



EDGAR XBRL Guide

Filing Fee Extract

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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Table of Contents

1	Filing Fee Inline XBRL Attachments	4
1.1	SECURITY TYPES BASED ON RULE	5
1.2	OFFERING & TRANSACTION VALUATION RULES APPLICABLE FOR SUBMISSION TYPES	5
1.3	OFFSET TABLE & COMBINED PROSPECTUS RULES APPLICABLE FOR SUBMISSION TYPES	8
2	Submission Table	11
3	Fees Summary Table	13
4	Offering Table	14
5	Offering Table Rule Flags	14
5.1	Rule 457(a) Lines	14
5.2	Rule 457(o) Lines	16
5.3	Rule 457(r) Lines	17
5.4	Rule 457(s) Lines	18
5.5	Rule 457(u) Lines	19
5.6	Rule “Other” Lines	19
5.7	Rule 415(a)(6) Lines	21
5.8	Rule 0-11 Lines	22
5.9	Rule 457(f) Lines	22
5.10	GENERAL INSTRUCTIONS II.H (EXCHANGE OFFERS) AND II.I (BUSINESS COMBINATIONS)	24
6	Offset Table	24
6.1	OFFSET TABLE RULE FLAGS	24
6.2	Rule 457(b) or 0-11(a)(2) Lines	24
6.3	Rule 457(p) Lines	25
7	Combined Prospectus Table	27
7.1	COMBINED PROSPECTUS TABLE RULE FLAGS	27
7.2	Combined Prospectus Lines Specifying Rule 429	27
8	Securities, 424I	28
8.1	SECURITIES, 424I TABLE RULE FLAGS	28
8.2	SUBMISSION TYPE 424I TABLE LINES	28
8.3	SUBMISSION TYPE 424I ENTRIES IN THE SUBMISSION TABLE	29

1 FILING FEE INLINE XBRL ATTACHMENTS

An Inline XBRL Filing Fee exhibit may be prepared using EDGAR’s Fee Exhibit Preparation Tool (FEPT) as part of EDGAR Link Online (ELO) or by a third-party Inline XBRL document preparation tool.

The Inline XBRL Filing Fee exhibit is identified as the “EX-FILING FEES” attachment document type. (The Inline XBRL Filing Fee exhibit (EX-Filing Fees) is a separate XBRL instance identified as “EX-FILING FEES.”) EX-Filing Fees is independent of any primary document attachments comprising an Inline XBRL Document Set (such as for a 10-K exhibit) or any other Inline XBRL instance. The EX-Filing Fee taxonomy, facts, units, and their supporting contexts, should not be comingled with any other Inline XBRL instances. Selecting a different document type will result in the submission being suspended.

The exhibit is viewed and prepared as tables (specified by the linkroles of the FFD taxonomy dimensions hypercubes). These tables may have more than one line use per a line number typed dimension to identify which facts are logically grouped on that line. (The line number is an integer with no constraints, it could be sequential or anything else meaningful to the author.)

The Tables are:

Table (link role name)	Table has lines (lineNo dimension members)
Submission Table	No
Fees Summary Table	No
Fees, by Offering	Yes
Fees, by Offset	Yes
Fees, by Combined Prospectus	Yes
Securities, 424I	Yes

The words “must” or “must not” mean that if the validation fails, an error will be raised and the submission will be suspended.

The words “should” or “should not” mean that if the validation fails, the exhibit will be accepted and a warning message will be issued.

The words “may” or “may not” mean that there is no validation that would result in a warning or error.

1.1 Security Types Based on Rule

The following table shows the security types applicable to each rule:

Security Type	Rules						
	457(a)	457(o)	457(f)	457(u)	457(r)	457(s)	Other
Asset-Backed Securities	Yes	Yes	Yes	No	No	Yes	Yes
Debt	Yes	Yes	Yes	No	Yes	No	Yes
Debt Convertible into Equity	Yes	Yes	Yes	No	Yes	No	Yes
Equity	Yes	Yes	Yes	No	Yes	No	Yes
Exchange-Traded Vehicle Securities	Yes	Yes	Yes	Yes	Yes	No	Yes
Face Amount Certificates	No	No	No	No	No	No	Yes
Limited Partnership Interests	Yes	Yes	Yes	No	Yes	No	Yes
Mortgage-Backed Securities	Yes	Yes	Yes	No	No	Yes	Yes
Non-Convertible Debt	Yes	Yes	Yes	No	Yes	No	Yes
Other	Yes	Yes	Yes	No	Yes	No	Yes
Unallocated (Universal) Shelf	No	Yes	No	No	No	No	No

1.2 Offering & Transaction Valuation Rules Applicable for submission types

Submission Types	Rules						
	457(a) 457(o) Other	415(a)(6)	457(f)	457(u)	457(r)	457(s)	0-11**
424I	No	No	No	Yes*	No	No	No
F-1	Yes	Yes	Yes	Yes	No	No	No
F-3	Yes	Yes	No	Yes	No	No	No
F-3ASR	Yes	Yes	No	No	Yes	No	No
F-3D	Yes	Yes	No	Yes	No	No	No
N-2	Yes	Yes	No	No	No	No	No
N-2ASR	Yes	Yes	No	No	Yes	No	No

