

A person is sitting on a wooden suspension bridge, looking out over a vast, deep valley. The valley floor is covered in green vegetation, and a river or stream winds through it. The sky is a mix of blue and orange, suggesting a sunset or sunrise. The bridge is made of wooden planks and is supported by thick steel cables. The person is wearing a dark jacket and shorts, and is sitting with their back to the camera.

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2021

COMPLIANCE CALENDAR

EXPAND POSSIBLE

Our commitment to you.

Proactive Partnerships: We are trusted, responsive partners. We work to understand your unique needs and create solutions around them; seeing opportunities to realize greater efficiencies and solve problems before they arise; helping navigate the ever changing business landscape. **If there is a better way to do it, we will find it.**

Unparalleled Expertise: We bring unmatched subject matter expertise and market knowledge to you, providing solutions that have been tested and proven accurate. We help you stay ahead of changing regulations, avoid costly errors and create efficient solutions to the most complex communication challenges. **You don't have to worry because we know how to do it.**

Continuous Innovation: We are thought leaders - committed to continual innovation that brings best in class technology to front end experience and back end print and distribution solutions. Forward-thinking, agile technology that works with your existing systems and processes and meet you how you want to work — from do it yourself to we do it all for you— we're always here when you need us.

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2021

COMPLIANCE CALENDAR

Can accurate, on-time regulatory disclosure be accomplished without the pressure?

When errors can lead to serious consequences, you need a partner like Toppan Merrill to ease the burden of ever-changing regulations and tight deadlines for complex filings and shareholder communications.

Toppan Merrill's 50+ years of global expertise and technology-enabled solutions streamline financial reporting and shareholder communications. We bring a comprehensive suite of services to meet your regulatory disclosure requirements, including world-class content management and collaboration solutions, document formatting, EDGAR and iXBRL filing, print, distribution and conferencing facilities.

Filing dates are color-coded throughout the calendar

- **NON-ACCELERATED***
- **ACCELERATED**
- **LARGE ACCELERATED**
- **INVESTMENT MANAGEMENT**

* Non-Accelerated includes Emerging Growth and applicable Smaller Reporting Companies

Useful SEC and EDGAR Information

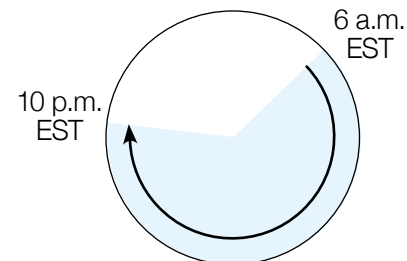
EDGAR and SEC Holidays

Friday, January 1	New Year's Day
Monday, January 18	Martin Luther King, Jr. Day
Monday, February 15	Presidents' Day
Monday, May 31	Memorial Day
Monday, July 5	Independence Day
Monday, September 6	Labor Day
Monday, October 11	Columbus Day
Thursday, November 11	Veterans Day
Thursday, November 25	Thanksgiving Day
Friday, December 24	Christmas Day
Friday, December 31	New Year's Day

SEC Contact Numbers and Email

Filer Support	202.551.8900
Filing Fees Branch	Option # 1
EDGAR Technical Support	Option # 3
Email	FilerTechUnit@sec.gov
EDGAR Filer Support for Corporation Finance	Option # 4
Division of Investment Management	Option # 5
Office of Structured Data	202.551.5494
Email	StructuredData@sec.gov

EDGAR Hours of Operation



The hours of operation for submitting filings by direct transmission to the EDGAR system are 6:00 a.m.-10:00 p.m. EST weekdays, excluding federal holidays. The EDGAR system is not in operation on weekends.

SEC Mailing Address

NOTE: Actual paper filings should be submitted to the SEC Headquarters address, not to the Operations Center:

SEC Headquarters
100 F Street, NE
Washington, DC 20549

To apply for EDGAR access codes (CIK and CCC), create and submit your Form ID at <https://www.filermanagement.edgarfiling.sec.gov/>

EDGAR Hours of Operation

Daylight Savings Time (Summer Time)

The EDGAR charts provided below are accurate throughout most of the year. However, not all countries switch to and from Daylight Savings Time —called Summer Time in many countries—on the same day. This may create a disparity of one hour during the spring (March/April), when clocks are set forward one hour, and during the fall (November), when clocks are set back one hour.

