

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549**

**FORM N-CEN**

This is a reference copy of Form N-CEN. You may not send a completed printout of this form to the SEC to satisfy a filing obligation. You can only satisfy an SEC filing obligation by submitting the information required by this form to the SEC in electronic format online at <https://www.edgarfiling.sec.gov>.

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**FORM N-CEN**  
**ANNUAL REPORT FOR REGISTERED INVESTMENT COMPANIES**

Form N-CEN is to be used by all registered investment companies, other than face-amount certificate companies, to file annual reports with the Commission. Such reports should be filed not later than 75 days after the close of the fiscal year for which the report is being prepared, except that unit investment trusts shall file such reports not later than 75 days after the close of the calendar year for which the report is being prepared, pursuant to rule 30a-1 under the Investment Company Act of 1940 (“Act”) (17 CFR 270.30a-1). Face-amount certificate companies should continue to file periodic reports pursuant to section 13 or 15(d) of the Securities Exchange Act of 1934 (“Exchange Act”). The Commission may use the information provided on Form N-CEN in its regulatory, enforcement, examination, disclosure review, inspection, and policymaking roles.

**GENERAL INSTRUCTIONS**

**A. Rule as to Use of Form N-CEN**

Form N-CEN is the reporting form that is to be used for annual reports filed pursuant to rule 30a-1 under the Act (17 CFR 270.30a-1) by registered investment companies, other than face-amount certificate companies, under section 30(a) of the Act and, in the case of small business investment companies and registered unit investment trusts, under section 13 or 15(d) of the Exchange Act, if applicable.

Registrants must respond to all items in the relevant Parts of Form N-CEN, as listed below in this General Instruction A. If an item within a required Part is inapplicable, the Registrant should respond “N/A” to that item. Registrants are not, however, required to respond to items in Parts of Form N-CEN that they are not required by this General Instruction A to respond to.

*Management investment companies:* Management investment companies other than small business investment companies must complete Parts A, B, C, and G of this Form. Management investment companies that offer multiple series must complete Part C as to each series separately, even if some information is the same for two or more series. Closed-end management investment companies also must complete Part D of this Form. Small business investment companies must complete Parts A, B, D, and G of this Form. Management investment companies that are registered on Form N-3 also must complete certain items in Part F of this Form as directed by Item B.6.c.i.

*Exchange-traded funds or exchange-traded managed funds:* Funds that are exchange-traded funds or exchange-traded managed funds, as defined by this Form, must complete Part E of this Form in addition to any other required Parts.

*Unit investment trusts:* Unit investment trusts must complete Parts A, B, F, and G of this Form.

**Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.**

## **B. Application of General Rules and Regulations**

The General Rules and Regulations under the Act contain certain general requirements that are applicable to reporting on any form under the Act. These general requirements should be carefully read and observed in the preparation and filing of reports on this Form, except that any provision in the Form or in these instructions shall be controlling.

## **C. Filing of Report**

1. All registered investment companies with shares outstanding (other than shares issued in connection with an initial investment to satisfy section 14(a) of the Act) must file a report on Form N-CEN at least annually. Management investment companies offering multiple series with different fiscal year ends must file a report as of each fiscal year end that responds to (i) Parts A, B, and G, and (ii) Part C and, if applicable, Part E as to only those series with the fiscal year end covered by the report.

If a Registrant changes its fiscal year, a report filed on Form N-CEN may cover a period shorter than 12 months, but in no event may a report filed on Form N-CEN cover a period longer than 12 months or a period that overlaps with a period covered by a previously filed report. For example, if in 2017 a Registrant with a September 30 fiscal year end changes its fiscal year end to December 31, the Registrant could file a report on this Form for the fiscal period ending September 30, 2017 and a report for the period ending December 31, 2017. A Registrant could not, however, only file a report for the fiscal period ending December 31, 2017 if its last report was filed for the fiscal period ending September 30, 2016.

An extension of time of up to 15 days for filing the form may be obtained by following the procedures specified in rule 12b-25 under the Exchange Act (17 CFR 240.12b-25).

2. A registrant may file an amendment to a previously filed report at any time, including an amendment to correct a mistake or error in a previously filed report. A registrant that files an amendment to a previously filed report must provide information in response to all required items of Form N-CEN, regardless of why the amendment is filed.
3. Reports must be filed electronically using the Commission's Electronic Data Gathering, Analysis, and Retrieval ("EDGAR") system in accordance with Regulation S-T. Consult the EDGAR Filer Manual and Appendices for EDGAR filing instructions.

## **D. Paperwork Reduction Act Information**

A registrant is required to disclose the information specified by Form N-CEN, and the Commission will make this information public, except for information reported in response to Item B.9.h. A registrant is not required to respond to the collection of information contained in

Form N-CEN unless the form displays a currently valid Office of Management and Budget (“OMB”) control number. Please direct comments concerning the accuracy of the information collection burden estimate and any suggestions for reducing the burden to the Secretary, Securities and Exchange Commission, Washington, DC 20549. The OMB has reviewed this collection of information under the clearance requirements of 44 U.S.C. 3507.

#### **E. Definitions**

Except as defined below or where the context clearly indicates the contrary, terms used in Form N-CEN have meanings as defined in the Act and the rules and regulations thereunder. Unless otherwise indicated, all references in the form or its instructions to statutory sections or to rules are sections of the Act and the rules and regulations thereunder.

In addition, the following definitions apply:

“**Class**” means a class of shares issued by a Fund that has more than one class that represents interest in the same portfolio of securities under rule 18f-3 under the Act (17 CFR 270.18f-3) or under an order exempting the Fund from provisions of section 18 of the Act (15 U.S.C. 80a-18).

“**CRD number**” means a central licensing and registration system number issued by the Financial Industry Regulatory Authority.

“**Exchange-Traded Fund**” means an open-end management investment company (or Series or Class thereof) or unit investment trust (or series thereof), the shares of which are listed and traded on a national securities exchange at market prices, and that has formed and operates under an exemptive order under the Act granted by the Commission or in reliance on an exemptive rule under the Act adopted by the Commission.

“**Exchange-Traded Managed Fund**” means an open-end management investment company (or Series or Class thereof) or unit investment trust (or series thereof), the shares of which are listed and traded on a national securities exchange at net asset value-based prices, and that has formed and operates under an exemptive order under the Act granted by the Commission or in reliance on an exemptive rule under the Act adopted by the Commission.

“**Fund**” means the Registrant or a separate Series of the Registrant. When an item of Form N-CEN specifically applies to a Registrant or Series, those terms will be used.

“**LEI**” means, with respect to any company, the “legal entity identifier” as assigned by a utility endorsed by the Global LEI Regulatory Oversight Committee or accredited by the Global LEI Foundation. In the case of a financial institution, if a “legal entity identifier” has not been assigned, then provide the RSSD ID, if any, assigned by the National Information Center of the Board of Governors of the Federal Reserve System.

“**Money Market Fund**” means an open-end management investment company registered under the Act, or Series thereof, that is regulated as a money market fund pursuant to rule 2a-7 under the Act (17 CFR 270.2a-7).

**“PCAOB number”** means the registration number issued to an independent public accountant registered with the Public Company Accounting Oversight Board.

**“Registrant”** means the investment company filing this report or on whose behalf the report is filed.

**“SEC File number”** means the number assigned to an entity by the Commission when that entity registered with the Commission in the capacity in which it is named in Form N-CEN.

**“Series”** means shares offered by a Registrant that represent undivided interests in a portfolio of investments and that are preferred over all other Series of shares for assets specifically allocated to that Series in accordance with rule 18f-2(a) (17 CFR 270.18f-2(a)).

**FORM N-CEN**  
**ANNUAL REPORT FOR REGISTERED INVESTMENT COMPANIES**

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**Part A:       General Information**

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**Item A.1.**     Reporting period covered.

- a. Report for period ending: [yyyy/mm/dd]
- b. Does this report cover a period of less than 12 months? [Y/N]

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**Part B:       Information About the Registrant**

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**Item B.1.**     Background information.

- a. Full name of Registrant: \_\_\_\_\_
- b. Investment Company Act file number (*e.g.*, 811-): \_\_\_\_\_
- c. CIK: \_\_\_\_\_
- d. LEI: \_\_\_\_\_

**Item B.2.**     Address and telephone number of Registrant.

- a. Street: \_\_\_\_\_
- b. City: \_\_\_\_\_
- c. State, if applicable: \_\_\_\_\_
- d. Foreign country, if applicable: \_\_\_\_\_
- e. Zip code and zip code extension, or foreign postal code: \_\_\_\_\_
- f. Telephone number (including country code if foreign): \_\_\_\_\_
- g. Public website, if any: \_\_\_\_\_

**Item B.3.**     Location of books and records.

- a. Name of person (*e.g.*, a custodian of records): \_\_\_\_\_
- b. Street: \_\_\_\_\_
- c. City: \_\_\_\_\_
- d. State, if applicable: \_\_\_\_\_
- e. Foreign country, if applicable: \_\_\_\_\_
- f. Zip code and zip code extension, or foreign postal code: \_\_\_\_\_
- g. Telephone number (including country code if foreign): \_\_\_\_\_

h. Briefly describe the books and records kept at this location: \_\_\_\_\_

*Instruction.* Provide the requested information for each person maintaining physical possession of each account, book, or other document required to be maintained by section 31(a) of the Act (15 U.S.C. 80a-30(a)) and the rules under that section.

**Item B.4.** Initial or final filings.

a. Is this the first filing on this form by the Registrant? [Y/N]

b. Is this the last filing on this form by the Registrant? [Y/N]

*Instruction.* Respond “yes” to Item B.4.b only if the Registrant has filed an application to deregister or will file an application to deregister before its next required filing on this form

**Item B.5.** Family of investment companies.

a. Is the Registrant part of a family of investment companies? [Y/N]

i. Full name of family of investment companies: \_\_\_\_\_

*Instruction.* “Family of investment companies” means, except for insurance company separate accounts, any two or more registered investment companies that (i) share the same investment adviser or principal underwriter; and (ii) hold themselves out to investors as related companies for purposes of investment and investor services. In responding to this item, all Registrants in the family of investment companies should report the name of the family of investment companies identically.

