TO: File No. S7-12-21

FROM: Daniel Chang, EDGAR Business Office

RE: Meeting with Representatives and Members of XBRL US

DATE: November 3, 2021

On Tuesday, October 19, 2021, representatives of the Securities and Exchange Commission ("SEC") participated in a meeting with representatives and members of XBRL US. The SEC representatives were Jed Hickman, Rosemary Filou, Dan Winter, Deegi Biteng, and Guru Belur from the EDGAR Business Office, and Caryn Kauffman, the SEC Chief Financial Officer, with SEC contractors also in attendance. The XBRL US representative was Michelle Savage (XBRL US), with XBRL US participating members including Lisa Cousino (Broadridge Financial Solutions, Inc.), Jennifer Froberg (Toppan Merrill LLC), Esmeralda Reyna (Exxon Mobil Corporation), Fran Sesti (Global One Filings, Inc.), Shawn Rush (CompSci Resources, LLC), Jonathan Elliott (RDG Filings, Inc.), Will Allen (RDG Filings, Inc.), and Scott Theis (Novaworks, LLC), John Truzzolino (Donnelley Financial Solutions, Inc.), Evan Condran (insightsoftware, Inc.), Pramodh Vittal (DataTracks Services Limited), Rajan Deshpande (Ez-XBRL Solutions, LLC), Joseph Luczka (KPMG LLP), and Anna Kwok (Workiva, Inc.).

The participants discussed, among other things, the recent EDGAR Beta for an EDGAR security issue from September 2021, and the EDGAR Beta for the EDGAR Next project, including the EDGAR filer access and filer account management processes.