Submission Types	Rules						
	457(a) 457(o) Other	415(a)(6)	457(f)	457(u)	457(r)	457(s)	0-11**
S-1	Yes	Yes	Yes	Yes	No	No	No
S-3	Yes	Yes	No	Yes	No	No	No
S-3D	Yes	Yes	No	Yes	No	No	No
S-3ASR	Yes	Yes	No	No	Yes	No	No
S-11	Yes	Yes	Yes	No	No	No	No
SF-1	Yes	No	No	No	No	No	No
SF-3	Yes	Yes	No	No	No	Yes	No
F-1/A	Yes	Yes	Yes	Yes	No	No	No
F-3/A	Yes	Yes	No	Yes	No	No	No
N-2/A	Yes	Yes	No	No	No	No	No
N-2 POSASR	Yes	Yes	No	No	Yes	No	No
POSASR	Yes	Yes	No	No	Yes	No	No
POS AM	Yes	Yes	Yes	No	No	No	No
S-1/A	Yes	Yes	Yes	Yes	No	No	No
S-3/A	Yes	Yes	No	Yes	No	No	No
S-11/A	Yes	Yes	Yes	No	No	No	No
SF-1/A	Yes	No	No	No	No	No	No
SF-3/A	Yes	Yes	No	No	No	Yes	No
F-4	Yes	Yes	Yes	No	No	No	No
F-10	Yes	No	No	No	No	No	No
F-10EF	Yes	No	No	No	No	No	No
N-14 8C	Yes	No	Yes	No	No	No	No
S-4	Yes	Yes	Yes	No	No	No	No
S-4EF	Yes	Yes	Yes	No	No	No	No
F-4/A	Yes	Yes	Yes	No	No	No	No

Submission Types	Rules						
	457(a) 457(o) Other	415(a)(6)	457(f)	457(u)	457(r)	457(s)	0-11**
F-10/A	Yes	No	No	No	No	No	No
N-14 8C/A	Yes	No	Yes	No	No	No	No
S-4/A	Yes	Yes	Yes	No	No	No	No
PREM14A	No	No	No	No	No	No	Yes
PREM14C	No	No	No	No	No	No	Yes
SC 13E1	No	No	No	No	No	No	Yes
SC 13E3	No	No	No	No	No	No	Yes
SC TO-I	No	No	No	No	No	No	Yes
SC TO-T	No	No	No	No	No	No	Yes
SC13E4F	No	No	No	No	No	No	Yes
SC14D1F	No	No	No	No	No	No	Yes
PRER14A	No	No	No	No	No	No	Yes
PRER14C	No	No	No	No	No	No	Yes
SC 13E1/A	No	No	No	No	No	No	Yes
SC 13E3/A	No	No	No	No	No	No	Yes
SC13E4F/A	No	No	No	No	No	No	Yes
SC14D1F/A	No	No	No	No	No	No	Yes
SC TO-I/A	No	No	No	No	No	No	Yes
SC TO-T/A	No	No	No	No	No	No	Yes
F-3MEF	Yes	Yes	No	No	No	No	No
N-2MEF	Yes	Yes	No	No	No	No	No
S-3MEF	Yes	Yes	No	No	No	No	No
SF-1MEF	Yes	No	No	No	No	No	No
SF-3MEF	Yes	Yes	No	No	No	No	No
F-1MEF	Yes	Yes	Yes	No	No	No	No

Submission Types	Rules						
	457(a) 457(o) Other	415(a)(6)	457(f)	457(u)	457(r)	457(s)	0-11**
F-4MEF	Yes	Yes	Yes	No	No	No	No
S-4MEF	Yes	Yes	Yes	No	No	No	No
N-14MEF	Yes	No	Yes	No	No	No	No
S-1MEF	Yes	Yes	Yes	No	No	No	No
S-11MEF	Yes	Yes	Yes	No	No	No	No
424B1	Yes	Yes	Yes	No	Yes	Yes	No
424B2	Yes	Yes	Yes	No	Yes	Yes	No
424B3	Yes	Yes	Yes	No	Yes	Yes	No
424B4	Yes	Yes	Yes	No	Yes	Yes	No
424B5	Yes	Yes	Yes	No	Yes	Yes	No
424B7	Yes	Yes	Yes	No	Yes	Yes	No
424B8	Yes	Yes	Yes	No	Yes	Yes	No
424H	Yes	Yes	No	No	No	Yes	No
424H/A	Yes	Yes	No	No	No	Yes	No
S-8	Yes	No	No	No	No	No	No

*Rule 457(u) is inferred on 424I submissions. ** Rule 0-11 is inferred for applicable submission types as described in section 5.

1.3 Offset Table & Combined Prospectus Rules Applicable for submission types

Submission Types	Rules			
	457(b)	0-11(a)(2)	457(p)	429
424I	No	No	Yes**	No
F-1	Yes	Yes	Yes	Yes
F-3	Yes	Yes	Yes	Yes
F-3ASR	Yes	Yes	Yes	Yes
F-3D	Yes	No	Yes	Yes

Submission Types	Rules			429
	457(b)	0-11(a)(2)	457(p)	
N-2	Yes	Yes	Yes	Yes
N-2ASR	Yes	Yes	Yes	Yes
S-1	Yes	Yes	Yes	Yes
S-3	Yes	Yes	Yes	Yes
S-3D	Yes	No	Yes	Yes
S-3ASR	Yes	Yes	Yes	Yes
S-11	Yes	Yes	Yes	Yes
SF-1	Yes	No	Yes	Yes
SF-3	Yes	No	Yes	Yes
F-1/A	Yes	Yes	Yes	Yes
F-3/A	Yes	Yes	Yes	Yes
N-2/A	Yes	Yes	Yes	Yes
N-2 POSASR	Yes	Yes	Yes	Yes
POSASR	Yes	Yes	Yes	Yes
POS AM	Yes	Yes	Yes	Yes
S-1/A	Yes	Yes	Yes	Yes
S-3/A	Yes	Yes	Yes	Yes
S-11/A	Yes	Yes	Yes	Yes
SF-1/A	Yes	No	Yes	Yes
SF-3/A	Yes	No	Yes	Yes
F-4	Yes	Yes	Yes	Yes
F-10	Yes	Yes	Yes	Yes
F-10EF	Yes	Yes	Yes	Yes
N-14 8C	Yes	Yes	Yes	Yes
S-4	Yes	Yes	Yes	Yes
S-4EF	Yes	Yes	Yes	Yes