Insurance company separate accounts that may not hold themselves out to investors as related companies (products) for purposes of investment and investor services should consider themselves part of the same family if the operational or accounting or control systems under which these entities function are substantially similar.

**Item B.6.** Organization. Indicate the classification of the Registrant by checking the applicable item below.

a. Open end management investment company registered under the Act on Form N-1A: \_\_\_\_\_

i. Total number of Series of the Registrant: \_\_\_\_\_

ii. If a Series of the Registrant with a fiscal year end covered by the report was terminated during the reporting period, provide the following information:

1. Name of the Series: \_\_\_\_\_

2. Series identification number: \_\_\_\_\_

3. Date of termination (month/year): \_\_\_\_\_

b. Closed-end management investment company registered under the Act on Form N-2:

\_\_\_\_\_

- c. Separate account offering variable annuity contracts which is registered under the Act as a management investment company on Form N-3: \_\_\_\_\_
  - i. Registrants that indicate they are a management investment company registered under the Act on Form N-3, should respond to Item F.13 through Item F.16 of this Form in addition to the Parts required by General Instruction A of this Form.
- d. Separate account offering variable annuity contracts which is registered under the Act as a unit investment trust on Form N-4: \_\_\_\_\_
- e. Small business investment company registered under the Act on Form N-5: \_\_\_\_\_
- f. Separate account offering variable life insurance contracts which is registered under the Act as a unit investment trust on Form N-6: \_\_\_\_\_
- g. Unit investment trust registered under the Act on Form N-8B-2: \_\_\_\_\_

*Instruction.* For Item B.6.a.i, the Registrant should include all Series that have been established by the Registrant and have shares outstanding (other than shares issued in connection with an initial investment to satisfy section 14(a) of the Act).

**Item B.7.** Securities Act registration. Is the Registrant the issuer of a class of securities registered under the Securities Act of 1933 (“Securities Act”)? [Y/N]

**Item B.8.** Directors: Provide the information requested below about each person serving as director of the Registrant (management investment companies only):

- a. Full name: \_\_\_\_\_
- b. CRD number, if any: \_\_\_\_\_
- c. Is the person an “interested person” of the Registrant as that term is defined in section 2(a)(19) of the Act (15 U.S.C. 80a-2(a)(19))? [Y/N]
- d. Investment Company Act file number of any other registered investment company for which the person also serves as a director (*e.g.*, 811-): \_\_\_\_\_

**Item B.9.** Chief compliance officer. Provide the information requested below about each person serving as chief compliance officer of the Registrant for purposes of rule 38a-1 (17 CFR 270.38a-1):

- a. Full name: \_\_\_\_\_
- b. CRD number, if any: \_\_\_\_\_
- c. Street: \_\_\_\_\_
- d. City: \_\_\_\_\_
- e. State, if applicable: \_\_\_\_\_
- f. Foreign country, if applicable: \_\_\_\_\_

- g. Zip code and zip code extension, or foreign postal code: \_\_\_\_\_
- h. Telephone number (including country code if foreign): \_\_\_\_\_
- i. Has the chief compliance officer changed since the last filing? [Y/N]
- j. If the chief compliance officer is compensated or employed by any person other than the Registrant, or an affiliated person of the Registrant, for providing chief compliance officer services, provide:
  - i. Name of the person: \_\_\_\_\_
  - ii. Person's IRS Employer Identification Number: \_\_\_\_\_

**Item B.10.** Matters for security holder vote. Were any matters submitted by the Registrant for its security holders' vote during the reporting period? [Y/N]

- a. If yes, and to the extent the response relates only to certain series of the Registrant, indicate the series involved:
  - i. Series name: \_\_\_\_\_
  - ii. Series identification number: \_\_\_\_\_

*Instruction.* Registrants registered on Forms N-3, N-4 or N-6, should respond "yes" to this Item only if security holder votes were solicited on contract-level matters.

**Item B.11.** Legal proceedings.

- a. Have there been any material legal proceedings, other than routine litigation incidental to the business, to which the Registrant or any of its subsidiaries was a party or of which any of their property was the subject during the reporting period? [Y/N] If yes, include the attachment required by Item G.1.a.i.
  - i. If yes, and to the extent the response relates only to certain series of the Registrant, indicate the series involved:
    - 1. Series name: \_\_\_\_\_
    - 2. Series identification number: \_\_\_\_\_
- b. Has any proceeding previously reported been terminated? [Y/N] If yes, include the attachment required by Item G.1.a.i.
  - i. If yes, and to the extent the response relates only to certain series of the Registrant, indicate the series involved:
    - 1. Series name: \_\_\_\_\_
    - 2. Series identification number: \_\_\_\_\_

*Instruction.* For purposes of this Item, the following proceedings should be described: (1) any bankruptcy, receivership or similar proceeding with respect to the Registrant or any of its significant subsidiaries; (2) any proceeding to which any director, officer or other affiliated person of the Registrant is a party adverse to the Registrant or any of its subsidiaries; and (3) any proceeding involving the revocation or suspension of the right of the Registrant to sell securities.

**Item B.12.** Fidelity bond and insurance (management investment companies only).

- a. Were any claims with respect to the Registrant filed under a fidelity bond (including, but not limited to, the fidelity insuring agreement of the bond) during the reporting period? [Y/N]
  - i. If yes, enter the aggregate dollar amount of claims filed: \_\_\_\_\_

**Item B.13.** Directors and officers/errors and omissions insurance (management investment companies only).

- a. Are the Registrant's officers or directors covered in their capacities as officers or directors under any directors and officers/errors and omissions insurance policy owned by the Registrant or anyone else? [Y/N]
  - i. If yes, were any claims filed under the policy during the reporting period with respect to the Registrant? [Y/N]

**Item B.14.** Provision of financial support. Did an affiliated person, promoter, or principal underwriter of the Registrant, or an affiliated person of such a person, provide any form of financial support to the Registrant during the reporting period? [Y/N] If yes, include the attachment required by Item G.1.a.ii, unless the Registrant is a Money Market Fund.

- a. If yes and to the extent the response relates only to certain series of the Registrant, indicate the series involved:
  - i. Series name: \_\_\_\_\_
  - ii. Series identification number: \_\_\_\_\_

*Instruction.* For purposes of this Item, a provision of financial support includes any (1) capital contribution, (2) purchase of a security from a Money Market Fund in reliance on rule 17a-9 under the Act (17 CFR 270.17a-9), (3) purchase of any defaulted or devalued security at fair value reasonably intended to increase or stabilize the value or liquidity of the Registrant's portfolio, (4) execution of letter of credit or letter of indemnity, (5) capital support agreement (whether or not the Registrant ultimately received support), (6) performance guarantee, or (7) other similar action reasonably intended to increase or stabilize the value or liquidity of the Registrant's portfolio. Provision of financial support does not include any (1) routine waiver of fees or reimbursement of Registrant's expenses, (2) routine inter-fund lending, (3) routine inter-fund purchases of Registrant's shares, or (4) action that would qualify as financial support as

defined above, that the board of directors has otherwise determined not to be reasonably intended to increase or stabilize the value or liquidity of the Registrant's portfolio.

**Item B.15.** Exemptive orders.

- a. During the reporting period, did the Registrant rely on any orders from the Commission granting an exemption from one or more provisions of the Act, Securities Act or Exchange Act? [Y/N]
  - i. If yes, provide below the release number for each order: \_\_\_\_\_

**Item B.16.** Principal underwriters.

- a. Provide the information requested below about each principal underwriter:
  - i. Full name: \_\_\_\_\_
  - ii. SEC file number (e.g., 8-): \_\_\_\_\_
  - iii. CRD number: \_\_\_\_\_
  - iv. LEI, if any: \_\_\_\_\_
  - v. State, if applicable: \_\_\_\_\_
  - vi. Foreign country, if applicable: \_\_\_\_\_
  - vii. Is the principal underwriter an affiliated person of the Registrant, or its investment adviser(s) or depositor? [Y/N]
- b. Have any principal underwriters been hired or terminated during the reporting period? [Y/N]

**Item B.17.** Independent public accountant. Provide the following information about each independent public accountant:

- a. Full name: \_\_\_\_\_
- b. PCAOB number: \_\_\_\_\_
- c. LEI, if any: \_\_\_\_\_
- d. State, if applicable: \_\_\_\_\_
- e. Foreign country, if applicable: \_\_\_\_\_
- f. Has the independent public accountant changed since the last filing? [Y/N]

**Item B.18.** Report on internal control (management investment companies only). For the reporting period, did an independent public accountant’s report on internal control note any material weaknesses? [Y/N]

*Instruction.* Small business investment companies are not required to respond to this item.

**Item B.19.** Audit opinion. For the reporting period, did an independent public accountant issue an opinion other than an unqualified opinion with respect to its audit of the Registrant’s financial statements? [Y/N]

- a. If yes, and to the extent the response relates only to certain series of the Registrant, indicate the series involved:
  - i. Series name: \_\_\_\_\_
  - ii. Series identification number: \_\_\_\_\_

**Item B.20.** Change in valuation methods. Have there been material changes in the method of valuation (e.g., change from use of bid price to mid price for fixed income securities or change in trigger threshold for use of fair value factors on international equity securities) of the Registrant’s assets during the reporting period? [Y/N] If yes, provide the following:

- a. Date of change: \_\_\_\_\_
- b. Explanation of the change: \_\_\_\_\_
- c. Asset type involved: \_\_\_\_\_
- d. Type of investments involved: \_\_\_\_\_
- e. Statutory or regulatory basis, if any: \_\_\_\_\_
- f. To the extent the response relates only to certain series of the Registrant, indicate the series involved:
  - i. Series name: \_\_\_\_\_
  - ii. Series identification number: \_\_\_\_\_

*Instruction.* Responses to this item need not include changes to valuation techniques used for individual securities (e.g., changing from market approach to income approach for a private equity security). In responding to Item B.20.c., provide the applicable “asset type” category specified in Item C.4.a. of Form N-PORT. In responding to Item B.20.d., provide a brief description of the type of investments involved. If the change in valuation methods applies only to certain sub-asset types included in the response to Item B.20.c., please provide the sub-asset types in the response to Item B.20.d. The responses to Item B.20.c. and Item B.20.d. should be identical only if the change in valuation methods applies to all assets within that category.

