



Filing Fee Beta User Guide

Valid October 2, 2023--December 22, 2023



Filing Fee Beta

User Guide

Disclaimer

The Securities and Exchange Commission (“SEC” or “Commission”) is making available to the public this EDGAR Filing Fee Beta User Guide (“Filing Fee Beta User Guide”) for use in connection with testing in the EDGAR Filing Fee Beta environment, scheduled to begin October 2, 2023. The SEC has not approved, may approve or disapprove, and may revise any of the content of the Filing Fee Beta User Guide. The SEC’s provision of the Filing Fee Beta User Guide does not indicate Commission approval or disapproval of any changes relating to the EDGAR system or the EDGAR Filer Manual. Please see the [EDGAR Filing Fee Beta Information for Filers page](#) for more information. The contents of this document are intended for use in connection with EDGAR Filing Fee Beta testing, scheduled to conclude on December 22, 2023, and the document should not be relied upon past that date or for any other purposes.



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1. INTRODUCTION

The SEC is offering filers a public-facing EDGAR Filing Fee Beta from October 2, 2023, to December 22, 2023. The EDGAR Filing Fee Beta permits filers and filing agents to construct filing fee-related information in a structured Inline XBRL format via an Online Tool, the Fee Exhibit Preparation Tool (FEPT), or filer-constructed Inline XBRL fee exhibits. The SEC seeks to provide filers and filing agents an opportunity to gain experience with constructing, submitting, and processing structured fee exhibits using Inline XBRL, and to test other technical aspects of the new rules for filing fees. The SEC's goal is to further improve the overall system usability. To this end, filers and filing agents are encouraged to submit their observations and experiences with the EDGAR Filing Fee Beta through the Evaluation Form available on the EDGAR Filing Website.

2. PREPARING AN INLINE XBRL FILING FEE EXHIBIT

This section 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 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



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submission and will issue warnings for any validation failures caused by incorrect or incomplete structured filing fee-related information. EDGAR will accept filings regardless of validation errors, however, until approximately October 31, 2025 (three months after the end of the final compliance period).

- January 31, 2024—Filers 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

2.1 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 can 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. This helps to prevent erroneous filings which could possibly require filers to resubmit the filing and pay additional filing fees.

Filers can assemble, validate, and generate the EX-FILING FEES exhibit using FEPT. When assembling fee data, filers can 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.



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Filers can 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.

2.2 Accessing FEPT

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

1. Select a fee bearing submission, for example S-1, from the “EDGARLink Online Submission Type Selection” page. The EDGARLink Online Main page for S-1 displays.
2. 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.
3. Navigate to the “Documents” tab and select the “Attach Inline XBRL Fee Tagging exhibit?” check box.

Note: For information on how to enable the “Fee Exhibit Preparation Tool” hyperlink based on the submission type, refer to Section 2.3 “[Pre-requisites for Enabling the Fee Exhibit Preparation Hyperlink.](#)”

4. 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



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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.”

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.”

The screenshot displays the EDGARLink Online interface. At the top, the U.S. Securities and Exchange Commission logo and the text "U.S. SECURITIES AND EXCHANGE COMMISSION Electronic Data Gathering, Analysis, and Retrieval EDGARLink Online" are visible. Below this, a navigation bar includes tabs for "Main", "Documents", "Notifications", "Module/Segment", and "Payor Info". The "Payor Info" tab is selected. On the left, a "Form S-1" sidebar shows the "Filer CIK" field with the value "0000350001" and a "Document Count" of "0". Below this, there is a checkbox for "Attach Inline XBRL Fee Tagging exhibit?" which is checked, and a hyperlink for "Fee Exhibit Preparation Tool". The main content area is titled "Attached Documents List" and features a table with columns for "File Name*", "Type*", "Description", and "Errors". Above the table are buttons for "Add Document", "Delete Document", "View Document", "Doc Validation", "Move Doc Up", and "Move Doc Down". A "Display" dropdown menu is set to "25".

Figure 2-1: Fee Exhibit Preparation Tool hyperlink

5. Enter the Payor CIK and Payor CCC, if applicable, on the “Payor Info” tab.
6. Select the “Fee Exhibit Preparation Tool” hyperlink to access FEPT. FEPT opens and displays the Terms of Use. Refer to Section 2.4 for information on the FEPT Terms of Use.



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2.3 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. For a list of MEF submission types, refer to Chapter 3 “Index to Forms” in the EDGAR Filer Manual, Volume II: EDGAR Filing.

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.

2.4 FEPT Terms of Use

Prior to using FEPT, filers must read and accept the following **Terms of Use**:

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



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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 can 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.



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2.5 Adding Offering Line(s) to Table 1

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

- Rule 457(a)
- Rule 457(o)
- Rule 457(r)
- Rule 457(s)
- Rule 457(u)
- Rule Other
- Rule 457(f)¹

Filers can 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 2.2.
2. Select the + icon to add an offering line under “Table 1: Newly Registered and Carry Forward Securities”.

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 foot note. For a list of fields that pertain to Rule 457(f), see “Data Fields and Values for Rule 457(f)” in Section 2.5.