Submission Types	Rules			429
	457(b)	0-11(a)(2)	457(p)	
F-4/A	Yes	Yes	Yes	Yes
F-10/A	Yes	Yes	Yes	Yes
N-14 8C/A	Yes	Yes	Yes	Yes
S-4/A	Yes	Yes	Yes	Yes
PREM14A	No	Yes	No	No
PREM14C	No	Yes	No	No
SC 13E1	No	Yes	No	No
SC 13E3	No	Yes	No	No
SC TO-I	No	Yes	No	No
SC TO-T	No	Yes	No	No
SC13E4F	No	Yes	No	No
SC14D1F	No	Yes	No	No
PRER14A	No	Yes	No	No
PRER14C	No	Yes	No	No
SC 13E1/A	No	Yes	No	No
SC 13E3/A	No	Yes	No	No
SC13E4F/A	No	Yes	No	No
SC14D1F/A	No	Yes	No	No
SC TO-I/A	No	Yes	No	No
SC TO-T/A	No	Yes	No	No
F-3MEF	Yes	Yes	Yes	Yes
N-2MEF	Yes	Yes	Yes	Yes
S-3MEF	Yes	Yes	Yes	Yes
SF-1MEF	Yes	No	Yes	Yes
SF-3MEF	Yes	No	Yes	Yes
F-1MEF	Yes	Yes	Yes	Yes

Submission Types	Rules			429
	457(b)	0-11(a)(2)	457(p)	
F-4MEF	Yes	Yes	Yes	Yes
S-4MEF	Yes	Yes	Yes	Yes
N-14MEF	Yes	Yes	Yes	Yes
S-1MEF	Yes	Yes	Yes	Yes
S-11MEF	Yes	Yes	Yes	Yes
424B1	Yes	Yes	Yes	Yes
424B2	Yes	Yes	Yes	Yes
424B3	Yes	Yes	Yes	Yes
424B4	Yes	Yes	Yes	Yes
424B5	Yes	Yes	Yes	Yes
424B7	Yes	Yes	Yes	Yes
424B8	Yes	Yes	Yes	Yes
424H	Yes	No	Yes	Yes
424H/A	Yes	No	Yes	Yes
S-8	No	No	Yes	No

** Offset sources are not required for 424I submission type.

2 SUBMISSION TABLE

The following submission table facts are currently specified by the EDGAR Filer Manual, Volume II, version 68, section 6.5.21 as follows:

DEI Element	Exhibit Type	EX-FILING FEE
EntityRegistrantName		X*
EntityCentralIndexKey		X*

- WD – Required if CeasedOprsDt is not provided (warning).
- DB – When provided, must match Database record of filer registration.
- Future – Must not be a future date.
- Blank – A non-null fact should not exist.
- Others* – All submission types specified in section 1.2 excluding 424I.

3 FEES SUMMARY TABLE

This table has no dimensions. This table shows the validations.

Submission Type FFD Element	424I	SC*	Others*
TtlOfferingAmt			TtlOfferingAmt = Sum of MaxAggtOfferingPric [1]
TtlPrevsllyPdAmt		NR*, TtlPrevsllyPdAmt not greater than TtlFeeAmt [3]	
TtlFeeAmt	NR*, Sum of FeeAmt [2]	NR*, Sum of FeeAmt [1]	
TtlTxValtn		Sum of TxValtn [1]	
FeeIntrstAmt	$TtlFeeAmt \times intrstRate \times yrs\ late$		
TtlOffsetAmt	NR*, TtlFeeAmt + FeeIntrstAmt		NR*, TtlOffsetAmt not greater than TtlFeeAmt - TtlPrevsllyPdAmt
NetFeeAmt	NR*, TtlFeeAmt - TtlOffsetAmt + FeeIntrstAmt	NR*, TtlFeeAmt - TtlOffsetAmt - TtlPrevsllyPdAmt	
TtlFeeAndIntrstAmt	TtlFeeAmt + FeeIntrstAmt		

- SC* – SC 13E1, SC 13E3, SC13E4F, PREM14A, PREM14C, SC TO-I, SC TO-T, SC14D1F, SC 13E1/A, SC 13E3/A, SC 13E4F/A, PRER14A, PRER14C, SC14D1F/A, SC TO-T/A, SC TO-I/A.
- Others* - All submission types specified in section 1.2 excluding 424I and SC*.
- NR* - Must be a number ranging from 0 to 99,999,999,999,999.99 inclusive.
- [1] – From the Offerings table.
- [2] – From the 424I table.
- [3] – Regardless of whether the filer is claiming an offset or not.

FFD Element	Submission Type	POS*	424B*	Validation
NrrtvDsclsr		ND, HTML	ND	Either ND or NP
NrrtvMaxAggtOfferingPric		NP, NR	NP, NR	
NrrtvMaxAggtAmt				
FnlPrspctsFlg			O	

In the required context:

- POS* – POS AM, POSASR, N-2 POSASR.
- 424B* – 424B1, 424B2, 424B3, 424B4, 424B5, 424B7, 424B8
- HTML – XHTML encoded text block (^ and non-ASCII characters must be &#-encoded).
- NR – Number ranging from 0 to 99,999,999,999.99 inclusive.
- ND – Narrative disclosure.
- NP – Narrative price.

4 OFFERING TABLE

Offering table facts are grouped by lineNo integer values of the Offerings Axis into lines. Validations are performed by line (on the facts of the table which have the same lineNo member). Missing lineNo members results in an XBRL Dimensional syntax error.