**Item B.21.** Change in accounting principles and practices. Have there been any changes in accounting principles or practices, or any change in the method of applying any

such accounting principles or practices, which will materially affect the financial statements filed or to be filed for the current year with the Commission and which has not been previously reported? [Y/N] If yes, include the attachment required by Item G.1.a.iv.

**Item B.22.** Net asset value error corrections (open-end management investment companies only).

- a. During the reporting period, were any payments made to shareholders or shareholder accounts reprocessed as a result of an error in calculating the Registrant's net asset value (or net asset value per share)? [Y/N]
  - i. If yes, and to the extent the response relates only to certain Series of the Registrant, indicate the Series involved:
    1. Series name: \_\_\_\_\_
    2. Series identification number: \_\_\_\_\_

**Item B.23.** Rule 19a-1 notice (management investment companies only). During the reporting period, did the Registrant pay any dividend or make any distribution in the nature of a dividend payment, required to be accompanied by a written statement pursuant to section 19(a) of the Act (15 U.S.C. 80a-19(a)) and rule 19a-1 thereunder (17 CFR 270.19a-1)? [Y/N]

- a. If yes, and to the extent the response relates only to certain Series of the Registrant, indicate the Series involved:
  - i. Series name: \_\_\_\_\_
  - ii. Series identification number: \_\_\_\_\_

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**Part C: Additional Questions for Management Investment Companies**

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**Item C.1.** Background information.

- a. Full name of the Fund: \_\_\_\_\_
- b. Series identification number, if any: \_\_\_\_\_
- c. LEI: \_\_\_\_\_
- d. Is this the first filing on this form by the Fund? [Y/N]

**Item C.2.** Classes of open-end management investment companies.

- a. How many Classes of shares of the Fund (if any) are authorized? \_\_\_\_\_
- b. How many new Classes of shares of the Fund were added during the reporting period?  
\_\_\_\_\_

- c. How many Classes of shares of the Fund were terminated during the reporting period?  
\_\_\_\_\_
- d. For each Class with shares outstanding, provide the information requested below:
  - i. Full name of Class: \_\_\_\_\_
  - ii. Class identification number, if any: \_\_\_\_\_
  - iii. Ticker symbol, if any: \_\_\_\_\_

**Item C.3.** Type of fund. Indicate if the Fund is any one of the types listed below. Check all that apply.

- a. Exchange-Traded Fund or Exchange-Traded Managed Fund or offers a Class that itself is an Exchange-Traded Fund or Exchange-Traded Managed Fund:
  - i. Exchange-Traded Fund: \_\_\_\_\_
  - ii. Exchange-Traded Managed Fund: \_\_\_\_\_
- b. Index Fund: \_\_\_\_\_
  - i. Is the index whose performance the Fund tracks, constructed:
    - 1. By an affiliated person of the fund? [Y/N]
    - 2. Exclusively for the fund? [Y/N]
  - ii. Provide the annualized difference between the Fund's total return during the reporting period and the index's return during the reporting period (*i.e.*, the Fund's total return less the index's return):
    - 1. Before Fund fees and expenses: \_\_\_\_\_
    - 2. After Fund fees and expenses (*i.e.*, net asset value): \_\_\_\_\_
  - iii. Provide the annualized standard deviation of the daily difference between the Fund's total return and the index's return during the reporting period:
    - 1. Before Fund fees and expenses: \_\_\_\_\_
    - 2. After Fund fees and expenses (*i.e.*, net asset value): \_\_\_\_\_
- c. Seeks to achieve performance results that are a multiple of an index or other benchmark, the inverse of an index or other benchmark, or a multiple of the inverse of an index or other benchmark: \_\_\_\_\_
- d. Interval Fund: \_\_\_\_\_
- e. Fund of Funds: \_\_\_\_\_
- f. Master-Feeder Fund: \_\_\_\_\_

- i. If the Registrant is a master fund, then provide the information requested below with respect to each feeder fund:
  1. Full name: \_\_\_\_\_
  2. For registered feeder funds:
    - A. Investment Company Act file number (*e.g.*, 811-): \_\_\_\_\_
    - B. Series identification number, if any: \_\_\_\_\_
    - C. LEI of feeder fund: \_\_\_\_\_
  3. For unregistered feeder funds:
    - A. SEC file number of the feeder fund’s investment adviser (*e.g.*, 801-): \_\_\_\_\_
    - B. LEI of feeder fund, if any: \_\_\_\_\_
- ii. If the Registrant is a feeder fund, then provide the information requested below with respect to a master fund registered under the Act:
  1. Full name: \_\_\_\_\_
  2. Investment Company Act file number (*e.g.*, 811-): \_\_\_\_\_
  3. SEC file number of the master fund’s investment adviser (*e.g.*, 801-): \_\_\_\_\_
  4. LEI: \_\_\_\_\_
- g. Money Market Fund: \_\_\_\_\_
- h. Target Date Fund: \_\_\_\_\_
- i. Underlying fund to a variable annuity or variable life insurance contract: \_\_\_\_\_

*Instructions.*

1. “Fund of Funds” means a fund that acquires securities issued by any other investment company in excess of the amounts permitted under paragraph (A) of section 12(d)(1) of the Act (15 U.S.C. 80a-12(d)(1)(A)), but, for purposes of this Item, does not include a fund that acquires securities issued by another investment company solely in reliance on rule 12d1-1 under the Act (CFR 270.12d1-1).
2. “Index Fund” means an investment company, including an Exchange-Traded Fund, that seeks to track the performance of a specified index.
3. “Interval Fund” means a closed-end management investment company that makes periodic repurchases of its shares pursuant to rule 23c-3 under the Act (17 CFR 270.23c-3).
4. “Master-Feeder Fund” means a two-tiered arrangement in which one or more funds (each a feeder fund) holds shares of a single Fund (the master fund) in accordance with section 12(d)(1)(E) of the Act (15 U.S.C. 80a-12(d)(1)(E)) or pursuant to exemptive relief granted by the Commission.

5. “Target Date Fund” means an investment company that has an investment objective or strategy of providing varying degrees of long-term appreciation and capital preservation through a mix of equity and fixed income exposures that changes over time based on an investor’s age, target retirement date, or life expectancy.

**Item C.4.** Diversification. Does the Fund seek to operate as a “non-diversified company” as such term is defined in section 5(b)(2) of the Act (15 U.S.C. 80a-5(b)(2))? [Y/N]

**Item C.5.** Investments in certain foreign corporations.

- a. Does the fund invest in a controlled foreign corporation for the purpose of investing in certain types of instruments such as, but not limited to, commodities? [Y/N]
- b. If yes, provide the following information:
  - i. Full name of subsidiary: \_\_\_\_
  - ii. LEI of subsidiary, if any: \_\_\_\_

*Instruction.* “Controlled foreign corporation” has the meaning provided in section 957 of the Internal Revenue Code [26 U.S.C. 957].

**Item C.6.** Securities lending.

- a. Is the Fund authorized to engage in securities lending transactions? [Y/N]
- b. Did the Fund lend any of its securities during the reporting period? [Y/N]
  - i. If yes, during the reporting period, did any borrower fail to return the loaned securities by the contractual deadline with the result that:
    1. The Fund (or its securities lending agent) liquidated collateral pledged to secure the loaned securities? [Y/N]
    2. The Fund was otherwise adversely impacted? [Y/N]

*Instruction.* For purposes of this Item, other adverse impacts would include, for example, (1) a loss to the Fund if collateral and indemnification were not sufficient to replace the loaned securities or their value, (2) the Fund’s ineligibility to vote shares in a proxy, or (3) the Fund’s ineligibility to receive a direct distribution from the issuer.

- c. Provide the information requested below about each securities lending agent, if any, retained by the Fund:
  - i. Full name of securities lending agent: \_\_\_\_
  - ii. LEI, if any: \_\_\_\_
  - iii. Is the securities lending agent an affiliated person, or an affiliated person of an affiliated person, of the Fund? [Y/N]
  - iv. Does the securities lending agent or any other entity indemnify the fund against borrower default on loans administered by this agent? [Y/N]

- v. If the entity providing the indemnification is not the securities lending agent, provide the following information:
  - 1. Name of person providing indemnification: \_\_\_\_\_
  - 2. LEI, if any, of person providing indemnification: \_\_\_\_\_
- vi. Did the Fund exercise its indemnification rights during the reporting period? [Y/N]
- d. If a person managing any pooled investment vehicle in which cash collateral is invested in connection with the Fund's securities lending activities (*i.e.*, a cash collateral manager) does not also serve as securities lending agent, provide the following information about each person:
  - i. Full name of cash collateral manager: \_\_\_\_\_
  - ii. LEI, if any: \_\_\_\_\_
  - iii. Is the cash collateral manager an affiliated person, or an affiliated person of an affiliated person, of a securities lending agent retained by the Fund? [Y/N]
  - iv. Is the cash collateral manager an affiliated person, or an affiliated person of an affiliated person, of the Fund? [Y/N]
- e. Types of payments made to one or more securities lending agents and cash collateral managers (check all that apply):
  - i. Revenue sharing split: \_\_\_\_\_
  - ii. Non-revenue sharing split (other than administrative fee): \_\_\_\_\_
  - iii. Administrative fee: \_\_\_\_\_
  - iv. Cash collateral reinvestment fee: \_\_\_\_\_
  - v. Indemnification fee: \_\_\_\_\_
  - vi. Other: \_\_\_\_\_. If other, describe: \_\_\_\_\_.
- f. Provide the monthly average of the value of portfolio securities on loan during the reporting period. \_\_\_\_
- g. Provide the net income from securities lending activities. \_\_\_\_\_

**Item C.7.** Reliance on certain rules. Did the Fund rely on any of the following rules under the Act during the reporting period? (check all that apply)

