A, and PRER14C.

Field Name	Example of Value to be Inserted	Definition (Limits of Field)
Security Type	Equity	Refers to the type of securities to be offered using this registration statement. The options displayed are based on the Fee Calculation Rule selected: ▪ Asset-Backed Securities ▪ Debt ▪ Debt Convertible into Equity ▪ Equity ▪ Exchange-Traded Vehicle Securities ▪ Face Amount Certificates ▪ Limited Partnership Interests ▪ Mortgage Backed Securities ▪ Non-Convertible Debt ▪ Other ▪ Unallocated (Universal) Shelf
Security Class Title	Class B Common Shares	The title of the class of securities to be offered using this registration statement.
Amount Registered	70,000	The number of securities of a specified class that are initially being registered. Integer value may range from 0 to 999,999,999,999.
Proposed Maximum Offering Price Per Unit	2.0	The price per unit for the security. The decimal values may range from 0 to 999,999,999,999.9999.
Maximum Aggregate Offering Price	140,000	The Maximum Aggregate Offering Price is automatically calculated for each class of securities as the product of the "Amount Registered" and the "Proposed Maximum Offering Price Per Unit," unless the filer explicitly enters a different amount when appropriate, e.g., the filer selects Rule 457(o) and, as permitted, omits the "Amount Registered" and the "Proposed Maximum Offering Price Per Unit." The decimal values may range from 0 to 99,999,999,999,999.99.

Field Name	Example of Value to be Inserted	Definition (Limits of Field)
Fee Rate	0.00014760	Current fee rate for Offering and Transactional submissions as read from the "Fee Rate Table" (read-only field) displayed on the EDGAR Filing Website.
Amount of Registration Fee	15.42	Dollar amount of required fees without regard to any previous payments or offsets. The amount is automatically calculated by multiplying the "Maximum Aggregate Offering Price" by the current "Fee Rate." For "Fees Previously Paid" entries, this automatically calculated value may be overridden to reflect a different fee rate, as applicable.
Fee Note	Text (of up to 10,000 characters)	Disclose specific details relating to the fee calculation as necessary to clarify the information presented for a particular offering line in Table 1, including references to the provisions of Rule 457 under the Securities Act [17 CFR 230.457] and any other rule relied upon. For 457(f): Include in this disclosure, in the tabular format this fee note specifies, the amount and value of securities to be received by the registrant or cancelled upon the issuance of securities registered on the Form, the value per share of the securities to be received by the registrant or cancelled upon the issuance of securities to be registered on the Form, any amount of cash to be paid by the registrant in connection with the exchange or other transaction, and any amount of cash to be received by the registrant in connection with the exchange or other transaction. Explain how the value of the securities to be received by the registrant or cancelled upon the issuance of securities registered on the Form was calculated in accordance with Rule 457(f)(1) and (2), as applicable. The explanation must include the value per share of the securities to be received by the registrant or cancelled upon the issuance of securities registered on this Form.

Field Name	Example of Value to be Inserted	Definition (Limits of Field)
Carry Forward Form Type	S-3	The form type of the earlier registration statement from which securities are to be carried forward.
Carry Forward File Number	333-000000	The file number of the earlier registration statement from which the securities are to be carried forward. If the prior registration statement has a Securities Act file number and an Investment Company Act file number, the Securities Act file number should be reported.
Carry forward Initial Effective Date	06/12/2022	Initial effective date of the earlier registration statement from which the securities are to be carried forward. EDGAR will validate that the specified "Carry Forward Initial Effective Date" matches the registration's Effective Date. Otherwise, the system generates a warning. EDGAR will also validate that the "Carryforward Initial Effective Date" is not more than three years from the initial Filing Date of the current registration statement. Otherwise, the system generates a warning.
Amount Registered	50,000	Enter the number of securities to be carried forward. (This field is optional if the prior registration relied on Rule 457(o).) EDGAR will validate the numeric value is less than or equal to the number of securities previously registered for the 415(a)(6) carryforward for the same security title and security type using the file number provided. The system will generate a warning if the validation fails.

Field Name	Example of Value to be Inserted	Definition (Limits of Field)
Maximum Aggregate Offering Price	470,000	The Maximum Aggregate Offering Price of the securities to be carried forward. EDGAR will validate the numeric value is less than or equal to the Maximum Aggregate Offering Price previously disclosed on the prior shelf registration statement for the same security type and security title using the file number provided.
Filing Fee Previously Paid In Connection With Unsold Securities To Be Carried Forward	276.00	The filing fee previously paid in connection with the registration of the securities to be carried forward.
Fee Note	Text (of up to 10,000 characters)	Disclose specific details relating to the fee calculation as necessary to clarify the information presented for the carry forward line.

The table below describes the fields that are applicable for Rule 457(f) and the values required. The fields in the table also may be used as a reference when reporting on Exchange Offers (General Instruction II.H) and Business Combinations (General Instruction II.I) on F-10, F-10/A, and F-10EF submission types.

Data Fields and Values for Rule 457(f)

Field Name	Example of Value to be Inserted	Definition (Limits of Field)
Fee Calculation or Carry Forward Rule	Rule 457(a)	Identifies the Rule referenced for an offering line. The valid options are: Rule 457(a), Rule 457(o), and Rule Other when referencing Rule 457(f). **Note**: For a list of rules applicable to each submission type, refer to Section 7.3.10.1 in Chapter 7 of the EDGAR Filer Manual, Volume II.
Combine with Rule 457(f)?	▪ Yes ▪ No	Move the slider to the "Yes" position to indicate you are combining Rule 457(a), Rule 457(o), or Rule Other with Rule 457(f).

Field Name	Example of Value to be Inserted	Definition (Limits of Field)
Amount of Securities To be Received or Cancelled	80,000	Enter the number of securities to be received by the registrant or cancelled upon issuance of securities to be registered on the form. Integer value may range from 0 to 999,999,999,999.
Value per Share To be Received or Cancelled	20	Enter the value per share of securities to be received by the registrant or cancelled upon issuance of securities to be registered on the form. The decimal values may range from 0 to 999,999,999,999.9999.
Total Value of Securities to be Received or Cancelled	1,600,000	The total value of securities to be received by the registrant or cancelled upon issuance of securities registered on the form, as determined pursuant to Rule 457(f)(1) and (f)(2) is automatically calculated as the product of "Amount of Securities To be Received or Cancelled" and the "Value per Share To be Received or Cancelled."
Cash Consideration Received by the Registrant	100,000	An optional, numeric non-negative value. Enter the amount of cash to be received by the registrant in connection with the exchange or other transaction. The decimal values may range from 0 to 99,999,999,999,999.99.
Cash Consideration (Paid) by the Registrant	--	An optional, numeric non-negative value. Enter the amount of cash to be paid by the registrant in connection with the exchange or other transaction. The decimal values may range from 0 to 99,999,999,999,999.99.

Field Name	Example of Value to be Inserted	Definition (Limits of Field)
Maximum Aggregate Offering Price	1,700,000.00	The Maximum Aggregate Offering Price is automatically computed for each class of securities based on the Maximum Aggregate Offering Price amount calculated in accordance with Rule 457(f) in the 457(f) related fee note. If Cash Consideration Received is provided, then Maximum Aggregate Offering Price = "Amount of Securities to be Received or Cancelled" multiplied by "Value per Share to be Received or Cancelled" plus the "Cash Consideration Received." If Cash Consideration Paid is provided, then Maximum Aggregate Offering Price = "Amount of Securities to be Received or Cancelled" multiplied by "Value per Share to be Received or Cancelled" minus the "Cash Consideration (Paid) by the Registrant." On initial filings and pre-effective amendments, EDGAR will validate that the Maximum Aggregate Offering Price value in 457(f) footnote(s) equals the sum of Maximum Aggregate Offering Price for all lines in Table 1 that reference 457(f) fee note (for example, Rule 457(a), Rule 457(o) and Rule Other). If the amounts do not match, the system will display a warning message.

1.5.1 Register New Securities on an Unallocated Basis in Reliance on Rule 457(o)

Filers may use FEPT to register new securities on an "unallocated basis" in reliance on Rule 457(o) on submission form types F-3, F-3/A, F-3MEF, F-3ASR, F-4, F-4/A, F-4MEF, F-10, F-10/A, F-10EF, N-2, N-2/A, N-2ASR, N-2 POSASR, N-2MEF, POS AM, POSASR, S-3, S-3/A, S-3ASR, S-3MEF, S-4, S-4/A, and S-4MEF.

1. Navigate to FEPT by following the steps described in Section 1.2.
2. Select the + icon to add an offering line under "Table 1: Newly Registered and Carry Forward Securities."
3. Select "Rule 457(o)" from the "Fee Calculation or Carry Forward Rule" drop down list.
4. Move the slider to the "Yes" position as a response to the "Unallocated (Universal) Shelf" field. The FEPT automatically selects "Unallocated (Universal) Shelf" as the Security Type.
5. To include sub-items for "Unallocated (Universal) Shelf":
    a. Select an option from the "Security Type" drop down list.
    b. Enter the "Security Class Title."
    Note: Because the Maximum Aggregate Offering Price field is optional for the sub-items, this field can be left blank.

c. Select the + icon to add classes of securities. Repeat steps a. and b. depending on how many classes you want to include.

6. Enter the "Maximum Aggregate Offering Price" for the sub-items on a combined basis on the "Unallocated (Universal) Shelf" offering line. The FEPT automatically calculates the "Amount of Registration Fees" by multiplying the "Maximum Aggregate Offering Price" by the current "Fee Rate." FEPT will not allow filers to include the "Security Class Title" field for the "Unallocated (Universal) Shelf" offering line.
7. Enter a fee note (optional) to disclose specific details relating to the fee calculation as necessary to clarify the information presented for a particular offering line in Table 1.
8. Click the [Save] button. The Fees To Be Paid "Unallocated (Universal) Shelf" offering line with the sub-items is displayed in "Table 1: Newly Registered and Carry Forward Securities."

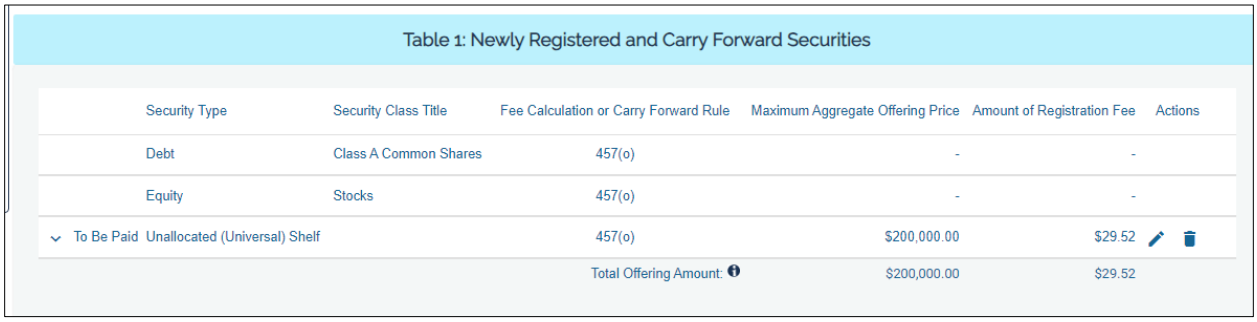


Table 1: Newly Registered and Carry Forward Securities

	Security Type	Security Class Title	Fee Calculation or Carry Forward Rule	Maximum Aggregate Offering Price	Amount of Registration Fee	Actions
	Debt	Class A Common Shares	457(o)	-	-	
	Equity	Stocks	457(o)	-	-	
To Be Paid	Unallocated (Universal) Shelf		457(o)	$200,000.00	$29.52	
			Total Offering Amount:	$200,000.00	$29.52	

Figure 3 : Example of "Unallocated (Universal) Shelf" offering line with sub-items

Note: On submission types F-10, F-10/A, and F-10EF, filers may choose to include a single "Unallocated (Universal) Shelf" offering line without including any sub-items and provide the Maximum Aggregate Offering Price on a combined basis in the "Unallocated (Universal) Shelf" offering line. FEPT will trigger the following warning message if filers do not include any sub-items in addition to the "Unallocated (Universal) Shelf" line, but filers can ignore the warning and proceed with generating the Inline XBRL fee exhibit.