Offering table lines are grouped into two Offering Types: Fees to be Paid and Fees Previously Paid. A Fees to be Paid line has a value of false for the PrevslyPdFlg element. A Fees Previously Paid line has a value of true for the PrevslyPdFlg element.

5 OFFERING TABLE RULE FLAGS

The rule flags identify the rule applicable to a line, one of Rule457aFlg, Rule457oFlg, Rule457uFlg, Rule457rFlg, Rule457sFlg, Rule011Flg, FeesOthrRuleFlg, or Rule415a6Flg may be specified for a line, except when Rule011Flg can be deemed to be defaulted. Rule011Flg is deemed to have the value true when none of the other flags are true in submission types applicable to Rule 0-11 as specified in section 1.2.

5.1 Rule 457(a) Lines

The following validations are provided for lines specifying Rule457aFlg, for applicable submission types as specified in section 1.2.

FFD Element \ Offering Type	Fees to be paid	Fees previously paid	Validation*
PrevslyPdFlg	W, FA		
OfferingSctyTp [1]	W		Should be a valid EDGAR Security Type for this rule as specified in the "Security Types Based on Rule" section 1.1 above
OfferingSctyTitl [1]	W, T		
AmtSctiesRegd [1]	W, NR3		
MaxOfferingPricPerScty [1]	W, NR1		
MaxAggtOfferingPric [1]	W, NR	DB	$AmtSctiesRegd \times MaxOfferingPricPerScty$
FeeRate [1]	W, FD	UO	
FeeAmt [1]	W, NR2		$MaxAggtOfferingPric \times FeeRate$
OfferingNote	HTML		

In a context with lineNo dimensions:

- ¹ – Not applicable when Rule 457(f) is specified for the same context (see 5.9 Rule 457(f)).
- W – Required, including any additional validation in adjacent column (warning).
- T – EDGAR text field validations, regex:
[0-9A-Za-z`~!@#%&*(). [\]{}|\:;'"<> ,_?/= \t \n \r \f + -]{1,150} (warning).
- HTML – XHTML encoded text block (^ and non-ASCII must also be &#-encoded)
- FA – Should be false for non-amendment submission types (S-1, S-3, S-3ASR, S-3D, S-11, N-2, N-2ASR, F-1, F-3, F-3ASR, F-3D, SF-1, SF-3, S-4, S-4EF, N-14 8C, F-4, F-10, F-10EF, SF-1MEF, SF-3MEF, N-2MEF, S-3MEF, F-3MEF, F-1MEF, F-4MEF, N-14MEF, S-1MEF, S-4MEF, S-11MEF, S-8)
- FD – Should match the fee rate of the day submitted.
- NR – Number ranging from 0 to 99,999,999,999,999.99 inclusive.
- NR1 – Number ranging from 0 to 999,999,999,999.9999 inclusive.
- NR2 – Number ranging from 0 to 999,999,999,999.99 inclusive.
- NR3 – Number ranging from 0 to 999,999,999,999 inclusive.
- DB – Maximum Aggregate Offering Price (MAOP) amount provided should match the prior filing using the Security Type and Security Class Title combination for the file number specified on the filing.
- UO – Unexpected, may be omitted.
- Validation* – Excluding and unexpected for submission types not specified in section 1.2.

5.2 Rule 457(o) Lines

The following validations are provided for lines specifying Rule457oFlg, for applicable submission types as specified in section 1.2.

FFD Element	Offering Type	Fees to be paid	Fees previously paid	Validation*
PrevslyPdFlg		W, FA		
OfferingSctyTp [1]		W		Should be a valid EDGAR Security Type for this rule as specified in the "Security Types Based on Rule" section 1.1 above
OfferingSctyTitl [1]		W, T		
AmtSctiesRegd [1]		NR3, UO		
MaxOfferingPricPerScty [1]		NR1, UO		
MaxAggtOfferingPric [1]		W, NR		
FeeRate [1]		W, FD	UO	
FeeAmt [1]		W, NR2		
OfferingNote		HTML		

In a context with lineNo dimensions:

- ¹ – Not applicable when Rule457fFlg is specified for the same context (see 5.9 Rule 457(f))
- W – Required, including any additional validation in adjacent column (warning).
- T – EDGAR text field validations, regex: [0-9A-Za-z`~!@#%&*(). [] { } | \ : ; " ' < > _ ? / = \ t \ n \ r \ f + -] { 1, 150 } (warning).
- HTML – XHTML encoded text block (^ and non-ASCII must also be &#-encoded).
- FA – Should be false for non-amendment submission types (S-1, S-3, S-3ASR, S-3D, S-11, N-2, N-2ASR, F-1, F-3, F-3ASR, F-3D, SF-1, SF-3, S-4, S-4EF, N-14 8C, F-4, F-10, F-10EF, SF-1MEF, SF-3MEF, N-2MEF, S-3MEF, F-3MEF, F-1MEF, F-4MEF, N-14MEF, S-1MEF, S-4MEF, S-11MEF, S-8).
- FD – Should match the fee rate of the day submitted.
- NR – Number ranging from 0 to 99,999,999,999,999.99 inclusive.
- NR1 – Number ranging from 0 to 999,999,999,999.9999.
- NR2 – Number ranging from 0 to 999,999,999,999.99 inclusive.
- NR3 – Number ranging from 0 to 999,999,999,999 inclusive.
- UO – Unexpected, may be omitted.

- Validation* – Excluding and unexpected for submission types not specified in section 1.2.

5.3 Rule 457(r) Lines

The following validations are provided for lines specifying Rule457rFlg, for applicable submission types as specified in section 1.2.