- a. Rule 10f-3 (17 CFR 270.10f-3): \_\_\_\_\_
- b. Rule 12d1-1 (17 CFR 270.12d1-1): \_\_\_\_\_
- c. Rule 15a-4 (17 CFR 270.15a-4): \_\_\_\_\_
- d. Rule 17a-6 (17 CFR 270.17a-6): \_\_\_\_\_

- e. Rule 17a-7 (17 CFR 270.17a-7): \_\_\_\_\_
- f. Rule 17a-8 (17 CFR 270.17a-8): \_\_\_\_\_
- g. Rule 17e-1 (17 CFR 270.17e-1): \_\_\_\_\_
- h. Rule 22d-1 (17 CFR 270.22d-1): \_\_\_\_\_
- i. Rule 23c-1 (17 CFR 270.23c-1): \_\_\_\_\_
- j. Rule 32a-4 (17 CFR 270.32a-4): \_\_\_\_\_
- k. Rule 6(c)-11 (17 CFR 270.6c-11): \_\_\_\_\_

**Item C.8.** Expense limitations.

- a. Did the Fund have an expense limitation arrangement in place during the reporting period? [Y/N]
- b. Were any expenses of the Fund reduced or waived pursuant to an expense limitation arrangement during the reporting period? [Y/N]
- c. Are the fees waived subject to recoupment? [Y/N]
- d. Were any expenses previously waived recouped during the period? [Y/N]

*Instruction.* Provide information concerning any direct or indirect limitations, waivers or reductions, on the level of expenses incurred by the fund during the reporting period. A limitation, for example, may be applied indirectly (such as when an adviser agrees to accept a reduced fee pursuant to a voluntary fee waiver) or it may apply only for a temporary period such as for a new fund in its start-up phase.

**Item C.9.** Investment advisers.

- a. Provide the following information about each investment adviser (other than a sub-adviser) of the Fund:
  - i. Full name: \_\_\_\_\_
  - ii. SEC file number (*e.g.*, 801-): \_\_\_\_\_
  - iii. CRD number: \_\_\_\_\_
  - iv. LEI, if any: \_\_\_\_\_
  - v. State, if applicable: \_\_\_\_\_
  - vi. Foreign country, if applicable: \_\_\_\_\_
  - vii. Was the investment adviser hired during the reporting period? [Y/N]
    - 1. If the investment adviser was hired during the reporting period, indicate the investment adviser's start date: \_\_\_\_\_

- b. If an investment adviser (other than a sub-adviser) to the Fund was terminated during the reporting period, provide the following with respect to each investment adviser:
- i. Full name: \_\_\_\_\_
  - ii. SEC file number (*e.g.*, 801-): \_\_\_\_\_
  - iii. CRD number: \_\_\_\_\_
  - iv. LEI, if any: \_\_\_\_\_
  - v. State, if applicable: \_\_\_\_\_
  - vi. Foreign country, if applicable: \_\_\_\_\_
  - vii. Termination date: \_\_\_\_\_
- c. For each sub-adviser to the Fund, provide the information requested:
- i. Full name: \_\_\_\_\_
  - ii. SEC file number (*e.g.*, 801-): \_\_\_\_\_
  - iii. CRD number: \_\_\_\_\_
  - iv. LEI, if any: \_\_\_\_\_
  - v. State, if applicable: \_\_\_\_\_
  - vi. Foreign country, if applicable: \_\_\_\_\_
  - vii. Is the sub-adviser an affiliated person of the Fund's investment adviser(s)? [Y/N]
  - viii. Was the sub-adviser hired during the reporting period? [Y/N]
    1. If the sub-adviser was hired during the reporting period, indicate the sub-adviser's start date: \_\_\_\_\_
- d. If a sub-adviser was terminated during the reporting period, provide the following with respect to each such sub-adviser:
- i. Full name: \_\_\_\_\_
  - ii. SEC file number (*e.g.*, 801-): \_\_\_\_\_
  - iii. CRD number: \_\_\_\_\_
  - iv. LEI, if any: \_\_\_\_\_
  - v. State, if applicable: \_\_\_\_\_
  - vi. Foreign country, if applicable: \_\_\_\_\_
  - vii. Termination date: \_\_\_\_\_

**Item C.10.** Transfer agents.

- a. Provide the following information about each person providing transfer agency services to the Fund:
  - i. Full name: \_\_\_\_\_
  - ii. SEC file number (e.g., 84- or 85-): \_\_\_\_\_
  - iii. LEI, if any: \_\_\_\_\_
  - iv. State, if applicable: \_\_\_\_\_
  - v. Foreign country, if applicable: \_\_\_\_\_
  - vi. Is the transfer agent an affiliated person of the Fund or its investment adviser(s)? [Y/N]
  - vii. Is the transfer agent a sub-transfer agent? [Y/N]
- b. Has a transfer agent been hired or terminated during the reporting period? [Y/N]

**Item C.11.** Pricing services.

- a. Provide the following information about each person that provided pricing services to the Fund during the reporting period:
  - i. Full name: \_\_\_\_\_
  - ii. LEI, if any, or provide and describe other identifying number: \_\_\_\_\_
  - iii. State, if applicable: \_\_\_\_\_
  - iv. Foreign country, if applicable: \_\_\_\_\_
  - v. Is the pricing service an affiliated person of the Fund or its investment adviser(s)? [Y/N]
- b. Was a pricing service hired or terminated during the reporting period? [Y/N]

**Item C.12.** Custodians.

- a. Provide the following information about each person that provided custodial services to the Fund during the reporting period:
  - i. Full name: \_\_\_\_\_
  - ii. LEI, if any: \_\_\_\_\_
  - iii. State, if applicable: \_\_\_\_\_
  - iv. Foreign country, if applicable: \_\_\_\_\_
  - v. Is the custodian an affiliated person of the Fund or its investment adviser(s)? [Y/N]
  - vi. Is the custodian a sub-custodian? [Y/N]

vii. With respect to the custodian, check below to indicate the type of custody:

1. Bank — section 17(f)(1) (15 U.S.C. 80a-17(f)(1)): \_\_\_\_\_
2. Member national securities exchange — rule 17f-1 (17 CFR 270.17f-1): \_\_\_\_\_
3. Self — rule 17f-2 (17 CFR 270.17f-2): \_\_\_\_\_
4. Securities depository — rule 17f-4 (17 CFR 270.17f-4): \_\_\_\_\_
5. Foreign custodian — rule 17f-5 (17 CFR 270.17f-5): \_\_\_\_\_
6. Futures commission merchants and commodity clearing organizations — rule 17f-6 (17 CFR 270.17f-6): \_\_\_\_\_
7. Foreign securities depository — rule 17f-7 (17 CFR 270.17f-7): \_\_\_\_\_
8. Insurance company sponsor — rule 26a-2 (17 CFR 270.26a-2): \_\_\_\_\_
9. Other: \_\_\_\_\_. If other, describe: \_\_\_\_\_.

b. Has a custodian been hired or terminated during the reporting period? [Y/N]

**Item C.13.** Shareholder servicing agents.

a. Provide the following information about each shareholder servicing agent of the Fund:

- i. Full name: \_\_\_\_\_
- ii. LEI, if any, or provide and describe other identifying number: \_\_\_\_\_
- iii. State, if applicable: \_\_\_\_\_
- iv. Foreign country, if applicable: \_\_\_\_\_
- v. Is the shareholder servicing agent an affiliated person of the Fund or its investment adviser(s)? [Y/N]
- vi. Is the shareholder servicing agent a sub-shareholder servicing agent? [Y/N]

b. Has a shareholder servicing agent been hired or terminated during the reporting period? [Y/N]

**Item C.14.** Administrators.

a. Provide the following information about each administrator of the Fund:

- i. Full name: \_\_\_\_\_
- ii. LEI, if any, or provide and describe other identifying number: \_\_\_\_\_
- iii. State, if applicable: \_\_\_\_\_
- iv. Foreign country, if applicable: \_\_\_\_\_
- v. Is the administrator an affiliated person of the Fund or its investment adviser(s)? [Y/N]

vi. Is the administrator a sub-administrator? [Y/N]

b. Has an administrator been hired or terminated during the reporting period? [Y/N]

**Item C.15.** Affiliated broker-dealers. Provide the following information about each affiliated broker-dealer:

a. Full name: \_\_\_\_\_

b. SEC file number: \_\_\_\_\_

c. CRD number: \_\_\_\_\_

d. LEI, if any: \_\_\_\_\_

e. State, if applicable: \_\_\_\_\_

f. Foreign country, if applicable: \_\_\_\_\_

g. Total commissions paid to the affiliated broker-dealer for the reporting period: \_\_\_\_\_

**Item C.16.** Brokers.

a. For each of the ten brokers that received the largest dollar amount of brokerage commissions (excluding dealer concessions in underwritings) by virtue of direct or indirect participation in the Fund's portfolio transactions, provide the information below:

i. Full name of broker: \_\_\_\_\_

ii. SEC file number: \_\_\_\_\_

iii. CRD number: \_\_\_\_\_

iv. LEI, if any: \_\_\_\_\_

v. State, if applicable: \_\_\_\_\_

vi. Foreign country, if applicable: \_\_\_\_\_

vii. Gross commissions paid by the Fund for the reporting period: \_\_\_\_\_

b. Aggregate brokerage commissions paid by Fund during the reporting period: \_\_\_\_\_

**Item C.17.** Principal transactions.

a. For each of the ten entities acting as principals with which the Fund did the largest dollar amount of principal transactions (include all short-term obligations, and U.S. government and tax-free securities) in both the secondary market and in underwritten offerings, provide the information below:

i. Full name of dealer: \_\_\_\_\_

ii. SEC file number: \_\_\_\_\_

iii. CRD number: \_\_\_\_\_

- iv. LEI, if any: \_\_\_\_\_
  - v. State, if applicable: \_\_\_\_\_
  - vi. Foreign country, if applicable: \_\_\_\_\_
  - vii. Total value of purchases and sales (excluding maturing securities) with Fund: \_\_\_\_\_
- b. Aggregate value of principal purchase/sale transactions of Fund during the reporting period: \_\_\_\_\_