> "You have included an Unallocated (Universal) Shelf offering line with no sub-items. There should be at least one additional line with both a Security Type other than Unallocated (Universal) Shelf and a Security Class Title."

Filers will be required to provide the Maximum Aggregate Offering Price when selecting "Unallocated (Universal) Shelf." Alternatively, filers may optionally include sub-items in addition to the "Unallocated (Universal) Shelf" offering line. Filers may specify the Maximum Aggregate Offering Price for each sub-item on FEPT. If filers add sub-items to "Unallocated (Universal) Shelf," FEPT will require filers to enter "Security Class Title" in addition to the "Security Type" for each sub-item included. FEPT will generate a field-level warning if filers do not provide both "Security Class Title" and "Security Type" for the sub-item line and filers will not be able to proceed unless the additional "Security Type" is removed, or both "Security Type" and "Security Class Title" are included.

On a POS AM submission, if a filer selects "Unallocated (Universal) Shelf" for a "Fees To Be Paid" line, the FEPT should display the following warning message:

"You are attempting to register Unallocated (Universal) Shelf securities and pay a fee on the POS AM filing. Please note that, in most cases, Securities Act Rule 413 prohibits the registration of securities using a post-effective amendment and no fee is due unless the POS AM registers securities."

Filers can ignore the warning on FEPT and proceed with generating the fee exhibit.

1.5.2 Carry forward Securities on an Unallocated Basis in Reliance on Rule 415(a)(6)

Filers may carry forward securities on an "unallocated basis" in reliance on Rule 415(a)(6) on submission form types F-3, F-3/A, F-3MEF, F-3ASR, F-4, F-4/A, F-4MEF, N-2, N-2/A, N-2ASR, N-2 POSASR, N-2MEF, POS AM, POSASR, S-3, S-3/A, S-3ASR, S-3MEF, S-4, S-4/A, and S-4MEF. Filers must include the Unallocated (Universal) Shelf line and sub-items/child items for the parent Unallocated (Universal) Shelf line when relying on 415(a)(6).

Note: The option to carry forward a security type of "Unallocated (Universal) Shelf" on a POS AM filing will be available only when the underlying previously effective registration statement is eligible to register securities on an "unallocated basis" in reliance on Rule 415(a)(6).

1. Navigate to FEPT by following the steps described in Section 1.2.
2. Select the + icon to add a carry forward line under "Table 1: Newly Registered and Carry Forward Securities."
3. Select "Rule 415(a)(6)" from the "Fee Calculation or Carry Forward Rule" drop down list.
4. Move the slider to the "Yes" position as a response to the "Unallocated (Universal) Shelf" field. The FEPT automatically selects "Unallocated (Universal) Shelf" as the Security Type.
5. To include the carry forward sub-items for "Unallocated (Universal) Shelf":
    a. Select an option from the "Security Type" drop down list.
    b. Enter the "Security Class Title" of the sub-item to be carried forward.
    Note: FEPT will display a warning message if you attempt to carry forward any new security class/type combination not included on the original registration.
    c. Select the form type of the earlier registration statement from which the sub-item is to be carried forward.
    d. Enter the file number of the earlier registration statement from which the sub-item is to be carried forward.
    e. Enter the Initial effective date of the earlier registration statement for the sub-item being carried forward.
    FEPT will display field-level error messages if a response is missing for the following fields: Security Type, Security Class Title, Carry Forward Form Type, Carry Forward File Number, and Carry Forward Initial Effective Date.
    f. Because the Maximum Aggregate Offering Price field is optional for the sub-items, this field can be left blank.
    g. Repeat steps a. to f. depending on how many sub-items you want to carry forward.
6. To include the "Unallocated (Universal) Shelf" carry forward line,

a. Select the form type of the earlier registration statement from which the "Unallocated (Universal) Shelf" securities are to be carried forward.
b. Enter the file number of the earlier registration statement from which the "Unallocated (Universal) Shelf" securities are to be carried forward.
   Note: FEPT will display a warning message if the file number(s) provided for the Unallocated (Universal) Shelf sub-items do not match the file number provided for the "Unallocated (Universal) Shelf" line.
c. Enter the Initial effective date of the earlier registration statement from which the "Unallocated (Universal) Shelf" securities are being carried forward.
d. Enter the filing fee previously paid in connection with unsold securities to be carried forward.
e. Enter the "Maximum Aggregate Offering Price" of the securities to be carried forward.
f. Enter a fee note (optional) to disclose specific details relating to the fee calculation as necessary to clarify the information presented for the carry forward line in Table 1.

7. Click the [Save] button. The "Unallocated (Universal) Shelf" offering line with the sub-items are displayed in "Table 1: Newly Registered and Carry Forward Securities."

1.6 Adding Transaction Valuation Data to Table 1: Transaction Valuation

Filers who are submitting a structured EX-FILING FEES exhibit in Inline XBRL format may use FEPT to add transaction valuation data in "Table 1: Transaction Valuation" for an Exchange Act filing.

Data Fields and Values for Rule 0-11

Field Name	Example of Value to be Inserted	Definition (Limits of Field)
Fee Calculation Rule	Rule 0-11	The system infers the rule to be Rule 0-11 for the following submission types: SC 13E1, SC 13E3, SC13E4F, PREM14A, PREM14C, SC TO-I, SC TO-T, SC14D1F, SC 13E1/A, SC 13E3/A, SC13E4F/A, SC14D1F/A, SC TO-I/A, SC TO-T/A, PRER14A, PRER14C. **Note**: For a list of rules applicable to each submission type, refer to Section 7.3.10.1 in Chapter 7 of the EDGAR Filer Manual, Volume II.

Field Name	Example of Value to be Inserted	Definition (Limits of Field)
Transaction Valuation	50,000	Transaction valuation computed pursuant to Exchange Act Rule 0-11. Applicable to submission types: SC TO-I, SC TO-T, SC 13E1, SC 13E3, SC TO-I/A, SC TO-T/A, SC 13E1/A, SC 13E3/A, SC13E4F/A, SC14D1F/A, SC 13E4F, SC 14D1F. For amendments to the schedule or statement, as applicable, the "fees to be paid" transaction valuation entry should equal the incremental increase, if any, in then-current total transaction valuation above the highest total transaction valuation previously reported. For amended filings, the "Fees Previously Paid" transaction valuation entry should equal the highest then-current total transaction valuation previously reported for the prior initial filing or amendment to this schedule or statement, as applicable. The decimal values may range from 0 to 99,999,999,999,999.99.
Proposed Maximum Aggregate Value of Transaction	50,000	Transaction valuation computed pursuant to Exchange Act Rule 0-11. Applicable to submission types PREM14A, PREM14C, PRER14A, and PRER14C. For amendments to the statement, the "Fees To Be Paid" transaction valuation entry should equal the incremental increase, if any, in then-current total transaction valuation above the highest total transaction valuation previously reported. For amended filings, the "Fees Previously Paid" transaction valuation entry should equal the highest then-current total transaction valuation previously reported for the prior initial filing or amendment to this schedule. The decimal values may range from 0 to 99,999,999,999,999.99.
Fee Rate	0.00014760	Current fee rate for transactional submissions as read from the Fee Rate Table (read-only field) available on the EDGAR Filing Website left navigation menu.

Field Name	Example of Value to be Inserted	Definition (Limits of Field)
Amount of Filing Fee	5.51	Dollar amount of required fees without regard to any previous payments or offsets. The amount is automatically calculated by multiplying the transaction valuation by the current fee rate. For "Fees Previously Paid" entries, this automatically calculated value may be overridden to reflect a different fee rate, as applicable.
Transaction Valuation Explanation	Text (of up to 10,000 characters)	Explain how the transaction valuation was determined. For 13e-1, 13E-3, 13E-4F, TO-I, TO-T, 14D-1F: Disclose specific details relating to the fee calculation as necessary to clarify the information presented in each table, including references to the applicable provisions of Exchange Act Rule 0-11. This disclosure should include an explanation of how the transaction valuation was determined. For 14A/14C: Disclose (i) the title of each class of securities to which the transaction applies; (ii) aggregate number of securities to which the transaction applies; and (iii) per unit price or other underlying value of the transaction computed pursuant to Exchange Act Rule 0-11. Set forth the amount on which the filing fee is calculated (the transaction valuation) and state how it was determined. In addition, disclose specific details relating to the fee calculation as necessary to clarify the information presented in each table, including references to the applicable provisions of Exchange Act Rule 0-11.

1.6.1 The EDGARLink Online Offerings & Fees Page

During the voluntary compliance period, filers may continue to provide Offerings & Fees data and attach the EX-FILING FEES exhibit in official HTML or ASCII (rather than Inline XBRL) format to the fee bearing submission form types where fee header information is required (an unofficial PDF of this exhibit is optional).

The Offerings & Fees page includes the fee-relevant fields for your submission. Calculations for the estimated filing fees are automatically generated and displayed. For information on entering Offering and Fees information, see Section 7.3.9.1, "Entering Offerings & Fees Information" in the EDGAR Filer Manual, Volume II.

1.7 Adding Narrative Disclosure

With respect to shelf takedowns, filers may include a narrative disclosure specifying the Maximum Aggregate Amount or Maximum Aggregate Offering Price for post-effective amendments and prospectuses. FEPT will enable filers to include the narrative disclosure and include the Maximum Aggregate Amount or Maximum Aggregate Offering Price for the following submission types:

- N-2 POSASR
- POS AM
- POSASR
- 424B* (424B1, 424B2, 424B3, 4242B4, 424B5, 424B7, 424B8)

Filers who intend to only provide the narrative disclosure must select "Yes" as a response to the question "Provide Only a Narrative Disclosure?" and must specify the Maximum Aggregate Amount or Maximum Aggregate Offering Price, or both along with an explanation.

When a filer has attached an Inline EX-FILING FEES to a final prospectus for the related offering, the system will validate that the filer has included either:

a. A narrative disclosure alone
   or
b. A narrative disclosure and Table 1, Table 2, and/or Table 3 fee data when submitting 424B1, 424B2, 424B3, 424B4, 424B5, 424B7 424B8 filings.

Similarly, when the filer has attached an Inline EX-FILING FEES to an N-2 POSASR, POSASR, or POSAM submission the system will validate that the filer has included either:

a. A narrative disclosure alone
   or
b. Table 1, Table 2, and/or Table 3 fee data with or without a narrative disclosure when submitting the filings.