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Table 1: Newly Registered and Carry Forward Securities

Select the Fee Calculation or Carry Forward Rule

Fee Calculation or Carry Forward Rule Rule 457(a)

Rule 457(a): For an offering line referencing 457(a), an issuer will register (and pay the fee for) a specific number of shares and not a specific dollar amount. For offering lines referencing this rule, Amount registered and Proposed Maximum Offering Price Per Unit are multiplied together for calculating the Maximum Aggregate Offering Price. If the number of shares or other units of securities to be offered is increased by an amendme... [\[+\] Read more](#)

Specify the Fee Transaction

Fees To Be Paid Fees Previously Paid

Combine with Rule 457(f)? No Yes

For a fee calculated as specified in Rule 457(f) (§230.457(f) of this chapter), enter "457(a)", "457(o)" or "Other", as applicable from the "Fee calculation or carry forward rule" drop down, and select "Yes" as a response to the "Combine with Rule 457(f)" option.... [\[+\] Read more](#)

Enter the Fields, As Applicable.

| | | |
|--|---|--|
| Security Type Select <small>Security Type Being Registered, Offered or Sold</small> | Security Class Title <input type="text"/> <small>Name of the Securities Being Registered, Offered or Sold</small> | Amount Registered <input type="text"/> <small>Number of the Securities Being Registered, Offered or Sold</small> |
| Proposed Maximum Offering Price per Unit \$ <input type="text"/> <small>Value Must Be in US Dollars Only</small> | Maximum Aggregate Offering Price \$ <input type="text"/> <small>Value Must Be in US Dollars Only</small> | Amount of Registration Fee \$ <input type="text"/> <small>Value Must Be in US Dollars Only</small> |

Fee Note (optional)

Character count: 0
Fee Notes Will Be Displayed As Footnotes in the Exhibit

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

3. Select either “Fees To Be Paid” or “Fees Previously Paid,” to enter information for the relevant part of Table 1.
 - 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.
 - For securities already included on a prior filing for the registration, select the “Fees Previously Paid.”
4. 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.



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5. Enter a title of the class of securities to be offered using this registration statement in the “Security Class Title” field.
6. Enter the number of shares initially being registered in the “Amount Registered” field, if applicable for the rule selected.
7. Enter the price per share in the “Proposed Maximum Offering Price per Unit” field, if applicable for the rule selected.
8. 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.”
9. 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 can override the automatically calculated “Amount of Registration Fee” for the previously paid line.



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10. Enter a fee note (optional) to disclose specific details relating to the fee calculation to clarify the information presented for a particular offering line in Table 1.
11. 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 # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---------|---------------------------------------|---------------------------------|--|
| 1. | 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 Chapter 3 in this document. |



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| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---------|-----------------------------|---|---|
| 2. | Specify the Fee Transaction | <ul style="list-style-type: none"> • Fees To Be Paid • Fees Previously Paid | <p>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”</p> <p>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. 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</p> |



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| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---------|----------------------|---------------------------------|---|
| 3. | Security Type | Equity | <p>Refers to the type of securities to be offered using this registration statement. The options displayed are based on the Fee Calculation Rule selected:</p> <ul style="list-style-type: none"> • 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 |
| 4. | Security Class Title | Class B Common Shares | The title of the class of securities to be offered using this registration statement. |
| 5. | Amount Registered | 70,000 | The number of securities of a specified class that are initially being registered. Integer value can range from 0 to 999,999,999,999. |



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| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---------|--|---------------------------------|--|
| 6. | Proposed Maximum Offering Price Per Unit | 2.0 | The price per unit for the security. The decimal values can range from 0 to 999,999,999,999.9999. |
| 7. | 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 can range from 0 to 99,999,999,999,999.99. |
| 8. | Fee Rate | 0.0001102 | Current fee rate for Offering and Transactional submissions as read from the “Fee Rate Table” (read-only field) displayed on the EDGAR Filing Website. |



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| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---------------------------|----------------------------|---------------------------------|--|
| 9. | 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. |
| 10. | Fee Note | Text | 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. |
| Carry Forward Data | | | |
| 11. | Carry Forward Form Type | S-3 | The form type of the earlier registration statement from which securities are to be carried forward. |



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| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---------|--------------------------------------|---------------------------------|---|
| 12. | 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. |
| 13. | Carry forward Initial Effective Date | 06/12/2022 | <p>Initial effective date of the earlier registration statement from which the securities are to be carried forward.</p> <p>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.</p> |



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| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---------|----------------------------------|---------------------------------|--|
| 14. | Amount Registered | 50,000 | <p>Enter the number of securities to be carried forward. (This field is optional if the prior registration relied on Rule 457(o).)</p> <p>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.</p> |
| 15. | Maximum Aggregate Offering Price | 470,000 | <p>The Maximum Aggregate Offering Price of the securities to be carried forward.</p> <p>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.</p> |



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| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---------|---|---------------------------------|---|
| 16. | 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. |
| 17. | Fee Note | Text | 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 can 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.



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Data Fields and Values for Rule 457(f)

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---------|--|---|--|
| 18. | 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). For a list of rules applicable to each submission type, refer to Chapter 3 in this document. |
| 19. | Combine with Rule 457(f)? | <ul style="list-style-type: none"> • 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). |
| 20. | 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 can range from 0 to 999,999,999,999. |
| 21. | 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 can range from 0 to 999,999,999,999.9999. |



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| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---------|---|---------------------------------|---|
| 22. | 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.” |
| 23. | 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 can range from 0 to 99,999,999,999,999.99. |
| 24. | 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 can range from 0 to 99,999,999,999,999.99. |



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| | | | |
|-----|----------------------------------|--------------|---|
| 25. | Maximum Aggregate Offering Price | 1,700,000.00 | <p>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.</p> <p>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.”</p> <p>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.”</p> <p>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</p> |
|-----|----------------------------------|--------------|---|



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| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---------|------------|---------------------------------|---|
| | | | 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. |

Adding Transaction Valuation Data

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



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Use This Form To Generate an EX-FILING FEES Exhibit.

| | | |
|---|------------------------------|---------------------------|
| Filer CIK ⓘ 0000350001 Lookup previous filing | Submission Type ⓘ SC 13E1 | Form Type ⓘ Rule 13e-1 |
|---|------------------------------|---------------------------|

Name of Filer ⓘ
Company Number Three

Fee Rate ⓘ
0.0001102
(as of 10/01/2022)

Table 1: Transaction Valuation

Rule 0-11: Filing fees for certain acquisitions, dispositions, business combinations, consolidations or similar transactions.