FFD Element \ Offering Type	Fees to be paid	Fees previously paid	Validation*
PrevslyPdFlg	W, FA		
OfferingSctyTp	W		Should be a valid EDGAR Security Type for this rule as specified in the “Security Types Based on Rule” section 1.1 above
OfferingSctyTitl	W, T		
AmtSctiesRegd	NR3, UO		
MaxOfferingPricPerScty	NR1, UO		
MaxAggtOfferingPric	NR, UO		
FeeRate	O, FD	UO	
FeeAmt	O, NR2		
OfferingNote	W, HTML		

In a context with lineNo dimensions:

- W – Required, including any additional validation in adjacent column (warning).
- O – Optional.
- T – EDGAR text field validations, regex: `[0-9A-Za-z`~!@#$$%&*(). [\] {} | \: ; " ' < > , _ ? / = \t \n \r \f + -] {1,150}` (warning).
- HTML – XHTML encoded text block (^ and non-ASCII must also be &#-encoded).
- FA – Should be false for non-amendment submission types (S-1, S-3, S-3ASR, S-3D, S-11, N-2, N-2ASR, F-1, F-3, F-3ASR, F-3D, SF-1, SF-3, S-4, S-4EF, N-14 8C, F-4, F-10, F-10EF, SF-1MEF, SF-3MEF, N-2MEF, S-3MEF, F-3MEF, F-1MEF, F-4MEF, N-14MEF, S-1MEF, S-4MEF, S-11MEF, S-8).
- FD – Should match the fee rate of the day submitted.
- NR – Number ranging from 0 to 99,999,999,999.99 inclusive.
- NR1 – Number ranging from 0 to 999,999,999,999.9999.
- NR2 – Number ranging from 0 to 999,999,999,999.99 inclusive.

- NR3 – Number ranging from 0 to 999,999,999,999 inclusive.
- UO – Unexpected, may be omitted.
- Validation* – Excluding and unexpected for submission types not specified in section 1.2.

5.4 Rule 457(s) Lines

The following validations are provided for lines specifying Rule457sFlg, for applicable submission types as specified in section 1.2.

FFD Element \ Offering Type	Fees to be paid	Fees previously paid	Validation*
PrevslyPdFlg	W, FA		
OfferingSctyTp	W		Should be a valid EDGAR Security Type for this rule as specified in the "Security Types Based on Rule" section 1.1 above
OfferingSctyTitl	W, T		
AmtSctiesRegd	NR3, UO		
MaxOfferingPricPerScty	NR1, UO		
MaxAggtOfferingPric	NR, UO		AmtSctiesRegd × MaxOfferingPricPerScty; 0 is allowed.
FeeRate	O, FD	UO	
FeeAmt	O, NR2		
OfferingNote	W, HTML		

In a context with lineNo dimensions:

- W – Required, including any additional validation in adjacent column (warning).
- O – Optional.
- T – EDGAR text field validations, regex:
[0-9A-Za-z`~!@#\$\$%&*(). [\]\{\}\|\;\;"'<>,_?/=\\t\\n\\r\\f+-]{1,150} (warning).
- HTML – XHTML encoded text block (^ and non-ASCII must also be &#-encoded).
- FA – Should be false for non-amendment submission types (SF-3).
- FD – Should match the fee rate of the day submitted.
- NR – Number ranging from 0 to 99,999,999,999,999.99 inclusive.
- NR1 – Number ranging from 0 to 999,999,999,999.9999.
- NR2 – Number ranging from 0 to 999,999,999,999.99 inclusive.
- NR3 – Number ranging from 0 to 999,999,999,999 inclusive.
- UO – Unexpected, may be omitted.
- Validation* – Excluding and unexpected for submission types not specified in section 1.2.

5.5 Rule 457(u) Lines

The following validations are provided for lines specifying Rule457uFlg, for applicable submission types as specified in section 1.2.

Offering Type FFD Element	Fees to be paid	Fees previously paid	Validation*
PrevslyPdFlg	W, FA		
OfferingSctyTp	W		Should be a valid EDGAR Security Type for this rule as specified in the "Security Types Based on Rule" section 1.1 above
OfferingSctyTitl	W, T		
AmtSctiesRegd	UW		
MaxOfferingPricPerSc ty	UW		
MaxAggtOfferingPric	UW		
FeeRate	UW		
FeeAmt	UW		
OfferingNote	W, HTML		

In a context with lineNo dimensions:

- W – Required, including any additional validation in adjacent column (warning).
- T – EDGAR text field validations, regex: [0-9A-Za-z`~!@#\$\$%&*(). [\]\}|\;\;"'<>,_?/=\\t\\n\\r\\f+-]{1,150} (warning).
- HTML – XHTML encoded text block (^ and non-ASCII must also be &#-encoded).
- FA – Should be false for non-amendment submission types (S-1, S-3, S-3D, F-1, F-3, F-3D).
- UW – Unexpected, should be omitted.
- Validation* – Excluding and unexpected for submission types not specified in section 1.2.

5.6 Rule "Other" Lines

The following validations are provided for lines specifying FeesOthrRuleFlg, for applicable submission types as specified in section 1.2.