United States

EDGAR Filing Hours	Pacific	Mountain	Central	Eastern
Transmit filings to the SEC*	3 a.m.-7 p.m.	4 a.m.-8 p.m.	5 a.m.-9 p.m.	6 a.m.-10 p.m.
SEC filer support assistance	6 a.m.-2:30 p.m.	7 a.m.-3:30 p.m.	8 a.m.-4:30 p.m.	9 a.m.-5:30 p.m.
SEC deadline to receive today's date (except Section 16 and MEF)**	2:30 p.m.	3:30 p.m.	4:30 p.m.	5:30 p.m.
Section 16 and MEF transmission to receive today's date	3 a.m.-7 p.m.	4 a.m.-8 p.m.	5 a.m.-9 p.m.	6 a.m.-10 p.m.

Canada

EDGAR Filing Hours	Vancouver	Calgary	Toronto	Montreal
Transmit filings to the SEC*	3 a.m.-7 p.m.	4 a.m.-8 p.m.	6 a.m.-10 p.m.	6 a.m.-10 p.m.
SEC filer support assistance	6 a.m.-2:30 p.m.	7 a.m.-3:30 p.m.	9 a.m.-5:30 p.m.	9 a.m.-5:30 p.m.
SEC deadline to receive today's date (except Section 16 and MEF)**	2:30 p.m.	3:30 p.m.	5:30 p.m.	5:30 p.m.
Section 16 and MEF transmission to receive today's date	3 a.m.-7 p.m.	4 a.m.-8 p.m.	6 a.m.-10 p.m.	6 a.m.-10 p.m.

Europe

EDGAR Filing Hours	London	Paris	Frankfurt	Milan
Transmit filings to the SEC*	11 a.m.-3 a.m.	12 p.m.-4 a.m.	12 p.m.-4 a.m.	12 p.m.-4 a.m.
SEC filer support assistance	2 p.m.-10:30 p.m.	3 p.m.-11:30 p.m.	3 p.m.-11:30 p.m.	3 p.m.-11:30 p.m.
SEC deadline to receive today's date (except Section 16 and MEF)**	10:30 p.m.	11:30 p.m.	11:30 p.m.	11:30 p.m.
Section 16 and MEF transmission to receive today's date	11 a.m.-3 a.m.	12 p.m.-4 a.m.	12 p.m.-4 a.m.	12 p.m.-4 a.m.

Asia

EDGAR Filing Hours	Mumbai	Hong Kong	Seoul/Tokyo	Sydney
Transmit filings to the SEC*	3:30 p.m.-7:30 a.m.	6 p.m.-10 a.m.	7 p.m.-11 a.m.	8 p.m.-12 p.m.
SEC filer support assistance	6:30 p.m.-3 a.m.	9 p.m.-5:30 a.m.	10 p.m.-6:30 a.m.	11 p.m.-7:30 a.m.
SEC deadline to receive today's date (except Section 16 and MEF)**	3 a.m.	5:30 a.m.	6:30 a.m.	7:30 a.m.
Section 16 and MEF transmission to receive today's date	3:30 p.m.-7:30 a.m.	6 p.m.-10 a.m.	7 p.m.-11 a.m.	8 p.m.-12 p.m.

* At the end of the filing day, all transmissions must be completed in order to be processed. Those that are processing at the end of the day will be terminated, requiring the filer to start over again the following day.

** In order to receive today's date, the transmission must BEGIN by this time, correct fees must be available and filing must be free from errors. Section 16 and MEF are the exceptions. These filings can be processed until the end of the filing day and still receive today's date. They will also be disseminated until 10:00 p.m. EST.

December 2020

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
		● N-CSR/N-CSRS (PE 9/30)				
13	14	15	16	17	18	19
● N-CEN (9/30)						
20	21	22	23	24	25	26
				Christmas Day SEC Closed		
27	28	29	30	31		
● 485BPOS (FYE 8/31)	● 24F-2 (PE 9/30) ● 485BPOS (FYE 8/31)	● N-PORT (10/31) ● 485BPOS (FYE 8/31)	● 485BPOS (FYE 8/31)			

January 2021

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
					1	2
				New Year's Day (US) SEC Closed		
3	4	5	6	7	8	9
10	11	12	13	14	15	16
● N-CSR/N-CSRS (PE 10/31)			● N-CEN (10/31)			
17	18	19	20	21	22	23
Martin Luther King, Jr. Day (US) SEC Closed						
24	25	26	27	28	29	30
● 485BPOS (FYE 9/30)	● 485BPOS (FYE 9/30)	● 485BPOS (FYE 9/30)	● 485BPOS (FYE 9/30)	● N-PORT (11/30) ● 24F-2 (PE 10/31) ● 485BPOS (FYE 9/30)		
31						