Specify the Fee Transaction ⓘ
 Fees To Be Paid Fees Previously Paid

Enter the Fields, As Applicable.

| | |
|--|---|
| Transaction Valuation ⓘ \$ <small>Value Must Be in U.S. Dollars Only</small> | Amount of Filing Fee ⓘ \$ <small>Value Must Be in U.S. Dollars Only</small> |
|--|---|

Transaction Valuation Explanation ⓘ

Character count: 0
Fee Notes Will Be Displayed As Footnotes in the Exhibit

Figure 2-3: Add transaction valuation data in “Table 1: Transaction Valuation

Data Fields and Values for Rule 0-11



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| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---------|----------------------|---------------------------------|---|
| 26. | 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. For a list of rules applicable to each submission type, refer to Chapter 3 in this document. |



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| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---------|-----------------------|---------------------------------|--|
| 27. | Transaction Valuation | 50,000 | <p>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.</p> <p>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 can range from 0 to 99,999,999,999,999.99.</p> |



Filing Fee Beta

User Guide

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---------|---|---------------------------------|--|
| 28. | Proposed Maximum Aggregate Value of Transaction | 50,000 | <p>Transaction valuation computed pursuant to Exchange Act Rule 0-11. Applicable to submission types PREM14A, PREM14C, PRER14A, and PRER14C.</p> <p>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 can range from 0 to 99,999,999,999,999.99.</p> |
| 29. | Fee Rate | 0.0001102 | <p>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.</p> |



Filing Fee Beta

User Guide

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---------|----------------------|---------------------------------|---|
| 30. | 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. |

2.5.1 The EDGARLink Online Offerings & Fees Page

During the compliance period (described in [Chapter 2](#) of this document), filers can continue to provide Offerings & Fees data and attach the EX-FILING FEES exhibit in official HTML or ASCII 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 and simulates the facing page of the registration statement for normal registration offerings. 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.



Filing Fee Beta User Guide

U.S. SECURITIES AND EXCHANGE COMMISSION
Electronic Data Gathering, Analysis, and Retrieval
EDGARLink Online

Main Documents Notifications Module/Segment Fee Offsets Offerings & Fees

SAVE PRINT SUBMIT RESTORE HELP EXIT

Form S-1
Filer CIK
Payor CIK
Payor CCC
Fee Paid*

Offerings & Fees *Indicates required field

| Security Type | Type of Payment | Amount Being Registered | Proposed Maximum Offering Price per Unit | Proposed Maximum Aggregate Offering Price |
|--------------------------|-----------------|-------------------------|--|---|
| <input type="checkbox"/> | | | | |

Add Another Line Delete Line

TOTAL DUE

| | |
|--------------|-----------------------------------|
| \$0.00 | Total Offering |
| x 0.00000027 | Fee Rate as of 10/01/2011 |
| \$0.00 | Total Fee |
| - | Total Offset from Fee Offset Page |
| \$0.00 | Fee Due |

U.S. Securities and Exchange Commission © 2009

Figure 2-4: Offerings & Fees page on the EDGARLink Online interface

The following Offerings & Fees Page is only for transactional submissions in the EDGARLink Online application.

U.S. SECURITIES AND EXCHANGE COMMISSION
Electronic Data Gathering, Analysis, and Retrieval
EDGARLink Online

Main Documents Notifications Module/Segment Fee Offsets Offerings & Fees

SAVE PRINT SUBMIT RESTORE HELP EXIT

Form SC 13E1
Filer CIK
Payor CIK
Payor CCC
Payment Method [Clear](#)
 FEDWIRE LOCKBOX
Fee Paid*

Offerings & Fees *Indicates required field

| | |
|----------------|-----------------------------------|
| | Fee Basis |
| x 0.0001140000 | Fee Rate as of 10/01/2011 |
| \$0.00 | Total Fee |
| - | Total Offset from Fee Offset Page |
| \$0.00 | Fee Due |

Figure 2-5: Offerings & Fees Page: Transactional Submission



Filing Fee Beta

User Guide

2.6 Adding Narrative Disclosure

With respect to shelf takedowns, filers can 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
- POSASR
- POS AM
- 424B1
- 424B2
- 424B3
- 424B4
- 424B5
- 424B7
- 424B8

Filers, when solely disclosing the narrative disclosure (i.e., have provided a “Yes” response to “Provide Only a Narrative Disclosure?”), must specify the Maximum Aggregate Amount or Maximum Aggregate Offering Price along with an explanation, and are not required to include data in Table 1, Table 2, and Table 3 (Offerings, Offsets, and Combined Prospectus).



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When the 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 narrative disclosure alone; or included 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, the system will validate that the filer has included either: a narrative disclosure alone and/or Table 1, Table 2, and/or Table 3 fee data when submitting N-2POSASR, POSASR, and POSAM filings. The system will generate a warning message if filers do not include the narrative tag and/or the tables.

2.7 Adding Offset Line(s) to Table 2

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

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.

Table 2: Fee Offset Claims and Sources

Select the Offset Rule.

Offset Rule

- Rule 457(b)
- Rule 0-11(a)(2)
- Rule 457(p)

Cancel Save

Figure 2-6: Table 2: Fee Offset Claims and Sources



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- 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.
 - 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.



