

# EDGAR Filing Fee Information

---

## Contents

[Where to Pay Filing Fees](#)

[How to Send Filing Fees to the Mellon Bank](#)

[Filings that Require Filing Fees](#)

[Offsetting Fees](#)

You must pay filing fees when you submit most registration statements under the Securities Act of 1933, transaction filings such as merger proxy statements under the Securities Exchange Act of 1934, and applications on Form T-3 under the Trust Indenture Act of 1939. 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.

You must follow the procedures outlined below to send fees electronically to Mellon Bank in Pittsburgh, Pennsylvania.

## Where to Pay Filing Fees

**Paper Filers:** If you are submitting a filing in paper, you may either send the fee by wire transfer or check to Mellon Bank, or directly to the Commission at 450 Fifth Street, N.W., Washington D.C. 20549. **We cannot accept personal checks for payment of fees.**

**Electronic Filers:** If you are submitting a filing electronically or in paper under a hardship exemption, you **MUST** send the fee to the Mellon Bank in Pittsburgh, Pennsylvania. You may make the payment to Mellon by wire transfer, mail or hand delivery.

Mellon Bank is the U.S. Treasury designated depository of SEC filing fees. The hours of operation at Mellon Bank are 8:30 a.m. to 6:00 p.m. Eastern Time for wire transfers. Please allow sufficient time to complete your fee transactions prior to submitting filings that require fees. We will **not** accept your filing if we have not received sufficient funds when you file. We will, however, accept a rule 462(b) filing submitted between 5:30 p.m. and 10:00 p.m. Eastern Time if the fee is received no later than the close of business on the next business day.

## How to Send Filing Fees to the Mellon Bank

Specific instructions on the various methods of making fee payments to the Mellon Bank are as follows:

- a. **Wire Transfer:** Any bank or wire transfer service may initiate wire transfers of filing fee payments through the FEDWIRE system to Mellon Bank. You do not need to establish an account at Mellon Bank in order to remit filing fee payments.

You must 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 the wire transfer. To ensure proper credit and prompt filing acceptance you also must follow the FEDWIRE Instructions precisely and provide the required information in the proper format. You may obtain a copy of the FEDWIRE Instructions at the following Internet address: [www.sec.gov/info/edgar/fedwire.htm](http://www.sec.gov/info/edgar/fedwire.htm)

- b. **Mail and Hand Delivery:** For mail or hand delivery of fee payments, you should:
  - make checks and money orders payable to the Securities and Exchange Commission, omitting the name or title of any official of the Commission; and
  - include on the front of the check or money order the account number SEC's account number (9108739) and CIK number of the account to which the fee is to be applied.

You must address fees you transmit by mail to:  
Securities and Exchange Commission

You hand deliver fee payments to Mellon Bank, 27th floor, Three Mellon Bank Center, Fifth Avenue at William Penn Way, Pittsburgh, Pennsylvania on weekdays from 7:30 a.m. to 4:00 p.m. (Eastern time). You cannot hand deliver a fee payment on a federal holiday. You must place all hand deliveries in a sealed envelope, with the Commission's lockbox number, 360055M, and the Commission's account number (9108739) written on the outside. You must include with all cash payments a separate sheet of paper providing the same information specified for checks and money orders.

## Filings that Require Filing Fees

### 1933 Act Filings by Corporations

You must pay a filing fee with the following 1933 Act filings:

S-1	S-2	S-3	S-3D	S-4	S-4EF	S-8	S-11	SB-1	SB-2	S-20
F-1	F-2	F-2D	F-3	F-3D	F-4	F-6	F-6EF			

You also must pay a fee with all rule 462(b) filings - form types with a "MEF" suffix. You will be required to 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, no fee is required for these filings (e.g., S-8POS).

### 1934 Act Filings

You must pay a filing fee with the following 1934 Act filings (however, investment companies do not pay fees with their PREM14A and PREM14C submissions):

PREM14A	PREM14C	SC TO-T	SC TO-I	SC 13E3
---------	---------	---------	---------	---------

### 1939 Act Filing

You must pay a filing fee with the following 1939 Act filing:

T-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-5	N-14 8C	N-14MEF
---------	-----	-----	---------	---------

## Offsetting Fees

SEC regulations provide that only one fee is required for each transaction. In some instances, more than one SEC filing may be made with respect to a single transaction. EDGAR permits the issuer to offset the amount of fees due on a current filing with fees paid on a previous filing relating to the same transaction. An example of where a fee offset may be used appears below. **Please note that the fee rates used in the following example may differ from those currently in effect. You should [download the current fee rate table](#) before assembling your fee-bearing submissions.**

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 \$7.5 per share. When Company B files its preliminary proxy 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 (\$7.5 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 of \$92 for each million dollars registered (.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 totaling \$2,070. This amount was calculated by multiplying the computed securities value amount by the fee rate of \$92 for each million dollars registered (.000092). Company A can reduce (offset) the \$2,070 required fee payment by the \$2,070 amount that was previously paid with the preliminary proxy statement filed by Company B. Company A would then pay a fee of \$0 with its registration statement.

When Company A filed the registration statement, it had to include Offset Payment tags in the header of their document. For the "AMOUNT" tag value, the company indicated the dollar amount of the fees already paid in the prior filing (\$2,070). Also needed was the CIK of the filer/registrant (Company B) who previously paid the offset amount, the Form type (PREM14A) where the offsetting amount was paid, the file number of the PREM14A filing, and the filing date of the PREM14A filing.