The system will generate a warning message if filers do not include the narrative tag and/or the tables.

1.8 Adding Offset Line(s) to Table 2: Fee Offsets Claims and Sources

Filers who are submitting a structured EX-FILING FEES exhibit in Inline XBRL format may use FEPT to add offset data in "Table 2: Fee Offset Claims and Sources."

1. To add a fee offset claim line, follow the steps below:
   a. Select the + icon to add an offset claim line under "Table 2: Fee Offset Claims and Sources."
   b. Select an offset rule, for example Rule 457(p), from the "Offset Rule" drop down list.

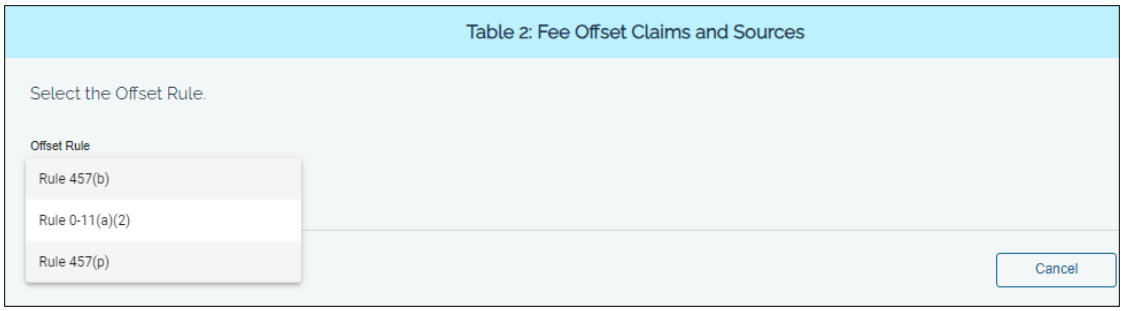


Figure 4: Table 2: Fee Offset Claims and Sources

c. Identify the filing from which you are claiming an offset and keep the details handy.
d. Select "Claim" as the response to "Fee Offset Type" and enter the following details:
    i. Enter the name of the registrant that filed the earlier registration statement from which the offset is claimed in the "Registrant or Filer Name."
    ii. Select the form or filing type of the earlier registration statement from which the offset is claimed, from the "Form or Filing Type" drop down list.
    iii. Enter the file number of the filing from which the offset is being claimed in the "File Number" field.
    iv. Using the date picker in the "Initial Filing Date" field, select the initial filing date of the earlier registration statement from which the offset is being claimed. All dates must be between 01-01-1980 and 12-31-2050.
    v. Enter the dollar amount of the previously paid filing fee to be offset against the fee due in the "Fee Offset Claimed" amount.
    Note: The total amount across all claimed lines should not be greater than the fee due on the filing but are permitted to transfer excess fees under the circumstances and in the manner Securities Act Rules Compliance and Disclosure Interpretation (CDI) 640.11 describes by noting the transfer in the offset Fee Note.
    vi. Select the security type of the unsold securities registered on the earlier registration statement associated with the fee offset claimed from the "Security Type Associated with Fee Offset Claimed" drop down list.
    vii. Enter the title of the class of unsold securities registered on the earlier registration statement associated with the fee offset claimed, in the "Security Title Associated with Fee Offset Claimed" field.

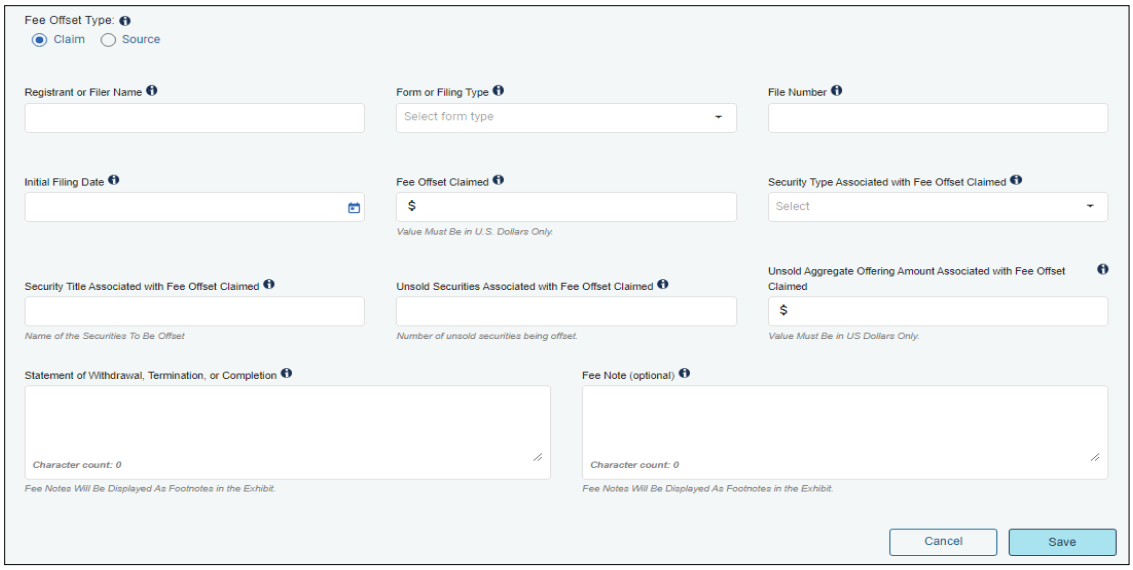


Figure 5: Fee Offset Claim fields

Enter the number of unsold securities registered on the earlier registration statement associated with the fee offset claimed in the "Unsold Aggregate Offering Amount Associated with Fee Offset Claimed" field. This field is required if the earlier registration statement relied on Rule 457(a) and otherwise as applicable.

i. Enter the aggregate offering amount of unsold securities registered on the earlier registration statement associated with the fee offset claimed in the "Unsold Aggregate Offering Amount Associated with Fee Offset Claimed" field.

ii. In the "Statement of Withdrawal, Termination, or Completion" text box, provide a statement (of up to 10,000 characters) that the registrant has either withdrawn each prior registration statement or has terminated or completed any offering that included the unsold securities associated with the claimed offset under the prior registration statement(s). This is a required field.

Note: For fee offset Rule 457(b), filers are required to provide an explanation of the basis for the claimed offset in the corresponding text box.

iii. Enter a fee note (optional) of up to 10,000 characters to describe the offset being claimed.

iv. Select "Save" to save the offset claim line.

2. Identify the previous submission with contemporaneous fee payments that is the original source to which the fee offset claimed on this filing can be traced.
   To add a fee offset source for the fee offset claimed line:
   a. Select the + icon to add an offset source line under "Table 2: Fee Offset Claims and Sources."
   b. Select an offset rule, for example Rule 457(p), from the "Offset Rule" drop down list.
   c. Identify the filing that you will include as the offset source and keep the details ready.

d. Select “Source” as the Fee Offset Type and enter the following details:
   i. Enter the name of the registrant or filer that filed the earlier submission that is identified as a fee offset source in the “Registrant or Filer Name”.
   ii. Select the form or filing type of the earlier submission that is identified as a fee offset source from the “Form or Filing Type” drop down list.
   iii. Enter the file number of the earlier submission that is identified as a fee offset source in the “File Number” field.
   iv. Using the date picker in the “Filing date” field, select the filing date of the earlier submission that is identified as a fee offset source.
   v. Enter the dollar amount of the contemporaneous fee payment made with respect to each identified fee offset source.
   vi. Enter a fee note (optional) of up to 10,000 characters to describe the fee offset source.
   vii. Select “Save” to save the offset source line. “Table 2: Fee Offset Claims and Sources” displays the added offset claim line and offset source lines. Repeat the steps above to include additional offset lines.

The table below describes the fields that are applicable for Rule 457(p), Rule 457(b), and Rule 0-11(a)(2) and the values required for Fee Offset Claim and Fee Offset Source lines.

Data Fields and Values for Table 2: Fee Offset Claims and Source

Field Name	Example of Value to be Inserted	Definition (Limits of Field)
Offset Rule	Rule 457(b)	Refers to the Rule that is relied on to claim an offset. **Note**: For a list of rules applicable to each submission type, refer to Section 7.3.10.1 in Chapter 7 of the EDGAR Filer Manual, Volume II.
Fee Offset Type	▪ Claim ▪ Source	Identifies if the offset line is a claim or a source for Rule 457(b), Rule 0-11(a)(2), and Rule 457(p).
Form or Filing Type	Pick List; S-1	The form or filing type of the prior filing from which the offset is claimed.

Field Name	Example of Value to be Inserted	Definition (Limits of Field)
File Number	333-00000-1	The file number of the prior filing from which the offset is claimed. If the offset filing for a Rule 457(b) or Rule 457(p) has a Securities Act file number and an Investment Company Act file number, the Securities Act file number should be reported. Sample value: 333-00000-1, where 333 is the prefix, 00000 is the sequence, and 1 is the suffix in the example provided.
Initial Filing Date	10/15/2022	The initial filing date of the prior filing from which the offset is claimed. EDGAR will validate that the "Initial Filing Date" in a Fee Offset Claim line falls within five years from the initial "Filing Date" of the registration statement for which fees are being calculated and display a warning if the validation fails.
Fee Offset Claimed	5000	Dollar amount of the previously paid filing fee to be offset against the currently due fee under Rule 457(b), Rule 0-11(a)(2), or Rule 457(p). The decimal value may range from 0 to 99,999,999,999,999.99. EDGAR will validate and generate a warning if the aggregate of the "Fee Offset Claimed" value(s) is greater than the aggregate of the "Fee Paid with Fee Offset Source" value(s) paid.
Explanation of the Basis for the Claimed Offset	Text (of up to 10,000 characters)	To claim an offset from a Securities Act registration statement under Rule 457(b) or Rule 0-11(a)(2), provide a detailed explanation of the basis for the claimed offset.

Field Name	Example of Value to be Inserted	Definition (Limits of Field)
Fee Note	Text (of up to 10,000 characters)	Disclose details relating to the fee calculation as necessary to clarify the offset claim information presented in Table 2.
Registrant or Filer Name	ABC Company	The name of the registrant that filed the earlier registration statement from which the offset is claimed. Relates to Rule 457(p) offset claim. The name provided must be the same as provided on the current filing unless the registrant is the same, but, changed its name; or the registrant on the current filing is the earlier registrant's successor, majority-owned subsidiary, parent owning more than 50% of the earlier registrant's outstanding voting securities; or, in the case of Form SF-1 or SF-3, other registrant eligible to claim a filing fee offset. If not, the system will generate a warning message.
Security Type Associated with Fee Offset Claim	Debt	The security type of the unsold securities registered on the earlier registration statement associated with the fee offset claimed. Relates to Rule 457(p) offset claim.
Security Title Associated With Fee Offset Claimed	Common Stock Shares	The title of the class of unsold securities registered on the earlier registration statement associated with the fee offset claimed. Relates to Rule 457(p) offset claim.