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The screenshot shows a web form for filing a Fee Offset Claim. At the top, there are two radio buttons for "Fee Offset Type": "Claim" (selected) and "Source". Below this, the form is organized into several rows of input fields:

- Registrant or Filer Name:** A text input field.
- Form or Filing Type:** A dropdown menu with "Select form type" as the current selection.
- File Number:** A text input field.
- Initial Filing Date:** A date picker field.
- Fee Offset Claimed:** A text input field with a dollar sign (\$) and a note: "Value Must Be in U.S. Dollars Only."
- Security Type Associated with Fee Offset Claimed:** A dropdown menu with "Select" as the current selection.
- Security Title Associated with Fee Offset Claimed:** A text input field with a note: "Name of the Securities To Be Offset".
- Unsold Securities Associated with Fee Offset Claimed:** A text input field with a note: "Number of unsold securities being offset."
- Unsold Aggregate Offering Amount Associated with Fee Offset Claimed:** A text input field with a dollar sign (\$) and a note: "Value Must Be in US Dollars Only."
- Statement of Withdrawal, Termination, or Completion:** A large text area with a character count of 0 and a note: "Fee Notes Will Be Displayed As Footnotes in the Exhibit."
- Fee Note (optional):** A large text area with a character count of 0 and a note: "Fee Notes Will Be Displayed As Footnotes in the Exhibit."

At the bottom right of the form, there are two buttons: "Cancel" and "Save".

Figure 2-7: Fee Offset Claim fields

- viii. 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.
- ix. 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.
- x. In the “Statement of Withdrawal, Termination, or Completion” text box, provide a statement that the registrant has either withdrawn each prior



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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.

- xi. Enter a fee note (optional) to describe the offset being claimed.
 - xii. 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.



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- 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) 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 # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|----------------|-------------------|--|--|
| 31. | 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 Chapter 3 in this document. |



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| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|-------------------------|---------------------|---|--|
| 32. | Fee Offset Type | <ul style="list-style-type: none"> • 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). |
| Fee Offset Claim | | | |
| 33. | Form or Filing Type | Pick List; S-1 | The form or filing type of the prior filing from which the offset is claimed. |
| 34. | 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. |
| 35. | Initial Filing Date | 10/15/2022 | <p>The initial filing date of the prior filing from which the offset is claimed.</p> <p>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.</p> |



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| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---------|---|---------------------------------|--|
| 36. | Fee Offset Claimed | 5000 | <p>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 can range from 0 to 99,999,999,999,999.99.</p> <p>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.</p> |
| 37. | Explanation of the Basis for the Claimed Offset | Text | <p>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.</p> |
| 38. | Fee Note | Text | <p>Disclose details relating to the fee calculation as necessary to clarify the offset claim information presented in Table 2.</p> |



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| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---------|---|---------------------------------|---|
| 39. | 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. |
| 40. | 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. |
| 41. | 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. |



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| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---------|--|---------------------------------|---|
| 42. | Unsold Securities Associated With Fee Offset Claimed | 2000 | <p>Number of unsold securities registered on the earlier registration statement associated with the fee offset claimed. Integer value can range from 0 to 999,999,999,999.</p> <p>Relates to Rule 457(p) offset claim. This field is required if the securities were previously registered under Rule 457(a).</p> <p>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.</p> |



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| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---------|---|---------------------------------|---|
| 43. | Unsold Aggregate Offering Amount Associated with Fee Offset Claimed | 10,000 | <p>Aggregate offering amount of unsold securities registered on the earlier registration statement associated with the fee offset claimed. The decimal values can 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).</p> <p>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.</p> |
| 44. | Statement of Withdrawal, Termination or Completion | Text | 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). |
| 45. | Save | Button | Saves the data entered for the fee offset claim line. |



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| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---------------------------|--------------------------|---------------------------------|--|
| 46. | Cancel | Button | Clears the data entered for the fee offset claim line and removes input fields for the selected fee offset claim. |
| Fee Offset Sources | | | |
| 47. | 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. |
| 48. | Form or Filing Type | S-1 | The form or filing type of the earlier submission identified as a fee offset source. |
| 49. | 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. |
| 50. | Filing Date | 10/15/2020 | The filing date of the earlier submission identified as a fee offset source. |



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| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---------|---------------------------------|---------------------------------|--|
| 51. | Fee Paid with Fee Offset Source | 10,000 | <p>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.</p> <p>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.</p> |
| 52. | Fee Note | Text | Disclose specific details relating to the fee calculation as necessary to clarify the offset source information presented in Table 2. |
| 53. | Save | Button | Saves the data entered for the fee offset source line. |
| 54. | Cancel | Button | Clears the data entered for the fee offset source line and removes input fields for the selected fee offset source. |



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

“Certain data elements were not validated since the prior filing with file number <fileNumber> includes fee header data elements and the exhibit EX-FILING FEES is in unstructured format.”

2.7.1 The EDGARLink Online Fee Offset Information Page

During the compliance period (described at the beginning of [Chapter 2](#)), filers can continue to provide Offset data and attach the EX-FILING FEES exhibit in official HTML or ASCII format to the fee bearing submission form types where fee header information is required (an unofficial PDF of this exhibit is optional).

| CIK | Form Type | File Number | Offset Filing Date | Amount |
|--------------------------|-----------|-------------|--------------------|--------|
| <input type="checkbox"/> | | | | |

Figure 2-8: Fee Offsets page on the EDGARLink Online interface



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Filers can add multiple fee offsets for each submission. For directions on how to enter Offset data, see Section 7.3.8 “Entering Offerings & Fees Information” in the EDGAR Filer Manual, Volume II.