February 2021

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
● N-CSR/N-CSRS (PE 11/30)						
14	15	16	17	18	19	20
Presidents' Day (US) SEC Closed	<ul style="list-style-type: none"> ● SC 13G & /A, 5, 13F ● SC 13G & /A, 5, 13F ● SC 13G & /A, 5, 13F ● SC 13G & /A, 5, 13F ● N-CEN (PE 11/30) 					
21	22	23	24	25	26	27
● 485BPOS (10/31)	● 485BPOS (10/31)	● 485BPOS (10/31)	● 485BPOS (10/31)	● 485BPOS (10/31)	● 485BPOS (10/31)	
28						

March 2021

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
	1	2	3	4	5	6
<ul style="list-style-type: none"> 10-K N-PORT (12/31) 24F-2 (PE 11/30) 	NT 10-K					
7	8	9	10	11	12	13
			N-30D, N-CSR/N-CSRS			
14	15	16	17	18	19	20
	<ul style="list-style-type: none"> 10-K Late 10-K N-CEN 	NT 10-K				
21	22	23	24	25	26	27
28	29	30	31			
485BPOS (FYE 11/30)	485BPOS (FYE 11/30)	<ul style="list-style-type: none"> 10-K Late 10-K 24F-2 & MA 485BPOS (FYE 11/30) 				

April 2021

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
				1	2	3
			● NT 10-K ● N-PORT (1/31)			
4	5	6	7	8	9	10
11	12	13	14	15	16	17
● N-CSR/N-CSRS (PE 1/31)			● Late 10-K	● N-CEN (1/31)		
18	19	20	21	22	23	24
25	26	27	28	29	30	
● 485BPOS	● 485BPOS	● 485BPOS	● N-PORT (2/28) ● 485BPOS	● Proxy or 10-K/A, 20-F ● Proxy or 10-K/A, 20-F ● Proxy or 10-K/A, 20-F ● 485BPOS		

May 2021

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
						1
2	3	4	5	6	7	8
<ul style="list-style-type: none"> NT 20-F NT 20-F NT 20-F 24F-2 (PE 1/31) 						
9	10	11	12	13	14	15
<ul style="list-style-type: none"> 10-Q 10-Q N-CSR/N-CSRS (PE 2/28) 	<ul style="list-style-type: none"> NT 10-Q NT 10-Q 			<ul style="list-style-type: none"> N-CEN (2/28) 		
16	17	18	19	20	21	22
<ul style="list-style-type: none"> 10-Q, 13F, Late 20-F 13F, Late 10-Q, Late 20-F 13F, Late 10-Q, Late 20-F 13F (PE 3/31) 	<ul style="list-style-type: none"> NT 10-Q 					
23	24	25	26	27	28	29
<ul style="list-style-type: none"> Late 10-Q 485BPOS (FYE 1/31) 	<ul style="list-style-type: none"> 485BPOS (FYE 1/31) 	<ul style="list-style-type: none"> 485BPOS (FYE 1/31) 	<ul style="list-style-type: none"> 485BPOS (FYE 1/31) 	<ul style="list-style-type: none"> SD (CM) SD (CM) SD (CM) 485BPOS (FYE 1/31) 		
30	31					
Memorial Day (US) SEC Closed						

June 2021

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
		1	2	3	4	5
	<ul style="list-style-type: none"> ● 24F-2 (2/28) ● N-PORT (3/31) 					
6	7	8	9	10	11	12
		<ul style="list-style-type: none"> ● N-CSR/N-CSRS (PE 3/31) 				
13	14	15	16	17	18	19
<ul style="list-style-type: none"> ● N-CEN (3/31) 						
20	21	22	23	24	25	26
27	28	29	30			
<ul style="list-style-type: none"> ● 485BPOS (FYE 2/28) 	<ul style="list-style-type: none"> ● 11-K ● 24F-2 (PE 3/31) ● N-PORT (4/30) ● 485BPOS (FYE 2/28) 	<ul style="list-style-type: none"> ● NT 11-K ● 485BPOS (FYE 2/28) 				