FFD Element \ Offering Type	Fees to be paid	Fees previously paid	Validation*
PrevsllyPdFlg	W, FA		
OfferingSctyTp [1]	W		Should be a valid EDGAR Security Type for this rule as specified in the "Security Types Based on Rule" section 1.1 above
OfferingSctyTitl [1]	W, T		
AmtSctiesRegd [1]	O, NR3		
MaxOfferingPricPerScty [1]	O, NR1		
MaxAggtOfferingPric [1]	O, NR	DB	AmtSctiesRegd × MaxOfferingPricPerScty
FeeRate [1]	O, FD	UO	
FeeAmt [1]	W, NR2		MaxAggtOfferingPric × FeeRate When MaxAggtOfferingPric is absent FeeAmt should equal 0.
OfferingNote [1]	W, HTML		

In a context with lineNo dimensions:

- ¹ – Not applicable when Rule 457(f) is specified for the same context (see 5.9 Rule 457(f)).
- W – Required, including any additional validation in adjacent column (warning).
- O – Optional.
- T – EDGAR text field validations, regex:
[0-9A-Za-z`~!@#\$\$%&*(). [\]{}|\;\:;'"<>,_?/=\\t\\n\\r\\f+-]{1,150} (warning).
- HTML – XHTML encoded text block (^ and non-ASCII must also be &#-encoded).
- FA – Should be false for non-amendment submission types (S-1, S-3, S-3ASR, S-3D, S-11, N-2, N-2ASR, F-1, F-3, F-3ASR, F-3D, SF-1, SF-3, S-4, S-4EF, N-14 8C, F-4, F-10, F-10EF, SF-1MEF, SF-3MEF, N-2MEF, S-3MEF, F-3MEF, F-1MEF, F-4MEF, N-14MEF, S-1MEF, S-4MEF, S-11MEF, S-8).
- FD – Should match the fee rate of the day submitted.
- NR – Number ranging from 0 to 99,999,999,999,999.99 inclusive.
- NR1 – Number ranging from 0 to 999,999,999,999.9999.
- NR2 – Number ranging from 0 to 999,999,999,999.99 inclusive.
- NR3 – Number ranging from 0 to 999,999,999,999 inclusive.
- DB – Maximum Aggregate Offering Price (MAOP) amount provided should match the prior filing using the Security Type and Security Class Title combination for the file number specified on the filing.

- UO – Unexpected, may be omitted.
- Validation* – Excluding and unexpected for submission types not specified in section 1.2.

5.7 Rule 415(a)(6) Lines

The following validations are provided for lines specifying Rule415a6Flg, for applicable submission types as specified in section 1.2.

FFD Element \ Offering Type	Fees to be paid	Fees previously paid	Validation*
PrevslyPdFlg	UW		
OfferingSctyTp	W		Should be a valid EDGAR Security Type for this rule as specified in the "Security Types Based on Rule" section 1.1 above
OfferingSctyTitl	W, T		
AmtSctiesRegd	DB, NR3		
MaxOfferingPricPerScty	O, NR1		
MaxAggtOfferingPric	W, DB, NR		
FeeRate	UW		
FeeAmt	UW		
CfwdFormTp	W		Should be a valid EDGAR Form Type
CfwdPrrFileNb	W		Validate that it has the following (Securities Act) File Number prefixes: 333, 033, 002
CfwdPrrFctvDt	D, DB		
CfwdPrevslyPdFee	W, NR2		
OfferingNote	O, HTML		

In a context with lineNo dimensions:

- W – Required, including any additional validation in adjacent column (warning).
- O – Optional.
- D – EDGAR date field validations, expected Value between 1980-01-01 and 2050-12-31 (warning).
- T – EDGAR text field validations, regex:
[0-9A-Za-z~!@#\$\$%&*(). [\]\{\}\|\;\;"'<>,_?/=\\t\\n\\r\\f+-]{1,150} (warning).
- HTML – XHTML encoded text block (^ and non-ASCII must also be &#-encoded).
- NR – Number ranging from 0 to 99,999,999,999,999.99 inclusive.

- NR1 – Number ranging from 0 to 999,999,999,999.9999.
- NR2 – Number ranging from 0 to 999,999,999,999.99 inclusive.
- NR3 – Number ranging from 0 to 999,999,999,999 inclusive.
- DB – Validate with EDGAR Database.
- UW – Unexpected, should not be provided.
- Validation* – Excluding and unexpected for submission types not specified in section 1.2.

5.8 Rule 0-11 Lines

The following validations are provided for lines specifying Rule011Flg or having it deemed true as noted in section 5, for applicable submission types as specified in section 1.2.

Offering Type FFD Element	Fees to be paid	Fees previously paid	Validation*
PrevslyPdFlg	W, FA		
TxValtn [1]	W, NR		
FeeRate	W, FD	UO	
FeeAmt [1]	W, NR2, CEF		MaxAggtOfferingPrice × FeeRate
OfferingNote	W, HTML		

In a context with lineNo dimensions:

- ¹ – For amendment filings, this field may be blank for “Fees To be Paid” lines.
- W – Required, including any additional validation in adjacent column (warning).
- HTML – XHTML encoded text block (^ and non-ASCII must also be &#-encoded).
- FA – Should be false for non-amendment submission types (SC 13E1, SC 13E3, SC13E4F, PREM14A, PREM14C, SC TO-I, SC TO-T, SC14D1F).
- FD – Should match the fee rate of the day submitted.
- NR – Number ranging from 0 to 99,999,999,999,999.99 inclusive.
- NR2 – Number ranging from 0 to 999,999,999,999.99 inclusive.
- CEF – Closed End Funds (parameter) warning if overridden with 0.
- UO – Unexpected, may be omitted. Warning if specified.
- Validation* – Excluding and unexpected for submission types not specified in section 1.2.

5.9 Rule 457(f) Lines

The following validations are provided for lines specifying Rule457fFlg, which must be used on a line (i.e., the flag facts having same lineNo dimension) with Rule457aFlg, Rule457oFlg, or FeesOthrRuleFlg for applicable submission types as specified in section 1.2.