Field Name	Example of Value to be Inserted	Definition (Limits of Field)
Unsold Securities Associated With Fee Offset Claimed	2000	Number of unsold securities registered on the earlier registration statement associated with the fee offset claimed. Integer value may range from 0 to 999,999,999,999. Relates to Rule 457(p) offset claim. This field is required if the securities were previously registered under Rule 457(a). EDGAR will validate the numeric value is not greater than the number of securities previously registered on the identified filing for the same security type and security class title, using the file number provided.
Unsold Aggregate Offering Amount Associated with Fee Offset Claimed	10,000	Aggregate offering amount of unsold securities registered on the earlier registration statement associated with the fee offset claimed. The decimal values may range from 0 to 99,999,999,999,999.99. Relates to Rule 457(p) offset claim. This field is required if the securities were previously registered under Rule 457(o). Using the file number provided, EDGAR will validate the numeric value does not exceed the Maximum Aggregate Offering Price registered in the prior registration statement for the specified security type and security class title.
Statement of Withdrawal, Termination or Completion	Text (of up to 10,000 characters)	Provide a statement that the registrant withdrew each prior registration statement or terminated or completed any offering that included the unsold securities associated with the claimed offset under the prior registration statement(s).

Field Name	Example of Value to be Inserted	Definition (Limits of Field)
Save	Button	Saves the data entered for the fee offset claim line.
Cancel	Button	Clears the data entered for the fee offset claim line and removes input fields for the selected fee offset claim.
Registrant or Filer Name	ABC Company	Name of the registrant or filer that filed the earlier submission identified as a fee offset source. **Note:** The system verifies the registrant or filer name matches the name on the original filing.
Form or Filing Type	S-1	The form or filing type of the earlier submission identified as a fee offset source.
File Number	333-00000	The file number of the earlier submission identified as a fee offset source. Allowable prefixes for a Rule 457(p) file number source are: 333, 033, 002, 001, 811, 814, 005, 000.
Filing Date	10/15/2020	The filing date of the earlier submission identified as a fee offset source.

Field Name	Example of Value to be Inserted	Definition (Limits of Field)
Fee Paid with Fee Offset Source	10,000	Dollar amount of the contemporaneous fee payment made with respect to each identified fee offset source. A contemporaneous fee payment is the payment of a required fee satisfied through the actual transfer of funds and does not include any amount of required fee satisfied through a claimed fee offset. For each 33 Act filing identified as a Fee Offset Source, EDGAR will validate the filer paid at least as much as it reported in the "Fee Paid with Fee Offset Source" entry, based on file number associated with the reported Filing Date.
Fee Note	Text (of up to 10,000 characters)	Disclose specific details relating to the fee calculation as necessary to clarify the offset source information presented in Table 2.
Save	Button	Saves the data entered for the fee offset source line.
Cancel	Button	Clears the data entered for the fee offset source line and removes input fields for the selected fee offset source.

Note: If filers claim an offset from a registration statement that paid fees using fee header data, the system will accept the filing and notify the filer with the following example informational message that the system cannot validate all data elements:

> "Since the referenced registration with file number <filenum> was submitted with fee information in the filing's header, there will be a manual, rather than automated verification of Table 2 information."

1.9 The EDGARLink Online Fee Offset Information Page

During the voluntary compliance period, filers may continue to provide Offset data and attach the EX-FILING FEES exhibit in official HTML or ASCII (rather than Inline XBRL) format to the fee bearing submission form types where fee header information is required (an unofficial PDF of this exhibit is optional).

Figure 6: Fee Offsets page on the EDGARLink Online interface

1.10 Adding Line(s) to Table 3: Combined Prospectuses

Filers who are submitting a structured EX-FILING FEES exhibit in Inline XBRL format can use FEPT to add combined prospectus data in "Table 3: Combined Prospectuses".

1. Select the + icon to add a combined prospectus line under "Table 3: Combined Prospectuses."
2. Select "Rule 429" from the "Rule" drop down list.
3. Select the type of securities previously registered that may be offered and sold using the combined prospectus from the "Security Type" drop down list.
4. Enter the title of the class of securities previously registered that may be offered and sold using the combined prospectus, in the "Security Class Title" drop down list.
5. Select the form type of the earlier effective registration statement that registered securities that may be offered and sold using the combined prospectus from the "Form Type" drop down list.
6. Enter the file number of the earlier effective registration statement on which securities were previously registered that may be offered and sold using the combined prospectus in the "File Number" field.
7. Using the date picker in the "Initial Effective Date," select the initial effective date of the earlier registration statement on which securities were previously registered that may be offered and sold using the combined prospectus.
8. Enter the number of securities previously registered that may be offered and sold using the combined prospectus in the "Amount of Securities Previously Registered" field. This is a required field unless the prior filing relied on Rule 457(o).
9. Enter the Maximum Aggregate Offering Price of securities previously registered that may be offered and sold using the combined prospectus if the related filing fee was calculated in reliance on Rule 457(o).

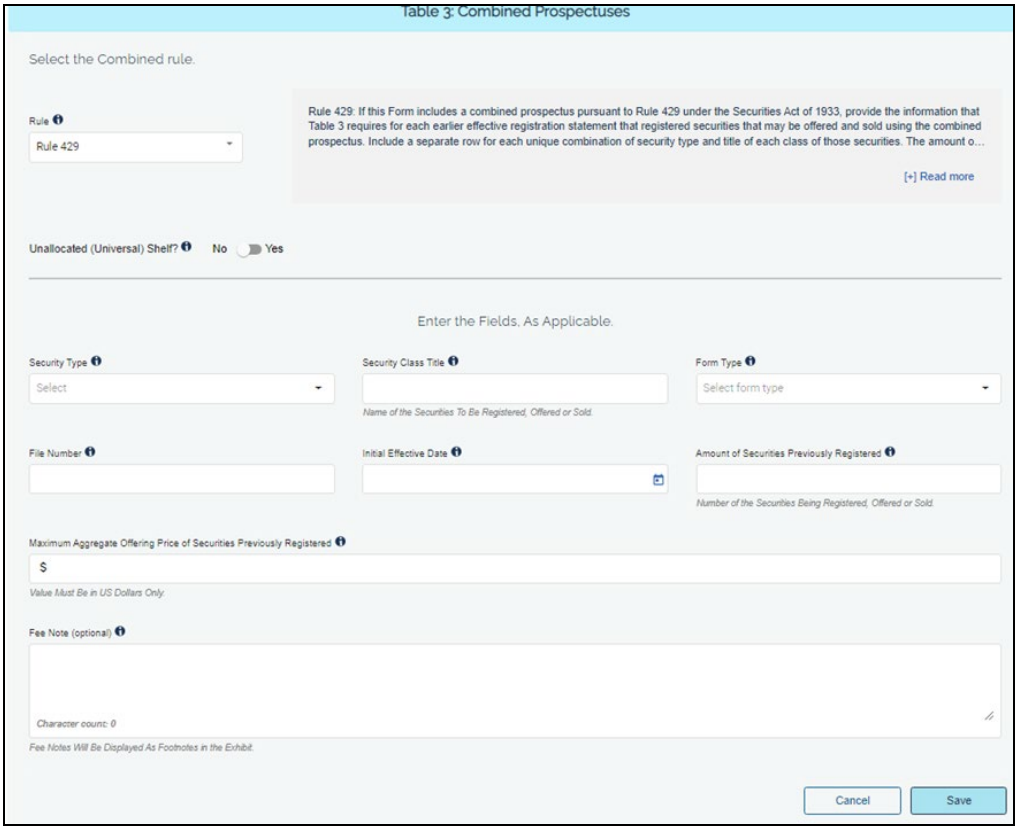


Figure 7: Table 3: Combined Prospectuses

10. Enter a "Fee Note" (optional) of up to 10,000 characters to describe specific details as necessary to clarify the information presented in Table 3.
11. Click Save. "Table 3: Combined Prospectuses" displays the newly added combined prospectus line.

Note: When including a combined prospectus under Rule 429 in relation to "Unallocated (Universal) Shelf," filers must include the "Unallocated (Universal) Shelf" line and at least one sub-item previously registered. For each sub-item, filers must provide a response for the following fields: Security Type, Security Class Title, Form Type, File Number, and Initial Effective Date." For the main parent "Unallocated (Universal) Shelf" line, filers must provide Form Type, File Number, Initial Effective Date, and Maximum Aggregate Offering Price. FEPT will display field-level error messages if a response is missing for any of the fields when selecting "Save."

The table below describes the fields that are applicable for Rule 429 and the values required for the Combined Prospectus lines.

Data Fields and Values for Table 3: Combined Prospectuses

Field Name	Example of Value to be Inserted	Definition (Limits of Field)
Security Type	Debt	The type of securities previously registered that may be offered and sold using the combined prospectus.
Security Class Title	Class A Common Shares	The title of the class of securities previously registered that may be offered and sold using the combined prospectus.
Form Type	S-1	The form type of the earlier effective registration statement that previously registered securities that may be offered and sold using the combined prospectus.
File Number	333-00000-1	The file number of the earlier effective registration statement(s) on which securities were previously registered that may be offered and sold using the combined prospectus. If a prior registration statement has a Securities Act file number and an Investment Company Act file number, the Securities Act file number should be reported.
Initial Effective Date	08/24/2023	The initial effective date of the earlier registration statement on which securities were previously registered that may be offered and sold using the combined prospectus. Date formats entered will be converted to the EDGAR preferred yyyy-mm-dd format. Unless otherwise specified, future dates will be flagged as errors. All dates must be between 01-01-1980 and 12-31-2050.
File Number	333-00000-1	The file number of the earlier effective registration statement(s) on which securities were previously registered that may be offered and sold using the combined prospectus. If a prior registration statement has a Securities Act file number and an Investment Company Act file number, the Securities Act file number should be reported.
Initial Effective Date	08/24/2023	The initial effective date of the earlier registration statement on which securities were previously registered that may be offered and sold using the combined prospectus. Date formats entered will be converted to the EDGAR preferred yyyy-mm-dd format. Unless otherwise specified, future dates will be flagged as errors. All dates must be between 01-01-1980 and 12-31-2050.

Field Name	Example of Value to be Inserted	Definition (Limits of Field)
Amount of Securities Previously Registered	40,000	The amount of securities previously registered, that may be offered and sold using the combined prospectus, must be expressed in terms of the number of securities. Integer value may range from 0 to 999,999,999,999.
Maximum Aggregate Offering Price of Securities Previously Registered	120,0000	The Maximum Aggregate Offering Price of securities previously registered that may be offered and sold using the combined prospectus must be provided if the related filing fee was calculated in reliance on Rule 457(o). The decimal values may range from 0 to 99,999,999,999,999.99.
Fee Note	Text (of up to 10,000 characters)	Disclose specific details as necessary to clarify the information presented in Table 3.

1.11 Footnotes

Footnotes or fee notes of up to 10,000 characters may be included in a filing fee exhibit. An exhibit prepared using the FEPT will include footnotes directly below each fee table from which the footnote is referenced. A line that includes a footnote reference will have a number to the left of the line that corresponds to the number assigned to the footnote. This allows for clearly showing the linkage between lines and footnotes.

