

November 19, 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:

The purpose of this letter is to highlight a serious issue with the proposed EDGAR Next changes that will greatly impact the EDGAR filing community. A significant number (if not majority) of filings are currently being submitted via third-party filing applications. Currently, third-party filing applications mimic a web browser in order to authenticate and submit filings against the EDGAR OnlineForms and EDGAR Filing websites However, under the proposed EDGAR Next changes, the SEC proposes to alter the authentication scheme from the SEC-managed form-based login to the government-wide Login.gov single sign-on. If this change is implemented, then any third-party (non-governmental) application would not be able to access the EDGAR Filing websites.

The proposed change will negatively impact registrants that either directly use third-party filing applications or rely on filing agents that use third-party filing applications. In other words, instead of being able to file directly from EDGAR-filing preparation software, filers would be required to download the filing documents and upload them to the SEC. This change in workflow is significant as it would introduce a time-consuming change that slows down an already time-sensitive process and introduces a greater chance for error. Given these considerations, we request that Commission do the following:

- Expand the timeline for the comment period as most registrants do not understand the impact of this change. We have been reaching out to our clients to educate them and most were unaware of this implication. An extended comment period will provide time for issuers to better understand the impact and allow them to respond accordingly.
- Perform an impact study on this particular aspect of EDGAR Next to determine what percentage of
 issuers depend on a third-party filing application and to better understand the negative impact this will
 have on the filing community.
- Provide a means by which third-party applications can integrate with EDGAR and perform actions on behalf of EDGAR users.

We appreciate your consideration, and if you have any questions, please feel free to contact me at

Respectfully submitted,

Shawn Rush Chief Technology Officer CompSci Resources, LLC