FFD Element \ Offering Type	Fees to be paid	Fees previously paid	Validation*
OfferingSctyTp	W		Should be a valid EDGAR Security Type for this rule as specified in the "Security Types Based on Rule" section 1.1 above
OfferingSctyTitl	W, T		
AmtSctiesRegd 457(a)	W, NR3		
AmtSctiesRegd 457(o), Other	O, NR3		
MaxOfferingPricPerScty	UO, NR1		
MaxAggtOfferingPric	W, NR		AmtSctiesRegd x MaxOfferingPricPerScty
FeeRate	W, FD	UO	
FeeAmt	W, NR2	DB	MaxAggtOfferingPric x FeeRate
The following are fee note facts, usually displayed in a footnote style below table containing 457(f) facts above			
AmtSctiesRcvd	W, NR3		
ValSctiesRcvdPerShr	W, NR1		
ValSctiesRcvd	W, NR		AmtSctiesRcvd x ValSctiesRcvdPerShr
CshRcvdByRegistrantInTx	O, NR		
CshPdByRegistrantInTx	O, NR		
FeeNoteMaxAggtOfferingPric	I, NR		ValSctiesRcvd + CshRcvdByRegistrantInTx - CshPdByRegistrantInTx
OfferingNote	W, HTML		

In a context with lineNo dimensions:

- W – Required, including any additional validation in adjacent column (warning).
- O – Optional.
- T – EDGAR text field validations, regex:
[0-9A-Za-z`~!@#\$\$%&*(). [\]\{\}\|\;\;"' <> ,_?/= \t \n \r \f + -] {1,150} (warning).
- HTML – XHTML encoded text block (^ and non-ASCII must also be &#-encoded).
- FD – Should match the fee rate of the day submitted.

- NR – Number ranging from 0 to 99,999,999,999.99 inclusive.
- NR1 – Number ranging from 0 to 999,999,999.9999 inclusive.
- NR2 – Number ranging from 0 to 999,999,999.99 inclusive.
- NR3 – Number ranging from 0 to 999,999,999 inclusive.
- DB – Amount of Registration Fee provided should match the prior filing using the Security Type and Security Class Title combination for the file number specified on the filing.
- UO – Unexpected, may be omitted.
- I – Info msg if negative, will be processed as zero.
- Validation* – Excluding and unexpected for submission types not specified in section 1.2.

5.10 General Instructions II.H (Exchange Offers) and II.I (Business Combinations)

The validations in section 5.9 are also applicable for lines specifying GnlInstrlIhiFlg, which must be used on a line (i.e., the flag facts having same lineNo dimension) with Rule457aFlg, Rule457oFlg, or FeesOthrRuleFlg for applicable submission types F-10, F-10/A, and F-10EF.

6 OFFSET TABLE

Offset table facts are grouped by lineNo dimension into lines. Validations are performed by line (on the facts of the table which have the same lineNo dimension member). Dimensional errors (missing lineNo dimension) are according to applicable XBRL standard.

Offset table lines are grouped into two Offset Types: Offset Claim and Offset Source. An Offset Claim line has a value of true for the OffsetClmdInd element. An Offset Source line has a value of false for the OffsetClmdInd element.

6.1 Offset Table Rule Flags

The rule flags identify the rule applicable to a line, one of Rule457bOffsetFlg, Rule011a2OffsetFlg, or Rule457pOffsetFlg may be specified for a line.

6.2 Rule 457(b) or 0-11(a)(2) Lines

The following validations are provided for lines specifying Rule457bOffsetFlg or Rule011a2OffsetFlg, for applicable submission types as specified in section 1.3.

Offset Type	Offset Claim	Offset Source	Validation*
FFD Element			
OffsetClmdInd	W		A fee offset claim line requires at least one fee offset source line
OffsetPrrFilerNm	UW	W, T, DB	

FFD Element \ Offset Type	Offset Claim	Offset Source	Validation*
OffsetPrrFormTp	W, DB		Should be a valid EDGAR Form Type
OffsetPrrFileNb	W, DB		Validate it includes the following (Securities Act/Exchange Act) File Number prefixes: 333, 033, 002, 001, 811, 814, 005, 000
OffsetClmInltFilgDt	W, D, Future	UW	
OffsetSrcFilgDt	UW	W, D, Future	
OffsetClmdAmt	W, NR	UW	
OffsetPrrFeeAmt	UW	W, NR, DB	
OffsetExpltnForClmdAmt	WSA, HTML	U	
OffsetNote	O, HTML		

In a context with lineNo dimensions:

- W – Required, including any additional validation in adjacent column (warning).
- O – Optional
- WSA – Required when claiming from a Securities Act filing (file number prefixes 333, 033, 002 file number). Optional when claiming from the Exchange Act filings (file number prefixes 811, 814, 005, 001,000).
- D – EDGAR date field validations, expected Value between 1980-01-01 and 2050-12-31 (warning).
- T – EDGAR text field validations, regex: [0-9A-Za-z`~!@#\$\$%&*(). []{|\\:;""<>_?/=\\t\\n\\r\\f+-]{1,150} (warning).
- HTML – XHTML encoded text block (^ and non-ASCII must also be &#-encoded).
- NR – Number ranging from 0 to 99,999,999,999.99 inclusive.
- DB – Validate prior filing.
- UW – Unexpected, warning.
- U – Unexpected.
- Future – Should not be a future date.
- Validation* – Excluding and unexpected for submission types not specified in section 1.3.

6.3 Rule 457(p) Lines

The following validations are provided for lines specifying Rule457pOffsetFlg, for applicable submission types as specified in section 1.3.

