



Dan Leib



November 18, 2021

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

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

Dear Ms. Countryman:

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

Donnelley Financial Solutions (DFIN) is a leader in risk and compliance solutions, providing technology solutions and technology-enabled services to clients across the globe. Since 1983, we've been committed to delivering the best possible service and solutions to our clients in support of the Securities and Exchange Commission's (SEC's) ongoing modernization and rulemaking. Public and private companies, as well as investment and other regulated companies, engage DFIN for our SEC domain expertise and solutions to file secure, accurate, timely, and validated disclosures to the SEC, which are needed to ensure effectively functioning capital markets. As explained below, the purpose of this letter is to ask the Commission to extend the deadline for submission of comments on the potential technical changes to the EDGAR System.

DFIN applauds the Commission's modernization efforts in general and, in particular, changes intended to enhance technology security. We are pleased to provide the SEC with comments with respect to the proposed technical changes set forth in the EDGAR Next Request for Comment. Unfortunately, the current EDGAR Next (BETA) program lacks testing of the full life cycle of an SEC EDGAR filing which would enable full and appropriate analysis. Absent a BETA with 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. Based on the current BETA, EDGAR Next will be a significant change from the current filing submission process, rendering appropriate feedback critical to ensuring the efficient processing of filings as the SEC works to modernize the EDGAR process.

Extension of the comment period is requested for the following reasons:

- November SEC filing deadlines will limit the ability of registrants to review and respond appropriately to the Request for Comment.
- Engagement with registrants and all EDGAR eco-system stakeholders to meaningfully assess the EDGAR Next (BETA) proposed changes is needed to respond to the SEC with critical data designed to support enhanced security for EDGAR Next.
- Full disclosure of the EDGAR Next (BETA) with registrants is needed to understand how these changes will impact day-to-day EDGAR protocols, approved disclosure controls over financial reporting and ongoing changes.

We respectfully ask that the Commission extend the deadline to ensure that thoughtful input from all stakeholders in the SEC EDGAR eco-system can be provided.

Sincerely,

A handwritten signature in blue ink that reads "Dan M. Leib".

Dan Leib
Chief Executive Officer