*Instructions to Item C.16 and Item C.17.*

To help Registrants distinguish between agency and principal transactions, and to promote consistent reporting of the information required by these items, the following criteria should be used:

1. If a security is purchased or sold in a transaction for which the confirmation specifies the amount of the commission to be paid by the Registrant, the transaction should be considered an agency transaction and included in determining the answers to Item C.16.
2. If a security is purchased or sold in a transaction for which the confirmation specifies only the net amount to be paid or received by the Registrant and such net amount is equal to the market value of the security at the time of the transaction, the transaction should be considered a principal transaction and included in determining the amounts in Item C.17.
3. If a security is purchased by the Registrant in an underwritten offering, the acquisition should be considered a principal transaction and included in answering Item C.17 even though the Registrant has knowledge of the amount the underwriters are receiving from the issuer.
4. If a security is sold by the Registrant in a tender offer, the sale should be considered a principal transaction and included in answering Item C.17 even though the Registrant has knowledge of the amount the offeror is paying to soliciting brokers or dealers.
5. If a security is purchased directly from the issuer (such as a bank CD), the purchase should be considered a principal transaction and included in answering Item C.17.
6. The value of called or maturing securities should not be counted in either agency or principal transactions and should not be included in determining the amounts shown in Item C.16 and Item C.17. This means that the acquisition of a security may be included, but it is possible that its disposition may not be included. Disposition of a repurchase agreement at its expiration date should not be included.
7. The purchase or sales of securities in transactions not described in paragraphs (1) through (6) above should be evaluated by the Fund based upon the guidelines established in those paragraphs and classified accordingly. The agents considered in Item C.16 may be persons or companies not registered under the Exchange Act as securities brokers. The persons or companies from whom the investment company purchased or to whom it sold portfolio

instruments on a principal basis may be persons or entities not registered under the Exchange Act as securities dealers.

**Item C.18.** Payments for brokerage and research. During the reporting period, did the Fund pay commissions to broker-dealers for “brokerage and research services” within the meaning of section 28(e) of the Exchange Act (15 U.S.C. 78bb)? [Y/N]

**Item C.19.** Average net assets.

a. Provide the Fund’s (other than a money market fund’s) monthly average net assets during the reporting period: \_\_\_\_

b. Provide the money market fund's daily average net assets during the reporting period: \_\_\_\_

**Item C.20.** Lines of credit, interfund lending, and interfund borrowing. For open-end management investment companies, respond to the following:

a. Does the Fund have available a line of credit? [Y/N] If yes, for each line of credit, provide the information requested below:

i. Is the line of credit a committed or uncommitted line of credit?  
[committed/uncommitted]

ii. What size is the line of credit? [insert dollar amount]

iii. With which institution(s) is the line of credit? [list name(s)]

iv. Is the line of credit just for the Fund, or is it shared among multiple funds?  
[sole/shared]

1. If shared, list the names of other funds that may use the line of credit. [list names and SEC File numbers]

v. Did the Fund draw on the line of credit this period? [Y/N]

vi. If the Fund drew on the line of credit during this period, what was the average amount outstanding when the line of credit was in use? [insert dollar amount]

vii. If the Fund drew on the line of credit during this period, what was the number of days that the line of credit was in use? [insert amount]

b. Did the Fund engage in interfund lending? [Y/N] If yes, for each loan provide the information requested below:

i. What was the average amount of the interfund loan when the loan was outstanding?  
[insert dollar amount]

ii. What was the number of days that the interfund loan was outstanding? [insert amount]

- c. Did the Fund engage in interfund borrowing? [Y/N] If yes, for each loan provide the information requested below:
  - i. What was the average amount of the interfund loan when the loan was outstanding? [insert dollar amount]
  - ii. What was the number of days that the interfund loan was outstanding? [insert amount]

**Item C.21.** Swing pricing. For open-end management investment companies, respond to the following:

- a. Did the Fund (if not a Money Market Fund, Exchange-Traded Fund, or Exchange-Traded Managed Fund) engage in swing pricing? [Y/N]
  - i. If so, what was the swing factor upper limit?

**Part D: Additional Questions for Closed-End Management Investment Companies and Small Business Investment Companies**

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**Item D.1.** Securities issued by Registrant. Indicate by checking below which of the following securities have been issued by the Registrant. Indicate all that apply.

- a. Common stock: \_\_\_\_\_
  - i. Title of class: \_\_\_\_\_
  - ii. Exchange where listed: \_\_\_\_\_
  - iii. Ticker symbol: \_\_\_\_\_
- b. Preferred stock: \_\_\_\_\_
  - i. Title of class: \_\_\_\_\_
  - ii. Exchange where listed: \_\_\_\_\_
  - iii. Ticker symbol: \_\_\_\_\_
- c. Warrants: \_\_\_\_\_
  - i. Title of class: \_\_\_\_\_
  - ii. Exchange where listed: \_\_\_\_\_
  - iii. Ticker symbol: \_\_\_\_\_
- d. Convertible securities: \_\_\_\_\_
  - i. Title of class: \_\_\_\_\_
  - ii. Exchange where listed: \_\_\_\_\_
  - iii. Ticker symbol: \_\_\_\_\_

- e. Bonds: \_\_\_\_\_
  - i. Title of class: \_\_\_\_\_
  - ii. Exchange where listed: \_\_\_\_\_
  - iii. Ticker symbol: \_\_\_\_\_
- f. Other: \_\_\_\_\_. If other, describe: \_\_\_\_\_.
  - i. Title of class: \_\_\_\_\_
  - ii. Exchange where listed: \_\_\_\_\_
  - iii. Ticker symbol: \_\_\_\_\_

*Instruction.* For any security issued by the Fund that is not listed on a securities exchange but that has a ticker symbol, provide that ticker symbol.

**Item D.2.** Rights offerings.

- a. Did the Fund make a rights offering with respect to any type of security during the reporting period? [Y/N] If yes, answer the following as to each rights offering made by the Fund:
- b. Type of security.
  - i. Common stock: \_\_\_\_\_
  - ii. Preferred stock: \_\_\_\_\_
  - iii. Warrants: \_\_\_\_\_
  - iv. Convertible securities: \_\_\_\_\_
  - v. Bonds: \_\_\_\_\_
  - vi. Other: \_\_\_\_\_. If other, describe: \_\_\_\_\_.
- c. Percentage of participation in primary rights offering: \_\_\_\_\_

*Instruction.* For Item D.2.c., the “percentage of participation in primary rights offering” is calculated as the percentage of subscriptions exercised during the primary rights offering relative to the amount of securities available for primary subscription.

**Item D.3.** Secondary offerings.

- a. Did the Fund make a secondary offering during the reporting period? [Y/N]
- b. If yes, indicate by checking below the type(s) of security. Indicate all that apply.
  - i. Common stock: \_\_\_\_\_
  - ii. Preferred stock: \_\_\_\_\_
  - iii. Warrants: \_\_\_\_\_

- iv. Convertible securities: \_\_\_\_\_
- v. Bonds: \_\_\_\_\_
- vi. Other: \_\_\_\_\_. If other, describe: \_\_\_\_\_.

**Item D.4.** Repurchases.

- a. Did the Fund repurchase any outstanding securities issued by the Fund during the reporting period? [Y/N]
- b. If yes, indicate by checking below the type(s) of security. Indicate all that apply:
  - i. Common stock: \_\_\_\_\_
  - ii. Preferred stock: \_\_\_\_\_
  - iii. Warrants: \_\_\_\_\_
  - iv. Convertible securities: \_\_\_\_\_
  - v. Bonds: \_\_\_\_\_
  - vi. Other: \_\_\_\_\_. If other, describe: \_\_\_\_\_.

**Item D.5.** Default on long-term debt.

- a. Were any issues of the Fund's long-term debt in default at the close of the reporting period with respect to the payment of principal, interest, or amortization? [Y/N] If yes, provide the following:
  - i. Nature of default: \_\_\_\_\_
  - ii. Date of default: \_\_\_\_\_
  - iii. Amount of default per \$1,000 face amount: \_\_\_\_\_
  - iv. Total amount of default: \_\_\_\_\_

*Instruction.* The term "long-term debt" means debt with a period of time from date of initial issuance to maturity of one year or greater.

**Item D.6.** Dividends in arrears.

- a. Were any accumulated dividends in arrears on securities issued by the Fund at the close of the reporting period? [Y/N] If yes, provide the following:
  - i. Title of issue: \_\_\_\_\_
  - ii. Amount per share in arrears: \_\_\_\_\_

*Instruction.* The term "dividends in arrears" means dividends that have not been declared by the board of directors or other governing body of the Fund at the end of each relevant dividend period set forth in the constituent instruments establishing the rights of the stockholders.

**Item D.7.** Modification of securities. Have the terms of any constituent instruments defining the rights of the holders of any class of the Registrant's securities been materially modified? [Y/N] If yes, provide the attachment required by Item G.1.b.ii.

**Item D.8.** Management fee (closed-end companies only). Provide the Fund's advisory fee as of the end of the reporting period as a percentage of net assets: \_\_\_\_\_

*Instruction.* Base the percentage on amounts incurred during the reporting period.

**Item D.9.** Net annual operating expenses. Provide the Fund's net annual operating expenses as of the end of the reporting period (net of any waivers or reimbursements) as a percentage of net assets: \_\_\_\_\_

**Item D.10.** Market price. Market price per share at end of reporting period: \_\_\_\_\_

*Instruction.* Respond to this item with respect to common stock issued by the Registrant only.

**Item D.11.** Net asset value. Net asset value per share at end of reporting period: \_\_\_\_\_

*Instruction.* Respond to this item with respect to common stock issued by the Registrant only.