FFD Element \ Offset Type	Offset Claim	Offset Source	Validation*
OffsetClmdInd	W		A fee offset claim line requires at least one fee offset source line
OffsetPrrFilerNm	W, T, DB		
OffsetPrrFormTp	W, DB		Should be a valid EDGAR Form Type
OffsetPrrFileNb	W, DB		Validate it includes the following (Securities Act) File Number prefixes: 333, 033, 002
OffsetClmInitlFilgDt	W, D Future	UW	
OffsetSrcFilgDt	UW	W, D, Future	
OffsetClmdAmt	W, NR	UW	
OffsetPrrSctyTp	W	UW	Should be a valid EDGAR Security Type
OffsetPrrSctyTitl	W, T	UW	
OffsetPrrNbOfUnsoldScties	W, NR3	UW	
OffsetPrrFeeAmt	UW	W, NR, DB	
OffsetNote	O, HTML		
TermntnCmpltnWdrwl	W, HTML	U	

In a context with lineNo dimensions:

- W – Required, including any additional validation in adjacent column (warning).
- O – Optional
- D – EDGAR date field validations, expected Value between 1980-01-01 and 2050-12-31 (warning).
- T – EDGAR text field validations, regex:
[0-9A-Za-z`~!@#\$\$%&*(). [\]\{\}\|\;\:\;"'<>,_?/=\\t\\n\\r\\f+-]{1,150} (warning).
- HTML – XHTML encoded text block (^ and non-ASCII must also be &#-encoded).
- NR – Number ranging from 0 to 99,999,999,999,999.99 inclusive.
- NR3 – Number ranging from 0 to 999,999,999,999 inclusive.
- DB – Validate prior filing.
- UW – Unexpected, warning.
- U – Unexpected.
- Future – Should not be a future date.

- Validation* – Excluding and unexpected for submission types not specified in section 1.3.

7 COMBINED PROSPECTUS TABLE

Combined Prospectus table facts are grouped by lineNo dimension into lines. Validations are performed by line (on the facts of the table which have the same lineNo dimension member). Dimensional errors (missing lineNo dimension) are according to applicable XBRL standard.

7.1 Combined Prospectus Table Rule Flags

The rule flags identify the rule applicable to a line, Rule429CmbndPrspctsFlg should be specified for each line.

7.2 Combined Prospectus Lines Specifying Rule 429

The following validations are provided for lines specifying Rule429CmbndPrspctsFlg, for applicable submission types as specified in section 1.3.

FFD Element	Combined Prospectus	Validation*
Rule429SctyTp	W	Should be a valid EDGAR Security Type
Rule429SctyTitl	W, T	
Rule429NbOfUnsoldScties	NR3, DB	
Rule429AggtOfferingAmt	NR, DB	
Rule429EarlierFormTp	W	Should be a valid EDGAR Form Type
Rule429EarlierFileNb	W, DB	Validate it includes the following (Securities Act) File Number prefixes: 333, 033, or 002, and that it is not the same file number for offset claims in the Offset Table (section 4) lines.
Rule429InitFctvDt	W, D, Future	
Rule429PrspctsNote	O, HTML	

In a context with lineNo dimensions:

- W – Required, including any additional validation in adjacent column (warning).
- T – EDGAR text field validations, regex:
[0-9A-Za-z`~!@#%&*(). [\]{}|\;\:;'"<>_/?/=\\t\\n\\r\\f+-]{1,150} (warning).
- HTML – XHTML encoded text block (^ and non-ASCII must also be &#-encoded).
- D – EDGAR date field validations, expected Value between 1980-01-01 and 2050-12-31 (warning).
- NR – Number ranging from 0 to 99,999,999,999,999.99 inclusive.
- NR3 – Number ranging from 0 to 999,999,999,999 inclusive.

- DB – Validate with EDGAR Database.
- Future – Should not be a future date.
- Validation* – Excluding and unexpected for submission types not specified in section 1.3.

8 SECURITIES, 424I

8.1 Securities, 424I Table Rule Flags

424I table facts are grouped by lineNo dimension into lines. Validations are performed by line (on the facts of the table which have the same lineNo dimension member). Dimensional errors (missing lineNo dimension) are according to applicable XBRL standard.

- **Note:** There are no rule flags for the 424I table.

8.2 Submission Type 424I Table Lines

The following validations are provided for lines of submission type 424I.

FFD Element	Securities, 424I	Validation*
OfferingSctyTitl	W, T	
AggtSalesPricFsclyr	W, NR	
AggtRedRpPricFsclyr	W, NR	
AggtRedRpPricPrrFsclyr	W, NR	
NetSalesAmt	W, NR	Required when AggtSalesPricFsclyr greater than AggtRedRpPricFsclyr + AggtRedRpPricPrrFsclyr, then NetSalesAmt = AggtSalesPricFsclyr - AggtRedRpPricFsclyr - AggtRedRpPricPrrFsclyr
AmtRedCdts	W, NR4	When AggtSalesPricFsclyr less than AggtRedRpPricFsclyr + AggtRedRpPricPrrFsclyr then AmtRedCdts = AggtSalesPricFsclyr - AggtRedRpPricFsclyr - AggtRedRpPricPrrFsclyr
FeeRate	W, FD	
FeeAmt	W, NR	
FeeNote	O, HTML	

In a context with lineNo dimensions:

- W – Required, including any additional validation in adjacent column (warning).
- T – EDGAR text field validations, regex:

[0-9A-Za-z`~!@#%&*(). [\]{}|\;\:;'"<>,_?/=\\t\\n\\r\\f+-]{1,150} (warning).

- HTML – XHTML encoded text block (^ and non-ASCII must also be &#-encoded).
- NR – Number ranging from 0 to 99,999,999,999.99 inclusive.
- NR4 – Number ranging from -9,999,999,999.99 to 0 inclusive.
- FD – Should match the fee rate of the day submitted.
- Validation* – Excluding and unexpected for submission types not specified in section 1.3.

8.3 Submission Type 424I Entries in the Submission Table

Certain 424I FFD elements apply to the Submission Table (instead of the breakdown lines of the 424I Table of this section). Those elements are shown above in section 2, Submission Table.