Expanded filing fee table impact on information to be provided in footnotes:
Prior to the effectiveness of the filing fee amendments adopted in 2021 (33-10997 (10/13/21)), the amount of information provided in fee tables was much more limited. Below are examples of how providing information in fee tables may reduce the need to provide information in footnotes:

- Offering lines in Table 1 include information regarding securities carried forward from a prior registration. Prior to the filing fee amendments, information regarding carry forward securities had to be provided in footnotes.
- Offset lines in Table 2 include information about offsets claimed and the offset sources. Prior to the filing fee amendments, information regarding offsets had to be provided in footnotes.
- Offering lines in Table 1 on amendment filings include information regarding securities that had been previously paid on prior filings for the registration. Prior to the filing fee amendments, this information was provided in footnotes.
- Offering lines in Table 1 include specific rule references. Including rule references in Table 1 reduces the need to reference rules in footnotes.
- Combined prospectus information is included in Table 3. None of this information had been provided in fee tables in the past. With the addition of Table 3, footnotes providing details on combined prospectuses may be reduced.

1. Required footnotes at the line level: Below are the Table 1 lines and Table 2 lines that require footnotes. These footnotes should reference the specific line(s) they apply to.
   - Offering lines referencing rule 457(f)
   - Offering lines referencing rule 457(r)
   - Offering lines referencing rule 457(s)
   - Offering lines referencing rule 457(u)
   - Offering lines referencing rule Other
   - Offering lines referencing Form F-10 General Instruction II.H or II.I
   - Transaction valuation lines referencing rule 0-11 require a Footnote Explanation [Text Block]
   - Offset claim lines referencing rule 457p require a "Statement of Withdrawal, Termination, or Completion."
   - Offset claim lines claiming an offset from a Securities Act registration statement and referencing 457(b) or 0-11(a)(2) require an "Explanation of the Basis for the Claimed Offset."
2. Multiple footnotes for one line: For the exhibit, if multiple notes are needed to explain a particular line, the multiple notes may be documented in a single footnote for the line. Within the freeform footnote text, filers may consider numbering each note for clarity.

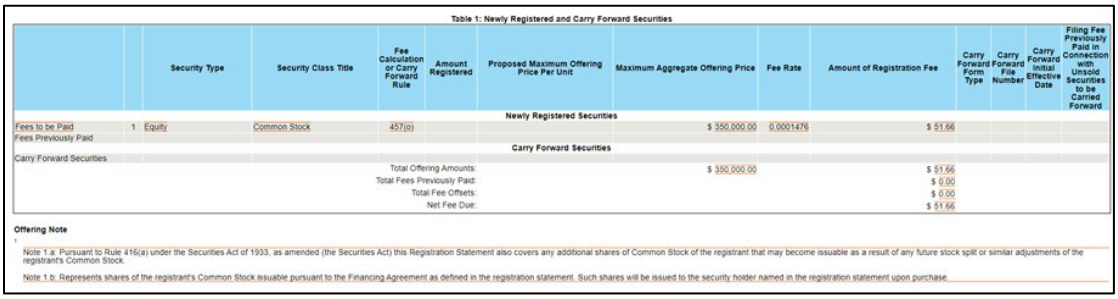


Table 1: Newly Registered and Carry Forward Securities

		Security Type	Security Class Title	Fee Calculation or Carry Forward Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee	Carry Forward Form Type	Carry Forward File Number	Carry Forward Initial Effective Date	Filing Fee Previously Paid in Connection with Unsold Securities to be Carried Forward
Newly Registered Securities													
Fees to be Paid	1	Equity	Common Stock	457(o)			$ 350,000.00	0.0001476	$ 51.66				
Fees Previously Paid													
Carry Forward Securities													
				Total Offering Amounts:			$ 350,000.00		$ 51.66				
				Total Fees Previously Paid:					$ 0.00				
				Total Fee Offsets:					$ 0.00				
				Net Fee Due:					$ 51.66				

Offering Note

1 Note 1.a: Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the Securities Act) this Registration Statement also covers any additional shares of Common Stock of the registrant that may become issuable as a result of any future stock split or similar adjustments of the registrant's Common Stock.

Note 1.b: Represents shares of the registrant's Common Stock issuable pursuant to the Financing Agreement as defined in the registration statement. Such shares will be issued to the security holder named in the registration statement upon purchase.

Figure 8: Multiple footnotes applicable to one offering line

3. Footnotes that may apply to multiple lines. For the exhibit, notes that apply to multiple lines may be done as follows: include a footnote for the first applicable line, and in the footnote, state in the freeform text the additional lines for which the note is applicable.

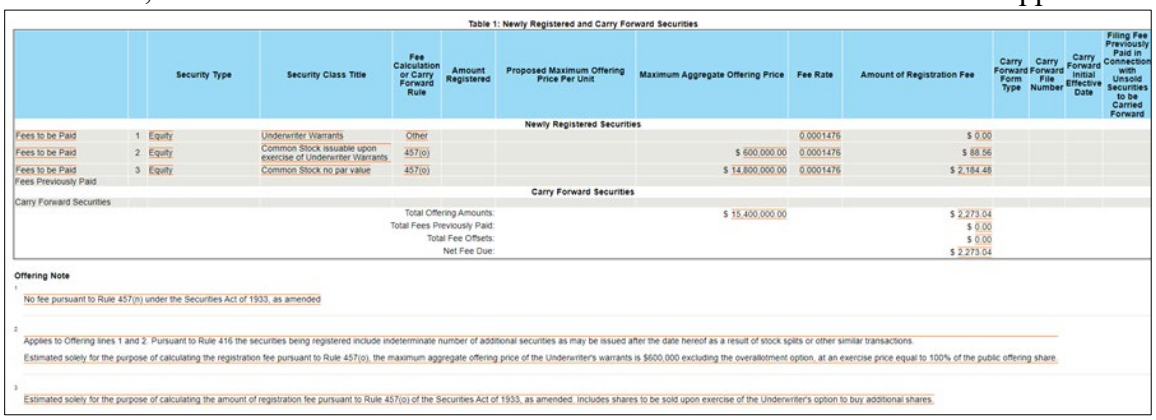


Table 1: Newly Registered and Carry Forward Securities

		Security Type	Security Class Title	Fee Calculation or Carry Forward Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee	Carry Forward Form Type	Carry Forward File Number	Carry Forward Initial Effective Date	Filing Fee Previously Paid in Connection with Unsold Securities to be Carried Forward
Newly Registered Securities													
Fees to be Paid	1	Equity	Underwriter Warrants	Other				0.0001476	$ 0.00				
Fees to be Paid	2	Equity	Common Stock issuable upon exercise of Underwriter Warrants	457(o)			$ 600,000.00	0.0001476	$ 88.56				
Fees to be Paid	3	Equity	Common Stock no par value	457(o)			$ 14,800,000.00	0.0001476	$ 2,184.48				
Fees Previously Paid													
Carry Forward Securities													
				Total Offering Amounts:			$ 15,400,000.00		$ 2,273.04				
				Total Fees Previously Paid:					$ 0.00				
				Total Fee Offsets:					$ 0.00				
				Net Fee Due:					$ 2,273.04				

Offering Note

1 No fee pursuant to Rule 457(n) under the Securities Act of 1933, as amended

2 Applies to Offering lines 1 and 2: Pursuant to Rule 416 the securities being registered include indeterminate number of additional securities as may be issued after the date hereof as a result of stock splits or other similar transactions.

Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(o), the maximum aggregate offering price of the Underwriter's warrants is $600,000 excluding the overallotment option, at an exercise price equal to 100% of the public offering share.

3 Estimated solely for the purpose of calculating the amount of registration fee pursuant to Rule 457(o) of the Securities Act of 1933, as amended. Includes shares to be sold upon exercise of the Underwriter's option to buy additional shares.

Figure 9: One footnote applicable to multiple offering lines

1.11.1 Using Other Document Sources to Construct Footnotes

Filers who elect to use a fee note from another document when constructing their fee exhibit in FEPT will need to follow the technical information provided in Chapter 5 of the EDGAR Filer Manual.

Copy/pasting from popular text editors such as Word (Doc, Docx) and Adobe Acrobat (PDF) is unlikely to work successfully as such editors have hidden formatting information that may cause issues when pasting directly from such documents into FEPT.

FEPT allows HTML markup specified in the EDGAR Filer Manual section 5.2.2, ASCII-encoded characters listed in Section 5.2.1.1, and all non-printable (control) characters listed below the table in Section 5.2.1.1 except the Form Feed (page break) character. However, in most cases, using UTF-8 or ANSI encoded characters listed in Section 5.2.1.1 should also work. When supported white-space characters are required for formatting purposes, filers should use the <pre> HTML element to enclose the necessary paragraph(s). For example:

```
<pre>
    First Level
        Second Level
            Third Level
</pre>
```

HTML markup will allow you to add formatting to the footnote text as shown below.

```
This is some text <b>This is bold text</b><span style="color:
red;">This is red text</span>
```

The above text will display as follows in the generated exhibit:

Offering Note

1

This is some text **This is bold text** This is red text

Copying and Pasting:

To successfully copy/paste from another document into FEPT, it is recommended to first remove any formatting, unsupported characters (e.g., "†" or "©" or "™"), and non-printable characters, in accordance with Section 5.2.1.2 of the EDGAR Filer Manual. Generally, removing formatting from text can be accomplished by first pasting the text into a text editor with no text formatting capabilities, such as Notepad (in Windows).

Text that has been conformed to meet FEPT specifications and pasted into Notepad, for example, can then be copied from Notepad and pasted into the FEPT interface without resulting in formatting issues.

Note: For the best results, please ensure your text editor is using ASCII, ANSI, or UTF-8 encoding. Please review your software documentation for instructions on changing the character encoding.

1.12 Editing Table 1, Table 2, and Table 3 Entries

Follow the steps below to edit entries in Table 1, Table 2, and Table 3:

1. Select the pen icon on the offering, offset, or combined prospectus line that you want to edit. The corresponding fields are displayed in each table.
2. Make the edits and select the [Save] button to close and finish.

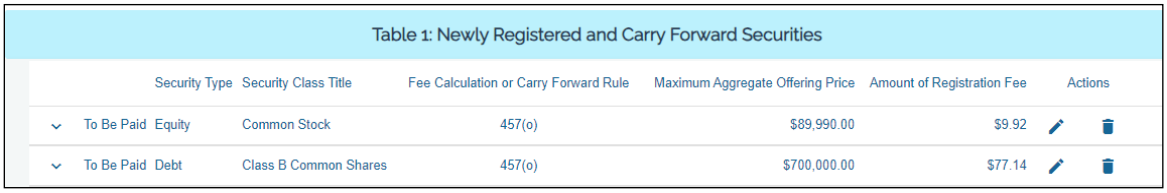


Table 1: Newly Registered and Carry Forward Securities

	Security Type	Security Class Title	Fee Calculation or Carry Forward Rule	Maximum Aggregate Offering Price	Amount of Registration Fee	Actions
To Be Paid	Equity	Common Stock	457(o)	$89,990.00	$9.92	
To Be Paid	Debt	Class B Common Shares	457(o)	$700,000.00	$77.14	

Figure 10: Editing Table 1 entries

1.13 Deleting Table 1, Table 2, and Table 3 Lines

Follow the steps below to delete Table 1, Table 2, and Table 3 lines:

1. Select the delete icon on the offering, offset, or combined prospectus line that you want to delete. The "Delete" dialog box appears.
2. Click the [Yes] button to delete when prompted for confirmation.