**Item D.12.** Investment advisers (small business investment companies only).

a. Provide the following information about each investment adviser (other than a sub-adviser) of the Fund:

i. Full name: \_\_\_\_\_

ii. SEC file number (e.g., 801-): \_\_\_\_\_

iii. CRD number: \_\_\_\_\_

iv. LEI, if any: \_\_\_\_\_

v. State, if applicable: \_\_\_\_\_

vi. Foreign country, if applicable: \_\_\_\_\_

vii. Was the investment adviser hired during the reporting period? [Y/N]

1. If the investment adviser was hired during the reporting period, indicate the investment adviser's start date: \_\_\_\_\_

b. If an investment adviser (other than a sub-adviser) to the Fund was terminated during the reporting period, provide the following with respect to each investment adviser:

i. Full name: \_\_\_\_\_

ii. SEC file number (e.g., 801-): \_\_\_\_\_

iii. CRD number: \_\_\_\_\_

iv. LEI, if any: \_\_\_\_\_

v. State, if applicable: \_\_\_\_\_

- vi. Foreign country, if applicable: \_\_\_\_\_
- vii. Termination date: \_\_\_\_\_
- c. For each sub-adviser to the Fund, provide the information requested:
  - i. Full name: \_\_\_\_\_
  - ii. SEC file number (e.g., 801-): \_\_\_\_\_
  - iii. CRD number: \_\_\_\_\_
  - iv. LEI, if any: \_\_\_\_\_
  - v. State, if applicable: \_\_\_\_\_
  - vi. Foreign country, if applicable: \_\_\_\_\_
  - vii. Is the sub-adviser an affiliated person of the Fund's investment adviser(s)? [Y/N]
  - viii. Was the sub-adviser hired during the reporting period? [Y/N]
    - 1. If the sub-adviser was hired during the reporting period, indicate the sub-adviser's start date: \_\_\_\_\_
- d. If a sub-adviser was terminated during the reporting period, provide the following with respect to each such sub-adviser:
  - i. Full name: \_\_\_\_\_
  - ii. SEC file number (e.g., 801-): \_\_\_\_\_
  - iii. CRD number: \_\_\_\_\_
  - iv. LEI, if any: \_\_\_\_\_
  - v. State, if applicable: \_\_\_\_\_
  - vi. Foreign country, if applicable: \_\_\_\_\_
  - vii. Termination date: \_\_\_\_\_

**Item D.13.** Transfer agents (small business investment companies only).

- a. Provide the following information about each person providing transfer agency services to the Fund:
  - i. Full name: \_\_\_\_\_
  - ii. SEC file number (e.g., 84- or 85-): \_\_\_\_\_
  - iii. LEI, if any: \_\_\_\_\_
  - iv. State, if applicable: \_\_\_\_\_
  - v. Foreign country, if applicable: \_\_\_\_\_

vi. Is the transfer agent an affiliated person of the Fund or its investment adviser(s)?  
[Y/N]

vii. Is the transfer agent a sub-transfer agent? [Y/N]

b. Has a transfer agent been hired or terminated during the reporting period? [Y/N]

**Item D.14.** Custodians (small business investment companies only).

a. Provide the following information about each person that provided custodial services to the Fund during the reporting period:

i. Full name: \_\_\_\_\_

ii. LEI, if any: \_\_\_\_\_

iii. State, if applicable: \_\_\_\_\_

iv. Foreign country, if applicable: \_\_\_\_\_

v. Is the custodian an affiliated person of the Fund or its investment adviser(s)? [Y/N]

vi. Is the custodian a sub-custodian? [Y/N]

vii. With respect to the custodian, check below to indicate the type of custody:

1. Bank — section 17(f)(1) (15 U.S.C. 80a-17(f)(1)): \_\_\_\_\_

2. Member national securities exchange — rule 17f-1 (17 CFR 270.17f-1): \_\_\_\_\_

3. Self — rule 17f-2 (17 CFR 270.17f-2): \_\_\_\_\_

4. Securities depository — rule 17f-4 (17 CFR 270.17f-4): \_\_\_\_\_

5. Foreign custodian — rule 17f-5 (17 CFR 270.17f-5): \_\_\_\_\_

6. Futures commission merchants and commodity clearing organizations — rule 17f-6 (17 CFR 270.17f-6): \_\_\_\_\_

7. Foreign securities depository — rule 17f-7 (17 CFR 270.17f-7): \_\_\_\_\_

8. Insurance company sponsor — rule 26a-2 (17 CFR 270.26a-2): \_\_\_\_\_

9. Other: \_\_\_\_\_. If other, describe: \_\_\_\_\_.

b. Has a custodian been hired or terminated during the reporting period? [Y/N]

**Part E: Additional Questions for Exchange-Traded Funds and  
Exchange-Traded Managed Funds**

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**Item E.1.** Exchange.

a. Exchange where listed. Provide the name of the national securities exchange on which the Fund's shares are listed: \_\_\_\_\_

b. Ticker. Provide the Fund's ticker symbol: \_\_\_\_\_

**Item E.2.** Authorized participants. For each authorized participant of the Fund, provide the following information:

- a. Full name: \_\_\_\_\_
- b. SEC file number: \_\_\_\_\_
- c. CRD number: \_\_\_\_\_
- d. LEI, if any: \_\_\_\_\_
- e. The dollar value of the Fund shares the authorized participant purchased from the Fund during the reporting period: \_\_\_\_\_
- f. The dollar value of the Fund shares the authorized participant redeemed during the reporting period: \_\_\_\_\_
- g. Did the Fund require that an authorized participant post collateral to the Fund or any of its designated service providers in connection with the purchase or redemption of Fund shares during the reporting period? [Y/N]

*Instruction.* The term “authorized participant” means a member or participant of a clearing agency registered with the Commission, which has a written agreement with the Exchange-Traded Fund or Exchange-Traded Managed Fund or one of its service providers that allows the authorized participant to place orders for the purchase and redemption of creation units.

**Item E.3.** Creation units.

- a. Number of Fund shares required to form a creation unit as of the last business day of the reporting period: \_\_\_\_\_
- b. Based on the dollar value paid for each creation unit purchased by authorized participants during the reporting period, provide:
  - i. The average percentage of that value composed of cash: \_\_\_\_%
  - ii. The standard deviation of the percentage of that value composed of cash: \_\_\_\_%
  - iii. The average percentage of that value composed of non-cash assets and other positions exchanged on an “in-kind” basis: \_\_\_\_%
  - iv. The standard deviation of the percentage of that value composed of non-cash assets and other positions exchanged on an “in-kind” basis: \_\_\_\_%
- c. Based on the dollar value paid for creation units redeemed by authorized participants during the reporting period, provide:
  - i. The average percentage of that value composed of cash: \_\_\_\_%
  - ii. The standard deviation of the percentage of that value composed of cash: \_\_\_\_%

- iii. The average percentage of that value composed of non-cash assets and other positions exchanged on an “in-kind” basis: \_\_\_%
- iv. The standard deviation of the percentage of that value composed of non-cash assets and other positions exchanged on an “in-kind” basis: \_\_\_%
- d. For creation units purchased by authorized participants during the reporting period, provide:
  - i. The average transaction fee charged to an authorized participant for transacting in the creation units, expressed as:
    - 1. Dollars per creation unit, if charged on that basis: \$\_\_\_
    - 2. Dollars for one or more creation units purchased on the same day, if charged on that basis: \$\_\_\_
    - 3. A percentage of the value of each creation unit, if charged on that basis: \_\_\_%
  - ii. The average transaction fee charged to an authorized participant for transacting in those creation units the consideration for which was fully or partially composed of cash, expressed as:
    - 1. Dollars per creation unit, if charged on that basis: \$\_\_\_
    - 2. Dollars for one or more creation units purchased on the same day, if charged on that basis: \$\_\_\_
    - 3. A percentage of the cash in each creation unit, if charged on that basis: \_\_\_%
- e. For creation units redeemed by authorized participants during the reporting period, provide:
  - i. The average transaction fee charged to an authorized participant for transacting in the creation units, expressed as:
    - 1. Dollars per creation unit, if charged on that basis: \$\_\_\_
    - 2. Dollars for one or more creation units redeemed on the same day, if charged on that basis: \$\_\_\_
    - 3. A percentage of the value of each creation unit, if charged on that basis: \_\_\_%
  - ii. The average transaction fee charged to an authorized participant for transacting in those creation units the consideration for which was fully or partially composed of cash, expressed as:
    - 1. Dollars per creation unit, if charged on that basis: \$\_\_\_
    - 2. Dollars for one or more creation units redeemed on the same day, if charged on that basis: \$\_\_\_
    - 3. A percentage of the cash in each creation unit, if charged on that basis: \_\_\_%

*Instruction.* The term “creation unit” means a specified number of Exchange-Traded Fund or Exchange-Traded Managed Fund shares that the fund will issue to (or redeem from) an authorized participant in exchange for the deposit (or delivery) of specified securities, cash, and other assets or positions.

**Item E.4.** Benchmark return difference (unit investment trusts only).

- a. If the Fund is an Index Fund as defined in Item C.3 of this Form, provide the following information:
  - i. Is the index whose performance the Fund tracks, constructed:
    1. By an affiliated person of the fund? [Y/N]
    2. Exclusively for the fund? [Y/N]
  - ii. The annualized difference between the Fund’s total return during the reporting period and the index’s return during the reporting period (i.e., the Fund’s total return less the index’s return):
    1. Before Fund fees and expenses: \_\_\_\_\_
    2. After Fund fees and expenses (*i.e.*, net asset value): \_\_\_\_\_
  - iii. The annualized standard deviation of the daily difference between the Fund’s total return and the index’s return during the reporting period:
    1. Before Fund fees and expenses: \_\_\_\_\_
    2. After Fund fees and expenses (*i.e.*, net asset value): \_\_\_\_\_

**Item E.5.** In-Kind ETF. Is the Fund an “In-Kind Exchange-Traded Fund” as defined in rule 22e-4 under the Act (17 CFR 270.22e-4)? [Y/N]

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**Part F: Additional Questions for Unit Investment Trusts**

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**Item F.1.** Depositor. Provide the following information about each depositor:

- a. Full name: \_\_\_\_\_
- b. CRD number, if any: \_\_\_\_\_
- c. LEI, if any: \_\_\_\_\_
- d. State, if applicable: \_\_\_\_\_
- e. Foreign country, if applicable: \_\_\_\_\_
- f. Full name of ultimate parent of depositor: \_\_\_\_\_

**Item F.2.** Administrators.

- a. Provide the following information about each administrator of the Fund:

- i. Full name: \_\_\_\_\_
  - ii. LEI, if any, or provide and describe other identifying number: \_\_\_\_\_
  - iii. State, if applicable: \_\_\_\_\_
  - iv. Foreign country, if applicable: \_\_\_\_\_
  - v. Is the administrator an affiliated person of the Fund or depositor? [Y/N]
  - vi. Is the administrator a sub-administrator? [Y/N]
- b. Has an administrator been hired or terminated during the reporting period? [Y/N]

**Item F.3.** Insurance company separate accounts. Is the Registrant a separate account of an insurance company? [Y/N]

*Instruction.* If the answer to Item F.3 is yes, respond to Item F.12 through Item F.17. If the answer to Item F.3 is no, respond to Item F.4 through Item F.11, and Item F.17.