2.8 Adding Combined Prospectus Line(s) to Table 3

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 Prospectus”.

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.



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- 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.
- 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).
- 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).

Table 3: Combined Prospectuses

Select the Combined rule.

Rule [?]
Rule 429

Rule 429. If this Form includes a combined prospectus pursuant to Rule 429 under the Securities Act of 1933, provide the information that Table 3 requires for each earlier effective registration statement that registered securities that may be offered and sold using the combined prospectus. Include a separate row for each unique combination of security type and title of each class of those securities. The amount o... [\[+\] Read more](#)

Unallocated (Universal) Shelf? [?] No Yes

Enter the Fields, As Applicable.

Security Type [?] Select

Security Class Title [?] Name of the Securities To Be Registered, Offered or Sold

Form Type [?] Select form type

File Number [?]

Initial Effective Date [?]

Amount of Securities Previously Registered [?] Number of the Securities Being Registered, Offered or Sold

Maximum Aggregate Offering Price of Securities Previously Registered [?] \$ Value Must Be in US Dollars Only

Fee Note (optional) [?]
Character count: 0
Fee Notes Will Be Displayed As Footnotes in the Exhibit

Cancel Save

Figure 2-9: Table 3: Combined Prospectus



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10. Use the “Fee Note” to describe specific details as necessary to clarify the information presented in Table 3.

11. Click Save. “Table 3: Combined Prospectus” displays the newly added combined prospectus line.

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 Prospectus

| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|----------------|----------------------|--|---|
| 55. | Security Type | Debt | The type of securities previously registered that may be offered and sold using the combined prospectus. |
| 56. | 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. |
| 57. | 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. |



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| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---------|------------------------|---------------------------------|--|
| 58. | 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. |
| 59. | 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. |
| 60. | 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. |



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| Field # | Field Name | Example of Value to be Inserted | Definition (Limits of Field) |
|---------|--|---------------------------------|---|
| 61. | Initial Effective Date | 08/24/2023 | <p>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.</p> <p>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.</p> |
| 62. | Amount of Securities Previously Registered | 40,000 | <p>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 can range from 0 to 999,999,999,999.</p> |
| 63. | Maximum Aggregate Offering Price of Securities Previously Registered | 120,0000 | <p>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 can range from 0 to 99,999,999,999,999.99.</p> |
| 64. | Fee Note | Text | <p>Disclose specific details as necessary to clarify the information presented in Table 3.</p> |

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

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



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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 2-10: Editing Table 1 entries

2.10 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.

2.11 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  at the bottom of FEPT.



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U.S. SECURITIES AND EXCHANGE COMMISSION
Electronic Data Gathering, Analysis, and Retrieval (EDGAR)

Fee Totals
Amounts will tally as items are added or subtracted

- Total Registration Fees \$110.20
- (-) Total Fees Previously Paid \$0.00
- (-) Total Fee Offsets \$0.00
- Net Fee Due \$110.20

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 | Class A Common Shares | 457(a) | \$1,000,000.00 | \$110.20 | |
| Total Offering Amount: 1 | | | \$1,000,000.00 | \$110.20 | |

+ Add an Offering Line

Table 2: Fee Offset Claims and Sources

+ Add an Offset Line

Table 3: Combined Prospectuses

+ Add a Combined Prospectus Line

Save Preview Generate Exhibit

Figure 2-11: Save 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 can name your exhibit with a descriptive name to refer to your copy as



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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 2.2.
 - 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. The following Success message displays.

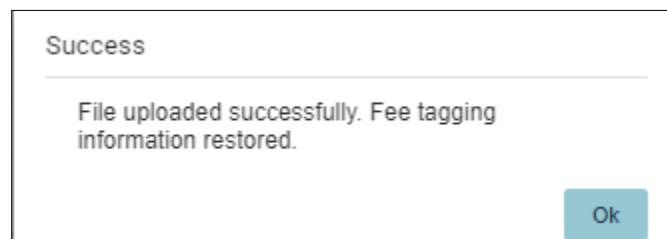


Figure 2-12: Restore a Saved Exhibit

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.

2.12 Previewing an EX-FILING FEES Fee Exhibit in Inline XBRL

Using the “Preview” function, filers can view an in-progress or fully completed filing fees exhibit in a browser. The Preview button is disabled until an offering, offset, or combined



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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 screenshot displays a web interface for entering filing fee data. It features two main sections: 'Table 2: Fee Offset Claims and Sources' and 'Table 3: Combined Prospectuses'. Each section has a light blue header and a white body with a plus sign icon and a text label: '+ Add an Offset Line' and '+ Add a Combined Prospectus Line' respectively. At the bottom right, there are three buttons: 'Save', 'Preview', and 'Generate Exhibit'.

Figure 2-13: Preview Function

The tagged EX-FILING FEES fee exhibit displays in a new browser tab.

2.13 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.



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

Success! Your files have been created.

Select the *Attach* button to attach the file to your submission. Select the *Download* button to download and save a copy to your local device. The Error Warning Report is for your personal records and does not need to be attached to your submission.

| | | | |
|-----------------------------|--|---|--|
| EX-FILING FEES | <input type="button" value="Attach fee exhibit to your submission"/> | <input type="button" value="Download"/> | <input type="button" value="Refresh"/> |
| Error Warning Report | <i>For Personal Use Only.</i> | <input type="button" value="Download"/> | <input type="button" value="Refresh"/> |

Need to **make changes**? Update line items or add new ones to the form above, then select the *Generate Exhibit* button to generate new files. Previously generated files will be replaced with the new ones.

Figure 2-14: Generate Exhibit

2.14 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.