July 2021

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
Independence Day (US) SEC Closed				● N-CSR/N-CSRS (PE 4/30)		
11	12	13	14	15	16	17
		● Late 11-K ● N-CEN (4/30)				
18	19	20	21	22	23	24
25	26	27	28	29	30	31
● 485BPOS (FYE 3/31)	● 485BPOS (FYE 3/31)	● 485BPOS (FYE 3/31)	● 24F-2 (PE 4/30) ● 485BPOS (FYE 3/31)	● N-PORT (5/31) ● 485BPOS (FYE 3/31)		

August 2021

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
<ul style="list-style-type: none"> ● 10-Q ● 10-Q ● N-CSR/N-CSRS (PE 5/31) 	<ul style="list-style-type: none"> ● NT 10-Q ● NT 10-Q 					
15	16	17	18	19	20	21
<ul style="list-style-type: none"> ● 10-Q, 13F ● 13F, Late 10-Q ● 13F, Late 10-Q ● 13F (PE 6/30) ● N-CEN (5/31) 	<ul style="list-style-type: none"> ● NT 10-Q 					
22	23	24	25	26	27	28
<ul style="list-style-type: none"> ● Late 10-Q 						
29	30	31				
<ul style="list-style-type: none"> ● 24F-2 (PE 5/31) ● N-PORT (6/30) ● 485BPOS (FYE 4/30) 	<ul style="list-style-type: none"> ● N-PX ● 485BPOS (FYE 4/30) 					

September 2021

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
Labor Day (US) SEC Closed		● N-30D, N-CSR/N-CSRS (PE 6/30)				
12	13	14	15	16	17	18
● N-CEN (6/30)						
19	20	21	22	23	24	25
26	27	28	29	30		
● 485BPOS (FYE 5/31)	● 24F-2 (PE 6/30) ● 485BPOS (FYE 5/31)	● N-PORT (7/31) ● 485BPOS (FYE 5/31)	● 485BPOS (FYE 5/31)			

October 2021

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
Columbus Day (US) SEC Closed	● N-CSR/N-CSRS (PE 7/31)		● N-CEN (7/31)			
17	18	19	20	21	22	23
24	25	26	27	28	29	30
● 485BPOS (FYE 6/30)	● 485BPOS (FYE 6/30)	● 485BPOS (FYE 6/30)	● 485BPOS (FYE 6/30)	● 24F-2 (PE 7/31) ● 485BPOS (FYE 6/30)		
31						

November 2021

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

● N-PORT (8/31)

● 10-Q
● 10-Q
● N-CSR/N-CSRS (PE 8/31)

● NT 10-Q
● NT 10-Q

Veterans Day (US)
SEC Closed

● 10-Q, 13F
● 13F, Late 10-Q
● 13F, Late 10-Q
● 13F (PE 9/30), N-CEN (8/31)

● NT 10-Q

● Late 10-Q

Thanksgiving Day (US)
SEC Closed

● 24F-2 (PE 8/31)
● N-PORT (9/30)
● 485BPOS (FYE 7/31)

● 485BPOS (FYE 7/31)

December 2021

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
			● N-CSR/N-CSRS (PE 9/30)			
12	13	14	15	16	17	18
	● N-CEN (9/30)					
19	20	21	22	23	24	25
				Christmas Day SEC Closed		
26	27	28	29	30	31	
● 485BPOS (FYE 8/31)	● 485BPOS (FYE 8/31)	● 24F-2 (PE 9/30) ● 485BPOS (FYE 8/31)	● N-PORT (10/31) ● 485BPOS (FYE 8/31)	New Year's Day (US) SEC Closed		

January 2022

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
<ul style="list-style-type: none"> ● N-CSR/N-CSRS (PE 10/31) 				<ul style="list-style-type: none"> ● N-CEN (10/31) 		
16	17	18	19	20	21	22
Martin Luther King, Jr. Day (US) SEC Closed						
23	24	25	26	27	28	29
30	31					
<ul style="list-style-type: none"> ● 24F-2 (PE 10/31) ● N-PORT (11/30) ● 485BPOS (FYE 9/30) 						

2021 Deadline Highlights

Large Accelerated

Form 10-K	Quarter One 10-Q	Quarter Two 10-Q	Quarter Three 10-Q
March 1 – Monday	May 10 – Monday	August 9 – Monday	November 9 – Tuesday

Accelerated

Form 10-K	Quarter One 10-Q	Quarter Two 10-Q	Quarter Three 10-Q
March 16 – Tuesday	May 10 – Monday	August 9 – Monday	November 9 – Tuesday

