

Eileen Morrell
Former Public Company Issuer

November 26, 2021

U.S. Securities and Exchange Commission
Office of the Secretary
Vanessa Countryman, Secretary
100 F Street, NE
Washington, DC 20549
rule-comments@sec.gov.

Re: File No. S7-12-15, Listing Standards for Recovery of Erroneously Awarded Compensation

Dear Secretary Countryman:

In my comment letter dated and transmitted on November, 22, 2021, I stated that I would send a second letter on or before today, November 26, 2021. However, given the scope and detail involved in my recommendations, along with providing specific examples, I will need more time to complete the second letter.

Several commentors have requested a 30-day extension to submit comments, but no formal response has yet been given. I'm not sure if unofficial extensions are standard practice, but will continue with my comment letter as though they are.

Respectfully submitted,

Eileen Morrell

Former Public Company Issuer
Smaller Reporting Company
Transmitted on November 26, 2021 via email to: rule-comments@sec.gov.