

REVISED*
Instructions for Wire Transfer
(FED WIRE)

of

**Securities and Exchange Commission
(SEC) Filing Fees**

Effective Beginning June 23, 1997

(Revising the FEDWIRE Instructions, dated February 1995)

Revised Instructions for Wire Transfer (FEDWIRE)

The following instructions only pertain to wire transfers. These instructions do not discuss other methods of remitting fees to the SEC, such as lockbox transactions. You may contact the Filer Support Fee Unit at (202) 942-8989 for additional information on these other methods.

- The Federal Reserve changed the structure of the current FEDWIRE format to improve processing of wire transfers.
- Between June 23, 1997 and December 29, 1997, all fee payments to the SEC submitted via wire are converting to the new FEDWIRE format as shown in this document. This conversion will occur during the time frame noted above, according to each bank's or wire transfer service's specific agreement with the Federal Reserve.
- Since this phase-in occurs over a six-month period, this FEDWIRE guide provides information enabling the sender to remit fees in either the old or new format. The SEC required information in both formats is comparable.
- Mellon Bank in Pittsburgh, Pennsylvania, is the U.S Treasury designated depository for SEC filing fee payments. The hours of operation at Mellon Bank are 8:30 a.m. to 6:00 p.m. eastern time.
- Any bank or wire transfer service may initiate wire transfers of filing fee payments through the FEDWIRE system to Mellon Bank. A filing entity does not need to establish an account at Mellon in order to remit filing fee payments.
- **To ensure proper credit and prompt filing acceptance, it is critical to include:**

the SEC's account number at Mellon Bank (9108739); and

the payor's SEC-assigned CIK (Central Index Key) number (also known as the SEC-assigned registrant or payor account number,) in all wire transfers of SEC filing fees.

- Wire transfers are not instantaneous. The time required to process a wire transfer through the FEDWIRE system, from origination to receipt by Mellon Bank, varies substantially. It is important that all filers discuss with their bank or wire transfer service their unique procedures and timing.
- The SEC advises filers to allow sufficient time to complete all transactions prior to submission of filings registering securities. These filings will not be accepted if sufficient funds have not been received by the SEC at the time of filing. Such filings include:

Registration statements pursuant to 6(b) of the Securities Act of 1933 that provides for the registration of securities and mandates the receipt of the appropriate fee payment upon filing (*e.g.*, filing submission types such as S-1, S-2, S-3, N-1A, N-2, N-14, F-1 F-2, and 24F-2NT);

Filings pursuant to section 307(5) of the Trust Indenture Act of 1939, (*e.g.*, T-3 statements); and

Transactional filings pursuant to the Securities Exchange Act of 1934 (*e.g.*, form types such as PRE CON, SC 13E4, SC14D1, PREM14A* and PREM14C* (except when filed by a registered investment company)).

- All filers are advised to obtain from their bank or wire transfer service the “**FED**” **reference number** of the wire transfer. Having this number can greatly facilitate tracing the funds if any problems do occur.
- If a wire transfer of SEC filing fees does not contain the required information in the proper format, the SEC may not be able to identify the payor and the acceptance of filings may be delayed. To ensure proper credit, it is critical that all required information be provided to the sending bank or wire transfer service. SEC data must be inserted in the proper fields. The most critical data are the SEC’s account number at Mellon Bank and the SEC-assigned account number identified as the CIK number. For additional information on filing fee procedures, please refer to 17 CER 202.3a, Instructions for Filing Fees. If you have any questions, please contact the Filer Support Fee Unit at (202) 942-8989.

Information to be sent:

FED tag	Value
{2000}	\$ amount to be wired
{3100}	000123456 Sending banks name
{3400}	043000261 MELLON BANK PITTS
{4200}	9108739 SECURITIES AND EXCHANGE COMMISSION
{5000}	Registrant name and address
{6000}	CIK0000123456 Registrant's CIK