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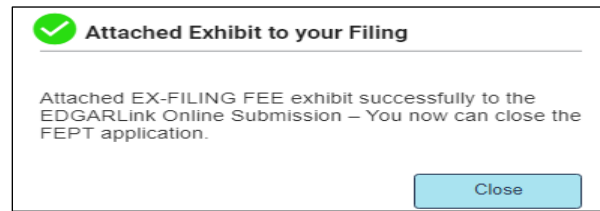



Figure 2-15: Attached Exhibit to Filing Confirmation

The EX-FILING FEES exhibit is displayed on the “Documents” tab of the EDGARLink Online submission.



Figure 2-16: 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.

2.15 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.




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2. Generate the EX-FILING FEES exhibit in inline XBRL as described in Section 2.13.
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.ofRqdFlds | warning | [EFM.ft.02.02.ofRqdFlds] for submission type F-1, Offering 1, Rule 457(a), there should be a value for fld:OfferingScryTitl. - EXFILINGFEES.htm 219 |
| EFM.ft.r457oOmittableFlds | info | [EFM.ft.r457oOmittableFlds] for submission type F-1, Offering 3, Rule 457(o), fld:AmtSciesRegd 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.r457oOmittableFlds | info | [EFM.ft.r457oOmittableFlds] for submission type F-1, Offering 3, Rule 457(o), fld:MaxOfferingPricPerScry 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 2-17: 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 can 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 continue to notify filers via an email notification message about the status of the submission and include error /warning/informational messages.



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2.16 Session length

FEPT will display a time-out warning message if the browser window is inactive for 45 minutes.

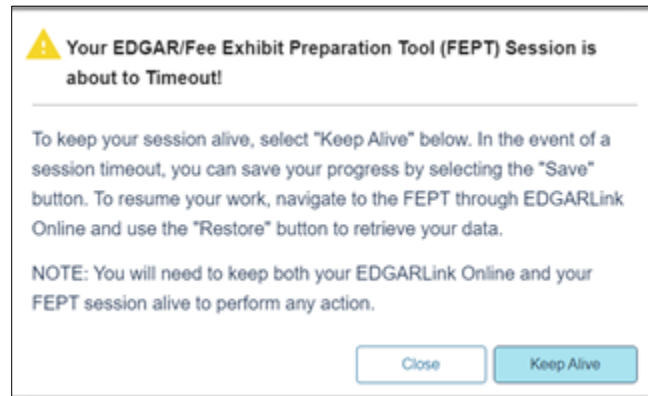


Figure 2-18: Session Timeout

Click the [Keep Alive] button to keep the current session active and prevent a time-out at 60 minutes of inactivity.

3. APPLICABLE RULES FOR SUBMISSION TYPES

The table below lists the offering rules that are applicable for each submission type for purposes of preparing an Inline XBRL filing fees exhibit (EX-FILING FEES). For filer-constructed submissions, the system will generate a warning message if filers include a rule that is not applicable for the respective submission type.



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| Submission Type | Rules | | | | | | | |
|-----------------|---------------------------|-----------|--------|-----------|--------|--------|--------|-----------|
| | 457(a) 457(o) Other | 415(a)(6) | 457(f) | 457(u)*** | 457(r) | 457(s) | 0-11** | 456(d)*** |
| 424I | No | No | No | Yes | No | No | No | Yes |
| F-1 | Yes | Yes | Yes | Yes | No | No | No | No |
| F-3 | Yes | Yes | No | Yes | No | No | No | No |
| F-3ASR | Yes | Yes | No | No | Yes | No | No | No |
| F-3D | Yes | Yes | No | Yes | No | No | No | No |
| N-2 | Yes | Yes | No | No | No | No | No | No |
| N-2ASR | Yes | Yes | No | No | Yes | No | No | No |
| S-1 | Yes | Yes | Yes | Yes | No | No | No | No |
| S-3 | Yes | Yes | No | Yes | No | No | No | No |
| S-3D | Yes | Yes | No | Yes | No | No | No | No |
| S-3ASR | Yes | Yes | No | No | Yes | No | No | No |
| S-11 | Yes | Yes | Yes | No | No | No | No | No |
| SF-1 | Yes | No | No | No | No | No | No | No |
| SF-3 | Yes | Yes | No | No | No | Yes | No | No |
| F-1/A | Yes | Yes | Yes | Yes | No | No | No | No |
| F-3/A | Yes | Yes | No | Yes | No | No | No | No |
| N-2/A | Yes | Yes | No | No | No | No | No | No |
| N-2 POSASR | Yes | Yes | No | No | Yes | No | No | No |
| POSASR | Yes | Yes | No | No | Yes | No | No | No |
| POS AM | Yes | Yes | Yes | No | No | No | No | No |
| S-1/A | Yes | Yes | Yes | Yes | No | No | No | No |
| S-3/A | Yes | Yes | No | Yes | No | No | No | No |
| S-11/A | Yes | Yes | Yes | No | No | No | No | No |
| SF-1/A | Yes | No | No | No | No | No | No | No |
| SF-3/A | Yes | Yes | No | No | No | Yes | No | No |
| F-4 | Yes | Yes | Yes | No | No | No | No | No |
| F-10* | Yes | No | No | No | No | No | No | No |