1.14 Attaching of EX-FILING FEES Exhibit to a 424I Submission

Filers attaching an EX-FILING FEES exhibit for a 424I submission may use FEPT to generate the exhibit. Below are steps to submit a 424I filing with an EX-FILING FEES exhibit using FEPT:

1. Access FEPT on an 424I submission by following steps documented in Section 1.2. Note that you must select the 424I submission type instead of Form S-1 submission, and provide the file number of the prior Form F-1, F-3, S-1 or S-3 filing in the 'File Number' field on the "Main" tab of the 424I submission form type
2. FEPT displays the following pre-populated Filing Information values:

- Item 1: Name of Issuer
- Item 2: Business address of the issuer
- Item 3: Securities Act file number(s) of the registration statement(s) associated with the offering. The Securities Act file number is the file number of the registrant's Securities Act registration statement associated with the offering (beginning with "2-", "33-" or "333-") for which it is paying fees pursuant to Rules 456(d) and 457(u). Sample values: 2-00000-1, 33-00000-1 and 333-00000-1.

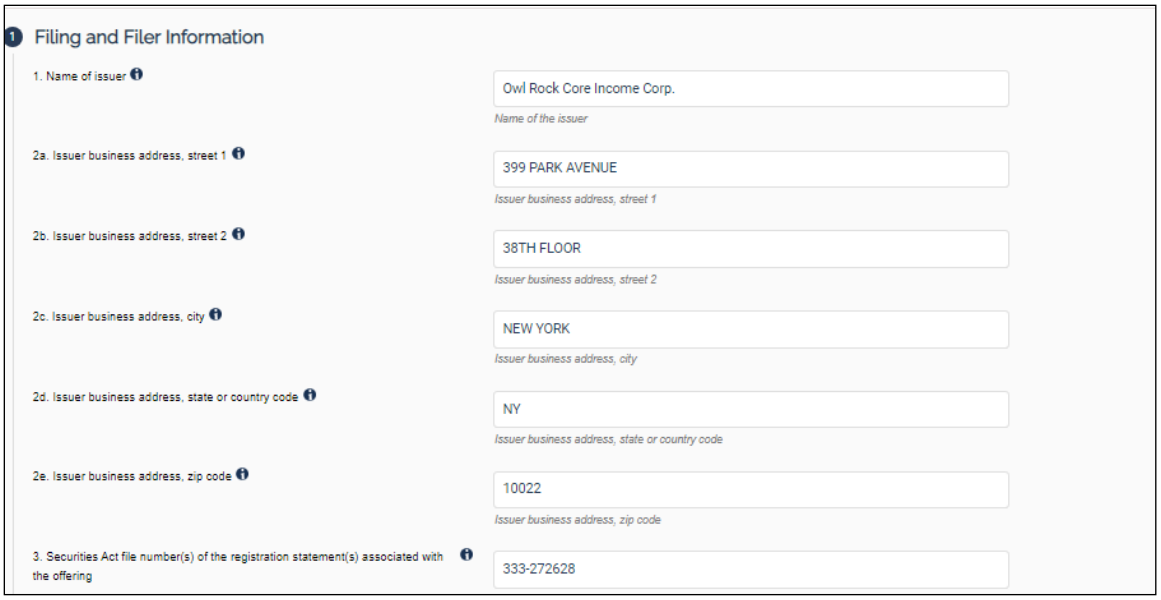


Figure 11: Filing and Filer Information section for 424I on FEPT

3. Item 4: If applicable, using the date picker, select the date on which the issuer ceased operations or was deemed to cease operations, pursuant to Securities Act Rule 456(d)(4). In the case of an issuer that ceases operations (or is deemed to cease operations as the result of engaging in certain transactions), the date the issuer ceases operations or is deemed to cease operations will be deemed to be the last day of its fiscal year for purposes of 424i reporting.

4. Filers are given the choice of either providing the date in Item 4 or if it is not applicable, then Item 5. If filers provide a date in Item 4, then the same date is displayed for Item 5 “Last day of fiscal year for the issuer for which the prospectus is filed” and Items 5a and 5b are disabled.

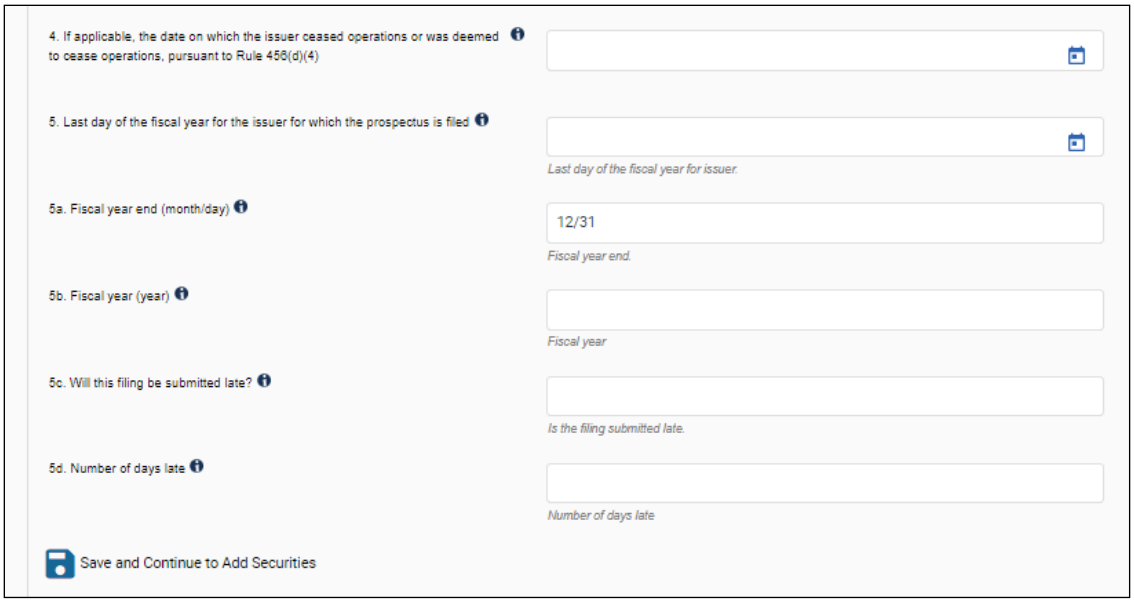


Figure 12: FEPT Items 4 through 5.d on 424I

5. If Item 4 is not applicable, enter the fiscal year value in Item 5b for which the prospectus is filed. Values should be in the format YYYY, for example, 2019, 2020, etc. The tool pre-populates the Fiscal Year End (Month/day) based on the Filer CIK entered on the EDGARLink Online 424I user interface. Additionally, the tool will automatically calculate and populate Item 5c "Will this filing be submitted late?" and 5d "Number of days late" based on Items 5a and 5b values, or the date provided in Item 4 if applicable.
   Item 5.c indicates if this filing is late (i.e., filed more than 90 days after the end of the issuer's fiscal year), and Item 5.d relates to the number of calendar days by which the filing is overdue. This integer value has a valid range of 1- 9999 days.
6. Click the [Save and Continue to Add Securities] button.
7. To calculate the registration fee for a class of security, enter data into Item 6 through Item 14, and select the "Save Security" icon.

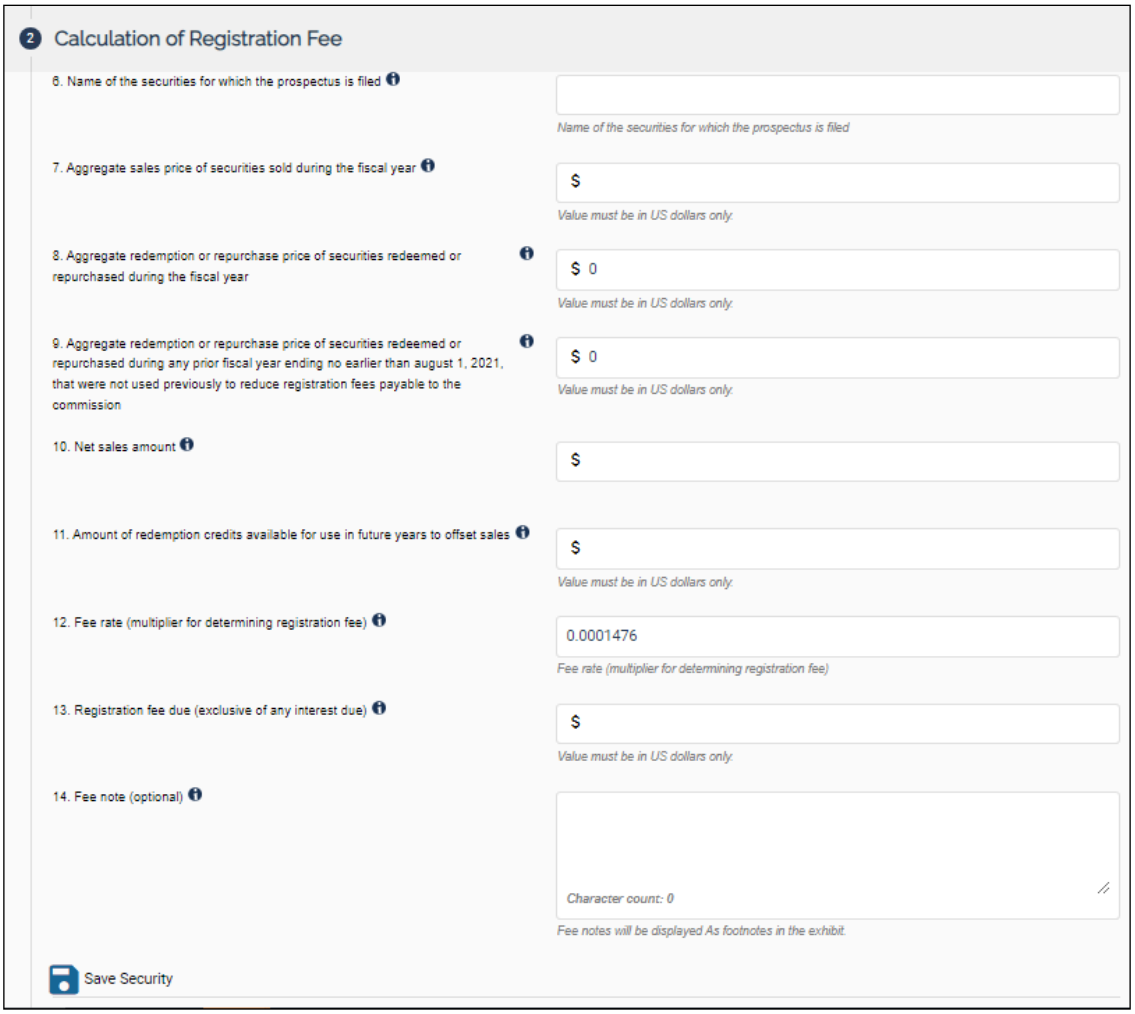


Figure 13: Add Securities section on 424I

- Item 6: Enter the name of the securities for which the prospectus is filed. If reporting fee calculation information on an aggregate basis for all classes of securities covered by the registration statement, provide the name of each applicable class. If reporting fee calculation information separately for each class, include the applicable class name. This field is required.
- Item 7: Enter the aggregate sale price of securities sold during the fiscal year. This field is required. A value of zero is permitted.
- Item 8: Enter the aggregate redemption or repurchase price of securities redeemed or repurchased during the fiscal year. This field is required. Redemptions and repurchases should be reported as positive values. Decimals are permitted but optional. A value of zero is permitted.
- Item 9: Enter the aggregate redemption or repurchase price of securities redeemed or repurchased during any prior fiscal year ending no earlier than August 1, 2021 that were not previously used to reduce registration fees payable to the Commission. Redemptions and repurchases should be reported as positive values. Decimals are permitted but optional. This field is required. A value of zero is permitted.