**Item F.4.** Sponsor. Provide the following information about each sponsor:

- a. Full name: \_\_\_\_\_
- b. CRD number, if any: \_\_\_\_\_
- c. LEI, if any: \_\_\_\_\_
- d. State, if applicable: \_\_\_\_\_
- e. Foreign country, if applicable: \_\_\_\_\_

**Item F.5.** Trustees. Provide the following information about each trustee:

- a. Full name: \_\_\_\_\_
- b. State, if applicable: \_\_\_\_\_
- c. Foreign country, if applicable: \_\_\_\_\_

**Item F.6.** Securities Act registration.

- a. Provide the number of series existing at the end of the reporting period that had outstanding securities registered under the Securities Act: \_\_\_\_\_
- b. Provide the CIK for each of these existing series: \_\_\_\_\_

**Item F.7.** New series.

- a. Number of new series for which registration statements under the Securities Act became effective during the reporting period: \_\_\_\_\_
- b. Total aggregate value of the portfolio securities on the date of deposit for the new series: \_\_\_\_\_

**Item F.8.** Series with a current prospectus. Number of series for which a current prospectus was in existence at the end of the reporting period: \_\_\_\_\_

**Item F.9.** Number of existing series for which additional units were registered under the Securities Act.

a. Number of existing series for which additional units were registered under the Securities Act during the reporting period: \_\_\_\_\_

b. Total value of additional units: \_\_\_\_\_

**Item F.10.** Value of units placed in portfolios of subsequent series. Total value of units of prior series that were placed in the portfolios of subsequent series during the reporting period (the value of these units is to be measured on the date they were placed in the subsequent series): \_\_\_\_\_

**Item F.11.** Assets. Provide the total assets of all series of the Registrant combined as of the end of the reporting period: \_\_\_\_\_

**Item F.12.** Series ID of separate account. Series identification number: \_\_\_\_\_

**Item F.13.** Number of contracts. For each security that has a contract identification number assigned pursuant to rule 313 of Regulation S-T (17 CFR 232.313), provide the number of individual contracts that are in force at the end of the reporting period:  
\_\_\_\_\_

*Instruction.* In the case of group contracts, each participant certificate should be counted as an individual contract.

**Item F.14.** Information on the security issued through the separate account. For each security that has a contract identification number assigned pursuant to rule 313 of Regulation S-T (17 CFR 232.313), provide the following information as of the end of the reporting period:

a. Full name of the security: \_\_\_\_\_

b. Contract identification number: \_\_\_\_\_

c. Total assets attributable to the security: \_\_\_\_\_

d. Number of contracts sold during the reporting period: \_\_\_\_\_

e. Gross premiums received during the reporting period: \_\_\_\_\_

f. Gross premiums received pursuant to section 1035 exchanges: \_\_\_\_\_

g. Number of contracts affected in connection with premiums paid in pursuant to section 1035 exchanges: \_\_\_\_\_

h. Amount of contract value redeemed during the reporting period: \_\_\_\_\_

i. Amount of contract value redeemed pursuant to section 1035 exchanges: \_\_\_\_\_

- j. Number of contracts affected in connection with contract value redeemed pursuant to section 1035 exchanges: \_\_\_\_\_

*Instruction.* In the case of group contracts, each participant certificate should be counted as an individual contract.

**Item F.15.** Reliance on rule 6c-7. Did the Registrant rely on rule 6c-7 under the Act (17 CFR 270.6c-7) during the reporting period? [Y/N]

**Item F.16.** Reliance on rule 11a-2. Did the Registrant rely on rule 11a-2 under the Act (17 CFR 270.11a-2) during the reporting period? [Y/N]

**Item F.17.** Divestments under section 13(c) of the Act.

- a. If the Registrant has divested itself of securities in accordance with section 13(c) of the Act (15 U.S.C. 80a-13(c)) since the end of the reporting period immediately prior to the current reporting period and before filing of the current report, disclose the information requested below for each such divested security:

- i. Full name of the issuer: \_\_\_\_\_
- ii. Ticker symbol: \_\_\_\_\_
- iii. CUSIP number: \_\_\_\_\_
- iv. Total number of shares or, for debt securities, principal amount divested: \_\_\_\_\_
- v. Date that the securities were divested: \_\_\_\_\_
- vi. Name of the statute that added the provision of section 13(c) in accordance with which the securities were divested: \_\_\_\_\_

- b. If the Registrant holds any securities of the issuer on the date of the filing, provide the information requested below:

- i. Ticker symbol: \_\_\_\_\_
- ii. CUSIP number: \_\_\_\_\_
- iii. Total number of shares or, for debt securities, principal amount held on the date of the filing: \_\_\_\_\_

*Instructions.*

This item may be used by a unit investment trust that divested itself of securities in accordance with section 13(c). A unit investment trust is not required to include disclosure under this item; however, the limitation on civil, criminal, and administrative actions under section 13(c) does not apply with respect to a divestment that is not disclosed under this item.

If a unit investment trust divests itself of securities in accordance with section 13(c) during the period that begins on the fifth business day before the date of filing a report on Form N-CEN and ends on the date of filing, the unit investment trust may disclose the divestment in either the report or an amendment thereto that is filed not later than five business days after the date of filing the report.

For purposes of determining when a divestment should be reported under this item, if a unit investment trust divests its holdings in a particular security in a related series of transactions, the unit investment trust may deem the divestment to occur at the time of the final transaction in the series. In that case, the unit investment trust should report each transaction in the series on a single report on Form N-CEN, but should separately state each date on which securities were divested and the total number of shares or, for debt securities, principal amount divested, on each such date.

Item F.17 shall terminate one year after the first date on which all statutory provisions that underlie section 13(c) have terminated.

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## **Part G: Attachments**

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### **Item G.1.** Attachments.

- a. Attachments applicable to all Registrants. All Registrants shall file the following attachments, as applicable, with the current report. Indicate the attachments filed with the current report by checking the applicable items below:
  - i. Legal proceedings: \_\_\_\_\_
  - ii. Provision of financial support: \_\_\_\_\_
  - iii. Independent public accountant's report on internal control (management investment companies other than small business investment companies only): \_\_\_\_\_
  - iv. Change in accounting principles and practices: \_\_\_\_\_
  - v. Information required to be filed pursuant to exemptive orders: \_\_\_\_\_
  - vi. Other information required to be included as an attachment pursuant to Commission rules and regulations: \_\_\_\_\_

#### *Instructions.*

1. Item G.1.a.i. Legal proceedings.
  - (a) If the Registrant responded "YES" to Item B.11.a., provide a brief description of the proceedings. As part of the description, provide the case or docket number (if any), and the full names of the principal parties to the proceeding.
  - (b) If the Registrant responded "YES" to Item B.11.b., identify the proceeding and give its date of termination.

2. Item G.1.a.ii. Provision of financial support. If the Registrant responded “YES” to Item B.14., provide the following information (unless the Registrant is a Money Market Fund):

- (a) Description of nature of support.
- (b) Person providing support.
- (c) Brief description of relationship between the person providing support and the Registrant.
- (d) Date support provided.
- (e) Amount of support.
- (f) Security supported (if applicable). Disclose the full name of the issuer, the title of the issue (including coupon or yield, if applicable) and at least two identifiers, if available (*e.g.*, CIK, CUSIP, ISIN, LEI).
- (g) Value of security supported on date support was initiated (if applicable).
- (h) Brief description of reason for support.
- (i) Term of support.
- (j) Brief description of any contractual restrictions relating to support.

3. Item G.1.a.iii. Independent public accountant’s report on internal control (management investment companies other than small business investment companies only). Each management investment company shall furnish a report of its independent public accountant on the company’s system of internal accounting controls. The accountant’s report shall be based on the review, study and evaluation of the accounting system, internal accounting controls, and procedures for safeguarding securities made during the audit of the financial statements for the reporting period. The report should disclose any material weaknesses in: (a) the accounting system; (b) system of internal accounting control; or (c) procedures for safeguarding securities which exist as of the end of the Registrant’s fiscal year.

The accountant’s report shall be furnished as an exhibit to the form and shall: (1) be addressed to the Registrant’s shareholders and board of directors; (2) be dated; (3) be signed manually; and (4) indicate the city and state where issued.

Attachments that include a report that discloses a material weakness should include an indication by the Registrant of any corrective action taken or proposed.

The fact that an accountant’s report is attached to this form shall not be regarded as acknowledging any review of this form by the independent public accountant.

4. Item G.1.a.iv. Change in accounting principles and practices. If the Registrant responded “YES” to Item B.21, provide an attachment that describes the change in accounting principles or practices, or the change in the method of applying any such accounting

principles or practices. State the date of the change and the reasons therefor. A letter from the Registrant's independent accountants, approving or otherwise commenting on the change, shall accompany the description.