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| Submission Type | Rules | | | | | | | |
|-----------------|---------------------------|-----------|--------|-----------|--------|--------|--------|-----------|
| | 457(a) 457(o) Other | 415(a)(6) | 457(f) | 457(u)*** | 457(r) | 457(s) | 0-11** | 456(d)*** |
| F-10EF* | Yes | No | No | No | No | No | No | No |
| N-14 8C | Yes | No | Yes | No | No | No | No | No |
| S-4 | Yes | Yes | Yes | No | No | No | No | No |
| S-4EF | Yes | Yes | Yes | No | No | No | No | No |
| F-4/A | Yes | Yes | Yes | No | No | No | No | No |
| F-10/A* | Yes | No | No | No | No | No | No | No |
| N-14 8C/A | Yes | No | Yes | No | No | No | No | No |
| S-4/A | Yes | Yes | Yes | No | No | No | No | No |
| PREM14A | No | No | No | No | No | No | Yes | No |
| PREM14C | No | No | No | No | No | No | Yes | No |
| SC 13E1 | No | No | No | No | No | No | Yes | No |
| SC 13E3 | No | No | No | No | No | No | Yes | No |
| SC TO-I | No | No | No | No | No | No | Yes | No |
| SC TO-T | No | No | No | No | No | No | Yes | No |
| SC13E4F | No | No | No | No | No | No | Yes | No |
| SC14D1F | No | No | No | No | No | No | Yes | No |
| PRER14A | No | No | No | No | No | No | Yes | No |
| PRER14C | No | No | No | No | No | No | Yes | No |
| SC 13E1/A | No | No | No | No | No | No | Yes | No |
| SC 13E3/A | No | No | No | No | No | No | Yes | No |
| SC13E4F/A | No | No | No | No | No | No | Yes | No |
| SC14D1F/A | No | No | No | No | No | No | Yes | No |
| SC TO-I/A | No | No | No | No | No | No | Yes | No |
| SC TO-T/A | No | No | No | No | No | No | Yes | No |
| F-3MEF | Yes | Yes | No | No | No | No | No | No |
| N-2MEF | Yes | Yes | No | No | No | No | No | No |
| S-3MEF | Yes | Yes | No | No | No | No | No | No |
| SF-1MEF | Yes | No | No | No | No | No | No | No |



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| Submission Type | Rules | | | | | | | |
|-----------------|---------------------------|-----------|--------|-----------|--------|--------|--------|-----------|
| | 457(a) 457(o) Other | 415(a)(6) | 457(f) | 457(u)*** | 457(r) | 457(s) | 0-11** | 456(d)*** |
| SF-3MEF | Yes | Yes | No | No | No | No | No | No |
| F-1MEF | Yes | Yes | Yes | No | No | No | No | No |
| F-4MEF | Yes | Yes | Yes | No | No | No | No | No |
| S-4MEF | Yes | Yes | Yes | No | No | No | No | No |
| N-14MEF | Yes | No | Yes | No | No | No | No | No |
| S-1MEF | Yes | Yes | Yes | No | No | No | No | No |
| S-11MEF | Yes | Yes | Yes | No | No | No | No | No |
| 424B1 | Yes | Yes | Yes | No | Yes | Yes | No | No |
| 424B2 | Yes | Yes | Yes | No | Yes | Yes | No | No |
| 424B3 | Yes | Yes | Yes | No | Yes | Yes | No | No |
| 424B4 | Yes | Yes | Yes | No | Yes | Yes | No | No |
| 424B5 | Yes | Yes | Yes | No | Yes | Yes | No | No |
| 424B7 | Yes | Yes | Yes | No | Yes | Yes | No | No |
| 424B8 | Yes | Yes | Yes | No | Yes | Yes | No | No |
| 424H | Yes | Yes | No | No | No | Yes | No | No |
| 424H/A | Yes | Yes | No | No | No | Yes | No | No |
| S-8 | Yes | No | No | No | No | No | No | No |

* System will notify the filer that carry forward from a Form F-10 filing, is not allowed because offerings registered on that form would not expire pursuant to Rule 415(a)(5).

** Note that the system will infer the rule to be Rule 0-11, when any of the following submission types are submitted: 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



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*** The system must infer the rule to be Rule 456(d) and Rule 457(u), when a 424I filing is submitted.

The table below lists the offset and combined prospectus rules that are applicable to each submission type for purposes of preparing an Inline XBRL filing fees exhibit (EX-FILING FEES). For filer-constructed submissions, the system will generate a warning message if filers include a rule that is not applicable to the respective submission type.

| 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 |
| 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 |



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| Submission Types | Rules | | | |
|---------------------|--------|------------|--------|-----|
| | 457(b) | 0-11(a)(2) | 457(p) | 429 |
| 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 |
| 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 |



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| Submission Types | Rules | | | |
|---------------------|--------|------------|--------|-----|
| | 457(b) | 0-11(a)(2) | 457(p) | 429 |
| 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 |
| 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 |



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| Submission Types | Rules | | | |
|---------------------|--------|------------|--------|-----|
| | 457(b) | 0-11(a)(2) | 457(p) | 429 |
| 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 if the submission type is 424I.

4. FILINGS THAT REQUIRE FILING FEES

You must pay filing fees when you submit most registration statements under the Securities Act of 1933 and transactional filings such as merger proxy statements under the Securities Exchange Act of 1934. You do not pay an initial registration fee for mutual fund and unit investment trust registration statements, but you pay fees each year when you file your Form 24F-2. If your filing is fee bearing and adequate funds are not available in your account, the filing will be suspended after 24 consecutive hours. Fees are charged for fee bearing filings regardless of the type of tool used to construct your filing.

4.1 1933 Act Filings by Corporations

You must pay a filing fee with the following 1933 Act filings: F-1, F-10, F-10EF, F-3, F-3D, F-4, F-4EF, F-6, F-6EF, F-7, F-8, F-80, S-1, S-11, S-20, S-3, S-3D, S-4, S-4EF, S-8, S-B, and SF-1. You also must pay a fee with all Rule 462(b) filings — submission types with an “MEF” suffix (e.g., SF-1MEF or SF-3MEF). For Form SF-3 submissions, a filing fee is required at the



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time of filing only if you select Rule 457(a), Rule 457(o), or Rule Other for the respective offering lines.