- Item 10: The “Net sales amount” is a required, non-negative numeric value, when aggregate sales price (Item 7) is greater than the sum of the aggregate redemption or repurchase price of securities redeemed or repurchased during the fiscal year (Item 8) and the aggregate redemption or repurchase price of securities redeemed or repurchased during any prior fiscal year ending no earlier than August 1, 2021 that were not used previously to reduce registration fees payable to the Commission (Item 9). This field is pre-populated and non-editable. When the result is a negative number, zero will be populated.
- Item 11: The “Amount of redemption credits available for use in future years to offset sales” is a required, numeric value, when aggregate sales price (Item 7) is less than the sum of the aggregate redemption or repurchase price of securities redeemed or repurchased during the fiscal year (Item 8) and the aggregate redemption or repurchase price of securities redeemed or repurchased during any prior fiscal year ending no earlier than August 1, 2021 that were not used previously to reduce registration fees payable to the Commission (Item 9). This field is pre-populated and non-editable.
- Item 12: The Fee rate amount is pre-populated and non-editable. The Commission determines the rate for calculating the registration fee (the “fee rate”) according to section 6(b) of the Securities Act.
- Item 13: The “Registration Fee” amount is the product of the “Net Sales” amount and the “Fee rate” in effect on the date of the fee payment. This field is pre-populated.
- Item 14: Disclose specific details relating to the fee calculation as necessary to clarify the information for each class of securities in the Fee note (optional) of up to 10,000 characters.

8. Select the + “Add another security” icon if you want to report fee calculation information separately for an additional class of securities. Repeat step 7 and step 8.
9. Select the “Add Offsets, if any” icon. Enter Rule 457(p) related offset data if applicable and claim an offset on this 424I filing. Once you have entered the following offset details, select the “Save Offset” icon.

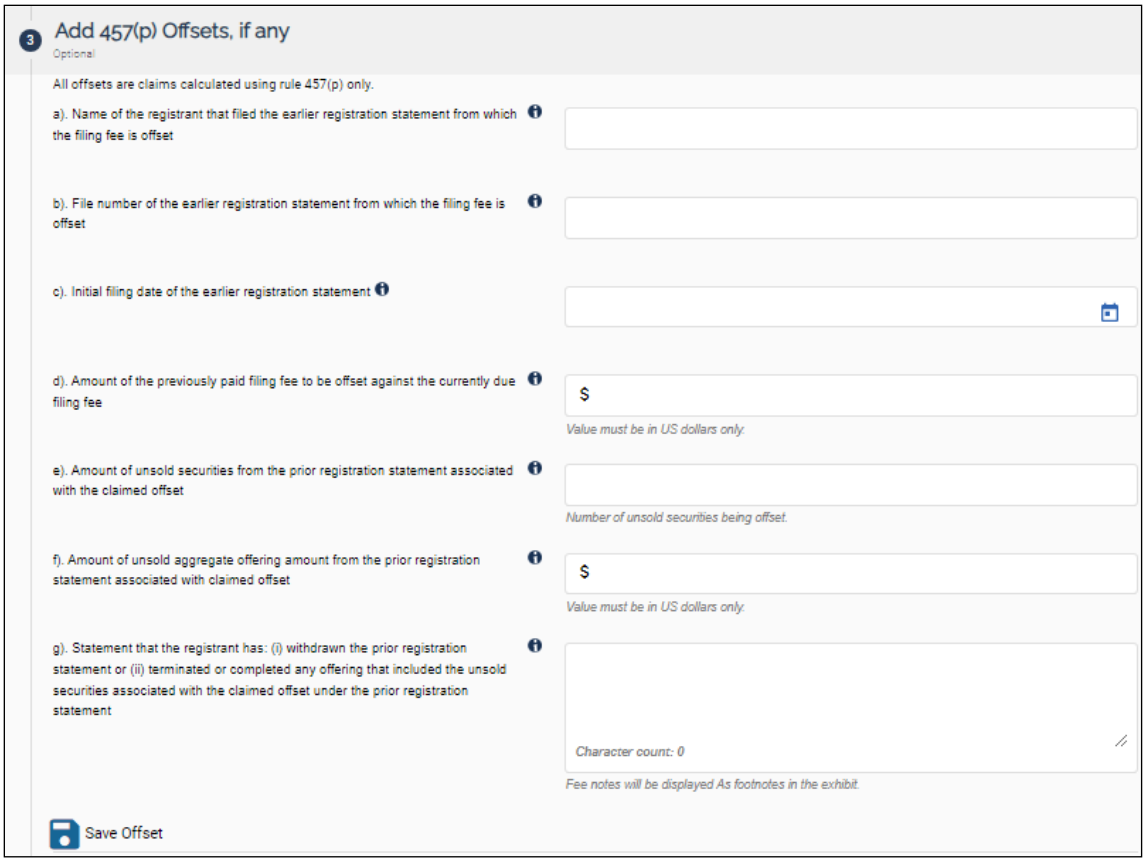


Figure 14: Adding offsets

- Enter the name of the registrant that filed the earlier registration statement from which the filing fee is offset.
- Provide the file number of the earlier registration statement from which the filing fee is offset. Sample value: 333-00000-1, where 333 is the prefix, 00000 is the sequence, and 1 is the suffix in the example provided.
- Specify the initial filing date of the earlier registration statement from which the filing fee is offset, using the date picker.
- Enter the dollar amount of the previously paid filing fee to be offset against the currently due fee.
- Enter the number of unsold securities from the earlier registration statement associated with the fee offset claimed.
- Enter the aggregate offering amount of unsold securities registered on the earlier registration statement associated with the fee offset claimed.

If filers claim an offset under Rule 457(p), then filers are required to provide a statement that they have (i) Withdrawn the prior registration statement; or (ii) Terminated or completed any offering that included the unsold securities associated with the claimed offset under the prior registration statement. The note (up to 10,000 characters) need not be limited to the statement of withdrawal/termination/completion.

Filers are not required to include corresponding Fee Offset source information. If filers include the Fee Offset sources as part of a filer constructed submission, the system will accept the filing but provide an informational message specifying that there is no requirement in 424(i) or 457(u) for filers claiming a 457(p) offset to provide information as to fee offset sources. FEPT will not provide filers the option to specify Fee Offset Sources.

FEPT will total the fee offset claimed amounts, and automatically populate the value in Item 18 "Total Fee Offsets" field. This will be included in the generated output.

10. Review the "Total" section.

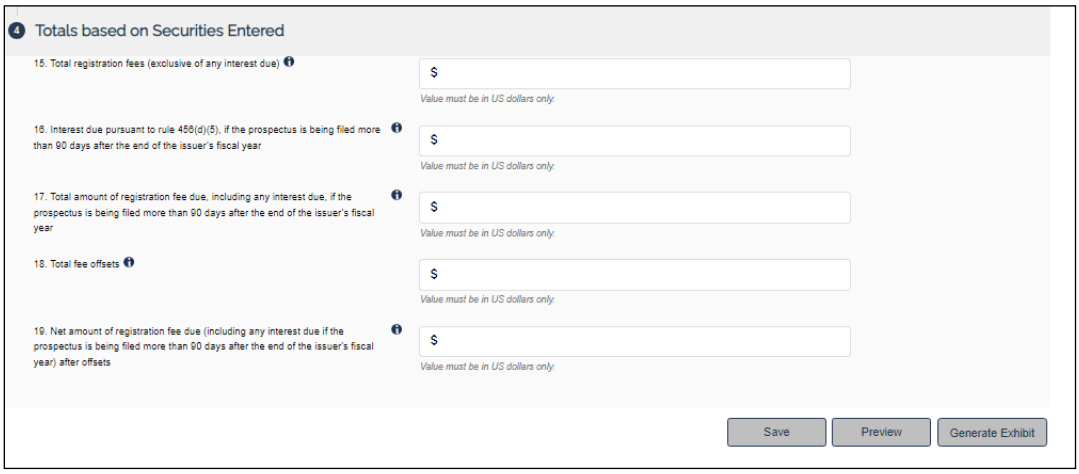
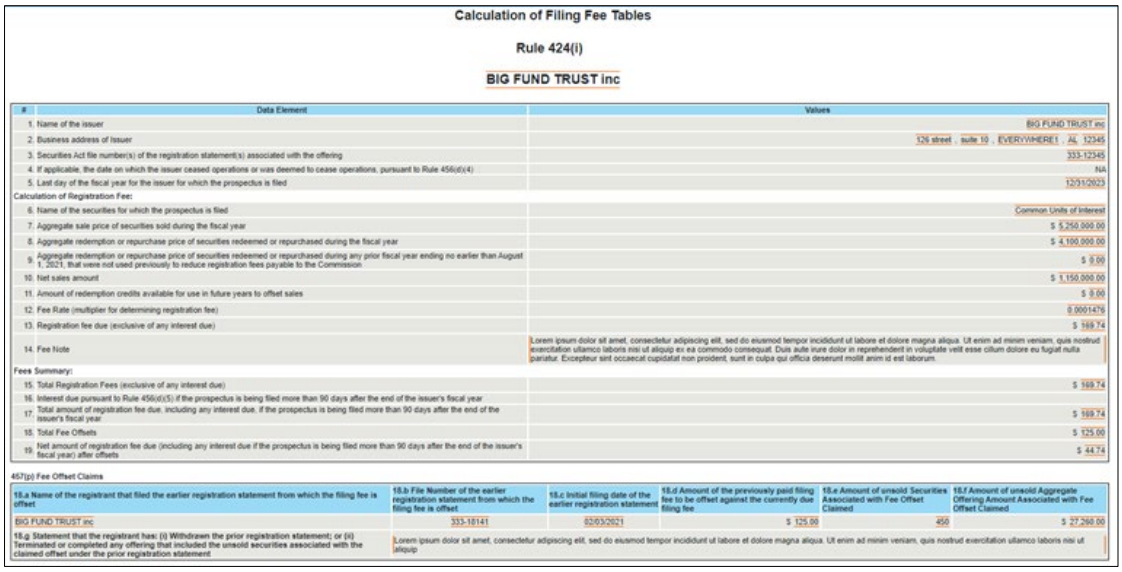


Figure 15: Totals based on Securities Entered

- Item 15: If the filer is reporting on more than one class on a class-by- class basis within the same 424I filing, FEPT will sum up the registration Fee due (exclusive of any interest due) for all classes within the same 424I filing and display the value in the "Total registration fees (exclusive of any interest due)." This field is non-editable.
- Item 16: Required, non-negative numeric value to report interest due, pursuant to Rule 456(d)(5) if the prospectus is being filed more than 90 days after the end of the issuer's fiscal year. This field is pre-populated not editable on FEPT.
- Item 17: This field is pre-populated and non-editable. The value shown is the total amount of the registration fee due plus any interest due.
- Item 18: FEPT will aggregate the fee offset claimed amounts, and automatically populate the value in Item 18 "Total Fee Offsets" field if applicable.
- Item 19: Refers to the net fee due after 457(p) offsets have been deducted. This field is pre-populated not editable on FEPT.