5. Item G.1.a.v. Information required to be filed pursuant to exemptive orders. File as an attachment any information required to be reported on Form N-CEN or any predecessor form to Form N-CEN (e.g., Form N-SAR) pursuant to exemptive orders issued by the Commission and relied on by the Registrant.
6. Item G.1.a.vi. Other information required to be included as an attachment pursuant to Commission rules and regulations. File as an attachment any other information required to be included as an attachment pursuant to Commission rules and regulations.
  - b. Attachments to be filed by closed-end management investment companies and small business investment companies. Registrants shall file the following attachments, as applicable, with the current report. Indicate the attachments filed with the current report by checking the applicable items below.
    - i. Material amendments to organizational documents: \_\_\_\_\_
    - ii. Instruments defining the rights of the holders of any new or amended class of securities: \_\_\_\_\_
    - iii. New or amended investment advisory contracts: \_\_\_\_\_
    - iv. Information called for by Item 405 of Regulation S-K: \_\_\_\_\_
    - v. Code of ethics (small business investment companies only): \_\_\_\_\_

*Instructions.*

1. Item G.1.b.i. Material amendments to organizational documents. Provide copies of all material amendments to the Registrant's charters, by-laws, or other similar organizational documents that occurred during the reporting period.
2. Item G.1.b.ii. Instruments defining the rights of the holders of any new or amended class of securities. Provide copies of all constituent instruments defining the rights of the holders of any new or amended class of securities for the current reporting period. If the Registrant has issued a new class of securities other than short-term paper, furnish a description of the class called for by the applicable item of Form N-2. If the constituent instruments defining the rights of the holders of any class of the Registrant's securities have been materially modified during the reporting period, give the title of the class involved and state briefly the general effect of the modification upon the rights of the holders of such securities.
3. Item G.1.b.iii. New or amended investment advisory contracts. Provide copies of any new or amended investment advisory contracts that became effective during the reporting period.

4. Item G.1.b.iv. Information called for by Item 405 of Regulation S-K. Provide the information called for by Item 405 of Regulation S-K concerning failure of certain closed-end management investment company and small business investment company shareholders to file certain ownership reports.
5. Item G.1.b.v. Code of ethics (small business investment companies only).
  - (a)
    - (1) Disclose whether, as of the end of the period covered by the report, the Registrant has adopted a code of ethics that applies to the Registrant's principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions, regardless of whether these individuals are employed by the Registrant or a third party. If the Registrant has not adopted such a code of ethics, explain why it has not done so.
    - (2) For purposes of this instruction, the term "code of ethics" means written standards that are reasonably designed to deter wrongdoing and to promote: (i) honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships; (ii) full, fair, accurate, timely, and understandable disclosure in reports and documents that a Registrant files with, or submits to, the Commission and in other public communications made by the Registrant; (iii) compliance with applicable governmental laws, rules, and regulations; (iv) the prompt internal reporting of violations of the code to an appropriate person or persons identified in the code; and (v) accountability for adherence to the code.
    - (3) The Registrant must briefly describe the nature of any amendment, during the period covered by the report, to a provision of its code of ethics that applies to the Registrant's principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions, regardless of whether these individuals are employed by the Registrant or a third party, and that relates to any element of the code of ethics definition enumerated in paragraph (a)(2) of this instruction. The Registrant must file a copy of any such amendment as an exhibit to this report on Form N-CEN, unless the Registrant has elected to satisfy paragraph (a)(6) of this instruction by posting its code of ethics on its website pursuant to paragraph (a)(6)(ii) of this Instruction, or by undertaking to provide its code of ethics to any person without charge, upon request, pursuant to paragraph (a)(6)(iii) of this instruction.
    - (4) If the Registrant has, during the period covered by the report, granted a waiver, including an implicit waiver, from a provision of the code of ethics to the Registrant's principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions, regardless of whether these individuals are employed by the Registrant or a third party, that relates to one or more of the items set forth in paragraph (a)(2) of this instruction, the Registrant must briefly

describe the nature of the waiver, the name of the person to whom the waiver was granted, and the date of the waiver.

- (5) If the Registrant intends to satisfy the disclosure requirement under paragraph (a)(3) or (4) of this instruction regarding an amendment to, or a waiver from, a provision of its code of ethics that applies to the Registrant's principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions and that relates to any element of the code of ethics definition enumerated in paragraph (a)(2) of this instruction by posting such information on its Internet website, disclose the Registrant's Internet address and such intention.
- (6) The Registrant must: (i) file with the Commission a copy of its code of ethics that applies to the Registrant's principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions, as an exhibit to its report on this Form N-CEN; (ii) post the text of such code of ethics on its Internet website and disclose, in its most recent report on this Form N-CEN, its Internet address and the fact that it has posted such code of ethics on its Internet website; or (iii) undertake in its most recent report on this Form N-CEN to provide to any person without charge, upon request, a copy of such code of ethics and explain the manner in which such request may be made.
- (7) A Registrant may have separate codes of ethics for different types of officers. Furthermore, a "code of ethics" within the meaning of paragraph (a)(2) of this instruction may be a portion of a broader document that addresses additional topics or that applies to more persons than those specified in paragraph (a)(1) of this instruction. In satisfying the requirements of paragraph (a)(6) of this instruction, a Registrant need only file, post, or provide the portions of a broader document that constitutes a "code of ethics" as defined in paragraph (a)(2) of this instruction and that apply to the persons specified in paragraph (a)(1) of this instruction.
- (8) If a Registrant elects to satisfy paragraph (a)(6) of this instruction by posting its code of ethics on its Internet website pursuant to paragraph (a)(6)(ii), the code of ethics must remain accessible on its website for as long as the Registrant remains subject to the requirements of this instruction and chooses to comply with this instruction by posting its code on its Internet website pursuant to paragraph (a)(6)(ii).
- (9) The Registrant does not need to provide any information pursuant to paragraphs (a)(3) and (4) of this instruction if it discloses the required information on its Internet website within five business days following the date of the amendment or waiver and the Registrant has disclosed in its most recently filed report on this Form N-CEN its Internet website address and intention to provide disclosure in this manner. If the amendment or waiver occurs on a Saturday, Sunday, or holiday on which the Commission is not open for business, then the five business day period shall begin to run on and include the first business day thereafter. If the Registrant elects to disclose

this information through its website, such information must remain available on the website for at least a 12-month period. The Registrant must retain the information for a period of not less than six years following the end of the fiscal year in which the amendment or waiver occurred. Upon request, the Registrant must furnish to the Commission or its staff a copy of any or all information retained pursuant to this requirement.

- (10) The Registrant does not need to disclose technical, administrative, or other non-substantive amendments to its code of ethics.
  - (11) For purposes of this instruction: (i) the term “waiver” means the approval by the Registrant of a material departure from a provision of the code of ethics; and (ii) the term “implicit waiver” means the Registrant’s failure to take action within a reasonable period of time regarding a material departure from a provision of the code of ethics that has been made known to an executive officer, as defined in rule 3b-7 under the Exchange Act (17 CFR 240.3b-7), of the Registrant.
- (b)
- (1) Disclose that the Registrant’s board of directors has determined that the Registrant either: (i) has at least one audit committee financial expert serving on its audit committee; or (ii) does not have an audit committee financial expert serving on its audit committee.
  - (2) If the Registrant provides the disclosure required by paragraph (b)(1)(i) of this instruction, it must disclose the name of the audit committee financial expert and whether that person is “independent.” In order to be considered “independent” for purposes of this instruction, a member of an audit committee may not, other than in his or her capacity as a member of the audit committee, the board of directors, or any other board committee: (i) accept directly or indirectly any consulting, advisory, or other compensatory fee from the issuer; or (ii) be an “interested person” of the investment company as defined in Section 2(a)(19) of the Act (15 U.S.C. 80a-2(a)(19)).
  - (3) If the Registrant provides the disclosure required by paragraph (b)(1)(ii) of this instruction, it must explain why it does not have an audit committee financial expert.
  - (4) If the Registrant’s board of directors has determined that the Registrant has more than one audit committee financial expert serving on its audit committee, the Registrant may, but is not required to, disclose the names of those additional persons. A Registrant choosing to identify such persons must indicate whether they are independent pursuant to paragraph (b)(2) of this instruction.
  - (5) For purposes of this instruction, an “audit committee financial expert” means a person who has the following attributes: (i) an understanding of generally accepted accounting principles and financial statements; (ii) the ability to assess the general application of such principles in connection with the accounting for estimates, accruals, and reserves; (iii) experience preparing, auditing, analyzing, or evaluating financial statements that

present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of issues that can reasonably be expected to be raised by the Registrant's financial statements, or experience actively supervising one or more persons engaged in such activities; (iv) an understanding of internal controls and procedures for financial reporting; and (v) an understanding of audit committee functions.

- (6) A person shall have acquired such attributes through: (i) education and experience as a principal financial officer, principal accounting officer, controller, public accountant, or auditor or experience in one or more positions that involve the performance of similar functions; (ii) experience actively supervising a principal financial officer, principal accounting officer, controller, public accountant, auditor, or person performing similar functions; (iii) experience overseeing or assessing the performance of companies or public accountants with respect to the preparation, auditing, or evaluation of financial statements; or (iv) other relevant experience.
- (7) (i) A person who is determined to be an audit committee financial expert will not be deemed an "expert" for any purpose, including without limitation for purposes of Section 11 of the Securities Act (15 U.S.C. 77k), as a result of being designated or identified as an audit committee financial expert pursuant to this instruction; (ii) the designation or identification of a person as an audit committee financial expert pursuant to this instruction does not impose on such person any duties, obligations, or liability that are greater than the duties, obligations, and liability imposed on such person as a member of the audit committee and board of directors in the absence of such designation or identification; (iii) the designation or identification of a person as an audit committee financial expert pursuant to this instruction does not affect the duties, obligations, or liability of any other member of the audit committee or board of directors.
- (8) If a person qualifies as an audit committee financial expert by means of having held a position described in paragraph (b)(6)(iv) of this Instruction, the Registrant shall provide a brief listing of that person's relevant experience.

**SIGNATURES**

Pursuant to the requirements of the Investment Company Act of 1940, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

\_\_\_\_\_  
(Registrant)

Date

\_\_\_\_\_  
(Signature)\*

\*Print full name and title of the signing officer under his/her signature.