

November 30, 2021

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

RE: File Number S7-12-21

Dear Ms. Countryman:

Thank you for the opportunity to communicate our thoughts regarding the proposed changes to the EDGAR filing process. We appreciate the Commission's efforts to improve the security of EDGAR, enhance the management of filer credentials, and simplify procedures for accessing EDGAR. Our primary concern is with regard to the last of these goals; we suspect that the revised procedures, as we understand them, may in fact complicate and add time to the filing process.

We do not, at this time, have a thorough understanding of the effect these changes would have on the filing process. We would like to gain a deeper understanding of how the new system would work, and also obtain the feedback of some of our client companies. We do not have sufficient time to do these things before the current comment period ends on December 1, 2021. For these reasons, we ask the Commission to consider the following:

Extend the comment period deadline
Perform a study to determine the actual effect of these changes in terms of operational efficiency

Thank you once again for the opportunity to submit our thoughts on this matter.

Respectfully submitted,

Eric Hopkins

Eric Hopkins, CPA, President

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