11. Follow steps documented in Sections 1.17 and1.18 to generate the EX-FILING FEES exhibit, attach the EX-FILING FEES to the EDGARLink Online 424I submission, and submit the filing to EDGAR.



Calculation of Filing Fee Tables

Rule 424(i)

BIG FUND TRUST inc

#	Data Element	Values
1.	Name of the issuer	BIG FUND TRUST inc
2.	Business address of issuer	126 street , suite 10 , EVERYWHERE1 , AL 12345
3.	Securities Act file number(s) of the registration statement(s) associated with the offering	333-12345
4.	If applicable, the date on which the issuer ceased operations or was deemed to cease operations, pursuant to Rule 456(d)(4)	NA
5.	Last day of the fiscal year for the issuer for which the prospectus is filed	12/31/2023
Calculation of Registration Fee:		
6.	Name of the securities for which the prospectus is filed	Common Units of Interest
7.	Aggregate sale price of securities sold during the fiscal year	$ 5,250,000.00
8.	Aggregate redemption or repurchase price of securities redeemed or repurchased during the fiscal year	$ 4,100,000.00
9.	Aggregate redemption or repurchase price of securities redeemed or repurchased during any prior fiscal year ending no earlier than August 1, 2021, that were not used previously to reduce registration fees payable to the Commission	$ 0.00
10.	Net sales amount	$ 1,150,000.00
11.	Amount of redemption credits available for use in future years to offset sales	$ 0.00
12.	Fee Rate (multiplier for determining registration fee)	0.0001476
13.	Registration fee due (exclusive of any interest due)	$ 169.74
14.	Fee Note	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur. Excepteur sint occaecat cupidatat non proident, sunt in culpa qui officia deserunt mollit anim id est laborum.
Fees Summary:		
15.	Total Registration Fees (exclusive of any interest due)	$ 169.74
16.	Interest due pursuant to Rule 456(d)(5) if the prospectus is being filed more than 90 days after the end of the issuer's fiscal year	
17.	Total amount of registration fee due, including any interest due, if the prospectus is being filed more than 90 days after the end of the issuer's fiscal year	$ 169.74
18.	Total Fee Offsets	$ 125.00
19.	Net amount of registration fee due (including any interest due if the prospectus is being filed more than 90 days after the end of the issuer's fiscal year) after offsets	$ 44.74

457(p) Fee Offset Claims

18.a Name of the registrant that filed the earlier registration statement from which the filing fee is offset	18.b File Number of the earlier registration statement from which the filing fee is offset	18.c Initial filing date of the earlier registration statement	18.d Amount of the previously paid filing fee to be offset against the currently due filing fee	18.e Amount of unsold Securities Associated with Fee Offset Claimed	18.f Amount of unsold Aggregate Offering Amount Associated with Fee Offset Claimed
BIG FUND TRUST inc	333-18141	02/03/2021	$ 125.00	450	$ 27,260.00
18.g Statement that the registrant has: (i) Withdrawn the prior registration statement; or (ii) Terminated or completed any offering that included the unsold securities associated with the claimed offset under the prior registration statement	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip				

Figure 16: FEPT Generated 424I filing fee exhibit

1.15 Saving and Restoring an EX-FILING FEES Exhibit

FEPT lets you save a partially or fully completed filing fee exhibit for access later. Follow the steps below to save and restore the EX-FILING FEES exhibit.

1. Enter data into Table 1, Table 2, and Table 3 as applicable.
2. Select Save at the bottom of FEPT.

Figure 17: Saving the EX-FILING FEES exhibit

When you save the EX-FILING FEES exhibit, FEPT will display the following warning message:

> "DO NOT MODIFY any aspect of the following JSON file after it is saved to your device. Doing so will corrupt this file and you will be unable to upload it back into the Fee Exhibit Preparation Tool to restore your work."

3. Select the [OK] button to open the "Save As" dialog box. Specify a location to save the EX-FILING FEES exhibit and select [Save]. The EX-FILING FEES exhibit is saved to your computer.

Note: Filers will be permitted to save the file when there is at least one line of offering, offset, or combined prospectus data entered successfully. FEPT includes a. json extension by default when you save the exhibit. You may name your exhibit with a descriptive name to refer to your copy as needed. Upon saving, FEPT defaults the file name to the name of the exhibit and saves the file in the following format: Exhibit name_submission type_YYYY_MM_DD_SS_MS
Example: EXFILINGFEES_S-1_A_2023_07_27_33_12. json

4. To restore the saved exhibit:
    a. Access FEPT by following the steps outlined in Section 1.2
    b. Select the [Restore] button located at the top right corner of the tool. The "Open" dialog box is displayed.
    c. Select the saved fee exhibit on your computer. A success message displays.

Note: If a saved exhibit is restored at a later date with an updated fee rate, EDGAR will generate a warning message regarding the incorrect fee rate. FEPT will recalculate the fee data for "Fees To Be Paid" lines using the new current fee rate.

1.16 Previewing an EX-FILING FEES in Inline XBRL

Using the "Preview" function, filers may view an in-progress or fully completed filing fees exhibit in a browser. The Preview button is disabled until an offering, offset, or combined prospectus line is added and saved. The Preview action displays a preview of the generated exhibit output.
To preview an EX-FILING FEES exhibit:

1. Enter data into Table 1, Table 2, and Table 3 as applicable.
2. Select the [Preview] button located at the bottom of FEPT. The tagged EX-FILING FEES fee exhibit displays in a new browser tab.

1.17 Generating the EX-FILING FEES in Inline XBRL

FEPT allows filers to generate an Inline XBRL tagged filing fee exhibit based on user input.

To generate the EX-FILING FEES exhibit in Inline XBRL:

1. Enter data into Table 1, Table 2, and Table 3 as applicable.
2. Select the [Generate Exhibit] button. This button is enabled only when a line of data is saved.

FEPT displays the following message, upon successfully generating the exhibit:

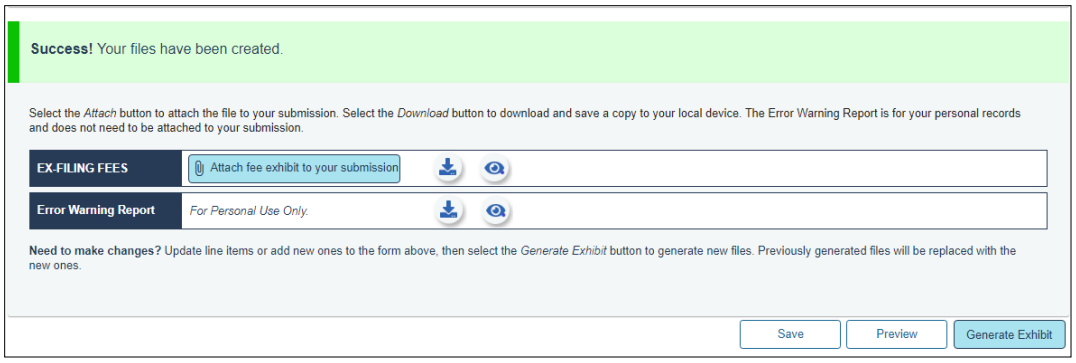
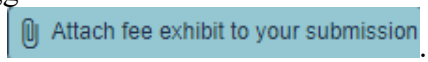


Figure 18: Generating the EX-FILING FEES Exhibit

1.18 Attaching the Tagged Fee Exhibit (EX-FILING FEES) to EDGARLink Online forms

The filing fee exhibit, EX-FILING FEES, must be submitted as an attachment to an EDGAR fee bearing filing. FEPT simplifies this process by automatically attaching the tagged EX-FILING FEES to the EDGARLink Online submission.

To attach the tagged EX-FILING FEES exhibit to the EDGARLink Online submission:

1. Select 

. The "Attach file to ELO submission?" dialog box is displayed.
2. Select the [Continue] button to attach the exhibit to the submission. Alternatively, select the [Close] button to close the dialog box.

A message confirms that the EX-FILING FEES has been successfully attached to the submission. The EX-FILING FEES exhibit is displayed on the "Documents" tab of the EDGARLink Online submission.

Figure 19: EX-FILING FEES displayed on Documents tab

3. Select the button next to the [Attach fee exhibit to your submission] button to download and save a copy of the generated exhibit in HTML format to your local device.

1.19 Viewing the Warning Report for the Generated EX-FILING FEES

FEPT displays the validation warnings or errors for the in-progress EX-FILING FEES exhibit in a separate web page. The report enables filers to review warnings and correct fee data prior to attaching the exhibit to the EDGARLink Online submission.

To view the warning report for the generated EX-FILING FEES exhibit:

1. Enter data into Table 1, Table 2, and Table 3 as applicable.
2. Generate the EX-FILING FEES exhibit in Inline XBRL as described in Section 1.17.
3. Select the icon in the "Error Warning Report" line to view the warning report.
4. FEPT displays the list of warnings and errors generated for the EX-FILING FEES exhibit in a separate browser tab.

Code	Level	Message
EFM.ft.02.02.offRqdFlds	warning	[EFM.ft.02.02.offRqdFlds] for submission type F-1, Offering 1, Rule 457(a), there should be a value for ffd:OfferingSctyTitl. - EXFILINGFEES.htm 219
EFM.ft.r457oOmitableFlds	info	[EFM.ft.r457oOmitableFlds] for submission type F-1, Offering 3, Rule 457(o), ffd:AmtSctiesRegd may be omitted. Filers relying on Rule 457(o) to determine the fee for a class of securities registered on this form may omit the Amount Registered and Proposed Maximum Offering Price Per Unit for any such class. - EXFILINGFEES.htm 382
EFM.ft.r457oOmitableFlds	info	[EFM.ft.r457oOmitableFlds] for submission type F-1, Offering 3, Rule 457(o), ffd:MaxOfferingPricPerScty may be omitted. Filers relying on Rule 457(o) to determine the fee for a class of securities registered on this form may omit the Amount Registered and Proposed Maximum Offering Price Per Unit for any such class. - EXFILINGFEES.htm 382

Figure 20: Warning Report

5. To download a copy of the Warning Report,
   a. Select the button on the Error Warning Report line. The "Save As" dialog box is displayed.
   b. Specify the location where you want to download and save a copy of the Warning Report exhibit in HTML format to your local device.

Important: EDGAR will validate the submitted Inline XBRL fee data and issue informational messages and warnings for validation failures caused by incorrect or incomplete structured filing fee-related information. Filers may choose to ignore the warnings displayed on FEPT and proceed with the filing and EDGAR will accept the filings regardless of validation errors. EDGAR will accept filings regardless of validation errors, however, until approximately November 1, 2025 (three months after the end of the final compliance period). EDGAR will continue to notify filers via an email notification message about the status of the submission and include error /warning/informational messages.

1.20 Viewing Tooltips

FEPT provides tooltips to assist filers in entering filing fee-related disclosures on the user interface. Filers may view tooltips by placing the mouse over the icon next to field labels. A description is also provided under each field.

Figure 21: Tool tip and field description

1.21 Session length

FEPT will display a time-out warning message if the browser window is inactive for 45 minutes. Click the [Keep Alive] button to keep the current session active and prevent a time-out at 60 minutes of inactivity.