Non-Accelerated

Form 10-K	Quarter One 10-Q	Quarter Two 10-Q	Quarter Three 10-Q
March 31 – Wednesday	May 17 – Monday	August 16 – Monday	November 15 – Monday

Deadlines above are based on 12/31/20 FYE

EDGAR Timelines and Requirements for Common SEC Form Types

Domestic Forms

Form 10-K	For Large Accelerated filers - Due 60 days following the end of the fiscal year.
	For Accelerated filers - Due 75 days following the end of the fiscal year.
	For Non-Accelerated filers - Due 90 days following the end of the fiscal year.
NT 10-K	Due on the business day after the 10-K due date.
Late 10-K	After filing an NT 10-K, the deadline for the 10-K is extended 15 calendar days from the due date.
Proxy Statement or 10-K/A	Proxy due dates can differ greatly, though most are filed in the spring. If your Form 10-K incorporates by reference information into Part III from the proxy statement, you must file the proxy statement no later than 120 days after the fiscal-year end. If you cannot file the proxy statement within that 120-day period, you can file an amended 10-K to include the Part III information; however, that amended 10-K must be filed no later than 120 days after the fiscal-year end.
Form 10-Q	For Large Accelerated filers - Due 40 days following the end of the fiscal quarter.
	For Accelerated filers - Due 40 days following the end of the fiscal quarter.
	For Non-Accelerated filers - Due 45 days following the end of the fiscal quarter.
NT 10-Q	Due on the business day after the 10-Q due date.
Late 10-Q	After filing an NT 10-Q, the deadline for the 10-Q is extended five calendar days from the due date.
Form 11-K	Due 180 days after the end of the retirement plan year. May file in paper or EDGAR.
NT 11-K	Due on the business day after the 11-K due date.
Late 11-K	After filing an NT 11-K, the deadline for the 11-K is extended 15 calendar days from the due date.
Form 13F	Due 45 days following the end of each fiscal quarter from institutional investment managers.

Form 24F-2	Due 90 days following the end of the fiscal year by investment companies.
Form MA	Municipal Advisory firms must renew Form MA 90 days after the end of their fiscal year.
N-30D & N-CSR	Due to be printed and mailed 60 days following the end of each fiscal half-year by investment companies. The EDGAR filing is due ten days after the actual mailing date.
N-CEN	Due 75 days after the end of fiscal year for Investment Management Companies and 75 days after end of the calendar year for UITs.
N-CSR	Semi-Annual Report - Due to be printed and mailed 60 days following the end of each half-year by investment companies. The EDGAR filing is due ten days after the actual mailing date.
NT NCSR	Due on the business day after the N-CSR due date.
Late N-CSR	After filing a timely NT NCSR, the deadline for the N-CSR is extended 15 calendar days from the original N-CSR due date.
N-PX	Due no later than August 31 of each year.
NPORT-P	Due within 60 days after the end of the quarter.
Form SD	Conflict minerals report, due no later than May 31st of each year.
Schedule 13D	Due 10 days after the acquisition of more than 5% beneficial ownership.
Schedule 13G	Due 45 days following the end of the calendar year.
Ownership Reports	
Form 3	Reporting owners must file: (a) When the registration statement is effective for new Issuers, or (b) ten business days after becoming a reporting owner of an existing Issuer.
Form 4	Due by the end of the second day after the transaction. If transaction handled by third party who exercises the option on behalf of the filer, the third party has three days to notify the filer of the transaction. The filer then must file by the end of the second day after notification.
Form 5	Due 45 days after the end of the issuer's/subject company's fiscal year.
485BPOS	Annual update of registration statement, due 120 days following the fiscal year end. The form applies to Open-End Mutual Funds, Annuity & Life products.
486BPOS	Annual update of registration statement, due 120 days following the fiscal year end. The form applies to certain Closed-End Funds.
Foreign Forms	
Form 20-F	A foreign private issuer must file its annual report on this Form within four months after the end of the fiscal year covered by the report.
NT 20-F	Due on the business day after the 20-F due date.
Late 20-F	After filing an NT 20-F, the deadline for the 20-F is extended 15 calendar days from the actual due date.
Form 40-F	A Canadian foreign private issuer qualifying for the multi-jurisdictional disclosure system, due on the same day as the issuer's annual report is due to be filed in Canada.