

November 4, 2021



Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549

1211 Avenue of the Americas
19th Floor
New York, NY 10036
Phone: (202) 448-1985
Fax: (866) 516-6923

Dear Ms. Countryman:

RE: Potential Technical Changes to EDGAR Filer Access and Filer Account Management Processes, File Number S7-12-21

Thank you for the opportunity to comment on the potential changes to the EDGAR System through EDGAR Next.

XBRL US is a nonprofit standards organization, with a mission to improve the efficiency and quality of reporting in the U.S. by promoting the adoption of business reporting standards. XBRL US is a jurisdiction of XBRL International, the nonprofit consortium responsible for developing and maintaining the technical specification for eXtensible Business Reporting Language (XBRL). XBRL is a free and open data standard widely used in the United States, and around the world, for reporting by public and private companies, as well as banks and government agencies.

This letter was prepared by the XBRL US Regulatory Modernization Working Group which is a member group composed of 14 filing agents and applications providers¹, who represent many SEC registrants. The working group has not yet completed our review of EDGAR Next. We continue to actively participate in the EDGAR Beta, and we intend to consolidate our points of view and provide a final letter closer to the end of the comment period, after we have gathered our collected feedback.

The purpose of this letter is to ask the Commission to extend the deadline for the submission of comments for the potential technical changes for these reasons:

- November SEC filing deadlines will limit the ability of registrants to review and respond appropriately to the Request for Comment:
 - Non-accelerated filers 10-Q deadline is November 15, with late 10-Q deadline of November 22.
 - Accelerated filers 10-Q deadline is November 10, with late 10-Q deadline of November 15.
 - Large, accelerated filers 10-Q deadline is November 9, with late 10-Q deadline of November 15.

¹ Advanced Computer Innovations; Broadridge Financial Solutions; Certent, an insightsoftware company; CompSci Resources; DataTracks; Donnelley Financial Solutions (DFIN); Ez-XBRL; Exxon Mobil (public company representative); GlobalOne Filings, Inc.; Mark V Systems; Novaworks, LLC; P3 Data Systems; RDG Filings; Toppan Merrill, Workiva Inc.

- Thanksgiving Holiday the week of November 22 will further impact registrants' ability to conduct a thorough evaluation of the EDGAR Next program and Beta.

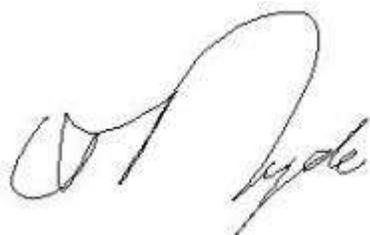
We do not believe that most registrants fully understand the proposed changes to EDGAR and given the filing deadlines and holiday, we do not believe they will be able to turn their attention to the Request for Comment until mid- to late November at the earliest.

Our goal is to provide the SEC with our official comments to address many of the 10 items outlined in the EDGAR Next Request for comment. However, the current EDGAR Next (BETA) program lacks the testing of the full life cycle of SEC EDGAR filing, designed today to meet the high-volume, timely and accurate disclosure obligations of all SEC reporting entities, driving compliance and transactions data dissemination for fluid capital markets. Absent a BETA with (near) full life cycle functionality, we are limited in our ability to comment on a replacement to the current EDGAR filing system and identify the systemic risks and challenges expected throughout the EDGAR reporting ecosystem.

We respectfully ask that the Commission extend the deadline to ensure that they are able to receive well-thought-out input from filing agents and registrants. EDGAR Next will be a significant change from the current filing submission process. Receiving the appropriate feedback is critical to ensuring the efficient processing of filings as the SEC works to modernize the EDGAR process.

Please feel free to contact me with any immediate questions at campbell.pryde@xbrl.us or (917) 582-6159.

Respectfully,

A handwritten signature in black ink, appearing to read "C. Pryde". The signature is fluid and cursive, with a large initial "C" and "P".

Campbell Pryde,
President and CEO