You must pay a filing fee on pre-effective amendments to registration statements (e.g., S-1/A) if additional securities are being registered in the amendment. Since you cannot register additional securities by post-effective amendment in registration statements that are not automatic shelf registration statements, no fee is required for these filings (e.g., S-3DPOS). If you answered yes to the question “Is Fee Table/Exhibit included?” then a fee is required for the following 1933 Act filings: 424B1, 424B2, 424B3, 424B4, 424B5, 424B7, 424B8, 424H, and 424H/A.

If you have indicated that you are registering an offering of an indeterminate amount of Exchange-Traded Vehicle Securities on Form S-1, S-3, F-1 or F-3 under Rule 456(d) and Rule 457(u), then you must pay a filing fee for such an offering on an annual net basis on submission form type 424I.

For the 1933 Act filings, F-3ASR, S-3ASR, and POSASR, a well-known seasoned issuer who is filing or has filed an automatic shelf registration statement can choose to pay filing fees in advance of a takedown. The payment of fees in advance is not applicable if Rule 457(r) or Rule 457(s) is selected for the respective offering lines.

A fee will be required for the following 1933 Act filings if a well-known seasoned issuer has filed an automatic shelf registration statement and answered yes to the question “Is Fee Table/Exhibit included?”: 424B1, 424B2, 424B3, 424B4, 424B5, 424B7, and 424B8.



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4.2 1934 Act Filings

You must pay a filing fee with the following 1934 Act filings: SC TO-T, SC TO-I, SC 13E-3, SC13E4F, and SC14D1F.

A fee is sometimes required for the following 1934 Act filings: PREM14A, PREM14C, PRER14A, PRER14C, and SC 13E1.

4.3 1933 and 1940 Act Filings by Investment Companies

You must pay a filing fee with the following EDGAR submissions made by investment companies: 24F-2NT, N-2, N-2MEF, N-2ASR, N-2 POSASR, N-5, N-14 8C, and N-14MEF.

For the 1933 and 1940 Act filings, N-2ASR and N-2 POSASR, a well-known seasoned issuer who is filing or has filed an automatic shelf registration statement can choose to pay filing fees in advance of a takedown. The payment of fees in advance is not applicable if the issuer chooses Rule 457(r) for the respective offering line.

A fee will be required for the following 1933 Act filings if a well-known seasoned issuer has filed an automatic shelf registration statement and has indicated that there is a “Fee Table/Exhibit included” in the Prospectus: 424B1, 424B2, 424B3, 424B4, 424B5, 424B7, and 424B8.

4.4 Offsetting Fees Example

Company A will issue 2 million shares of its common stock to acquire all the outstanding 3 million shares of Company B. Only Company B shareholders will vote on the acquisition. Company A shares trade on the New York Stock Exchange at \$23 per share and Company B shares trade on NASDAQ at \$7 1/2 per share. When Company B files its preliminary proxy



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material (PREM14A) describing the proposed acquisition by Company A, Company B will need to pay a filing fee of \$2,070.

To calculate the fee, first you need to determine the value of the securities to be received by the acquiring company, in this case, Company A. The value (\$22,500,000) was calculated by multiplying the outstanding shares of Company B (3,000,000 shares) by the market price of Company B's stock (\$7 1/2 per share). You then arrive at the amount of the required fee payment (\$2,070) by multiplying the computed securities value amount by the fee rate for example \$ 92 per million dollars (0.000092).

When Company A subsequently files its Form S-4 registration statement to register the securities it intends to issue in the acquisition of Company B, it will be required to pay a fee also totaling \$2,070. The amount is the same because the basis for calculating the fee is the same under the 1933 and 1934 Acts. To ensure that only one fee is paid per transaction, when Company A files the registration statement, it must include Offset Payment tags in the header of their document, or complete "Table 2: Fee Offset Claims and Sources" if attaching the EX-FILING FEES exhibit in structured inline XBRL format to the S-4 submission. For further information, refer to Section 2.7 "Adding Offset Line(s) to Table 2."

When using the Offset Payment tags in the header, the company should indicate the dollar amount of the fees already paid in the prior filing (\$2,070) for the "AMOUNT" tag value. Also needed are the CIK of the filer/registrant (Company B) who previously paid the offset amount, the Form type (PREM14A) where the offsetting amount was paid, and the file number of the PREM14A filing.



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When filling out “Table 2: Fee Offsets Claims and Sources,” the company should include \$2,070 in the “Fee Offset Claimed” field and provide other details such as the Form or Filing type, File Number, and Initial Filing Date of the earlier filing from which the offset is claimed. Refer to “Data Fields and Values for Table 2: Fee Offset Claims and Source” in Section 2.7 of this document for a description of fields that are applicable for Rule 457(p), Rule 457(b), and Rule 0-11(a)2 Fee Offset Claim and Fee Offset Source lines.

Rule 457(p) of Regulation C also permits you to offset a fee paid with respect to securities that remain unsold after the completion, termination, or withdrawal of an offering. The total aggregate dollar amount of the filing fee associated with the unsold securities may be offset against the total filing fee due for a subsequent registration statement or registration statements filed within five years of the initial filing date of the earlier registration statement. If the amount of the offset is more than the total fee due on the new registration statement, the remaining amount may be offset against future registration statements filed within five years of the new registration statement. The procedures for using the offset are the same as those discussed above.

--END OF DOCUMENT--



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