



November 20, 2021

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To:

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 changes envisioned in *EDGAR Next*.

Since 1993, *Advanced Computer Innovations, Inc.* has been supporting SEC filers, particularly smaller reporting companies, by developing software tools for EDGAR filings, and providing services to registrants as a filing agent. We applaud the SEC's ongoing initiatives and dedication towards modernization of compliance reporting, increasing the accuracy and quality of reporting, and security enhancements.

The purpose of this letter is to request the Commission to extend the deadline for the submission of comments related to the *EDGAR Next* changes, for these reasons:

1. November SEC filing deadlines and the Thanksgiving Holiday constrain registrants' ability to thoroughly evaluate *EDGAR Next* and Beta, and to respond effectively to the Request for Comment.
2. Most registrants do not fully comprehend the proposed changes, and given the filing deadlines and holiday will have difficulty attending to the Request for Comment until late November at the earliest.

Since *EDGAR Next* will be a significant change, we respectfully ask that the Commission extend the deadline to ensure well-thought-out input from filing agents and registrants.

Please feel free to contact me if needed, at any of the contact points listed on the letterhead. Thank you.

Respectfully,

(Dr. Vasant D. Saini
President & CEO)