



December 1, 2021

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

Re: File No. S7-12-21 – Comment Regarding Potential Technical Changes to EDGAR Filer Access and Filer Account Management Processes

Dear Secretary Countryman and Commission Members:

Davis Polk & Wardwell LLP (“Davis Polk”) appreciates the opportunity to provide comments on the U.S. Securities and Exchange Commission’s request for comment on Potential Technical Changes to the EDGAR Filer Access and Filer Account Management Processes.

Davis Polk fully supports the SEC’s efforts to enhance its cybersecurity protocols that are designed to protect against unauthorized access to the EDGAR system. Davis Polk also appreciates the SEC’s efforts to permit pre-enrolled filers to pilot its proposed changes through access to the EDGAR Next Beta and to provide feedback regarding the proposed changes. Given the functionality available in the EDGAR Next Beta as of this date, Davis Polk shares the concern expressed in the comment submitted by members of the Filer Consortium that the current EDGAR Next Beta program does not permit filers to test the full life-cycle of the EDGAR filing process and that, as such, filers may be limited in their ability to provide meaningful comments on the proposed changes and to identify potential systemic risks and challenges that the new system might inadvertently create.

In light of these concerns, Davis Polk respectfully requests that the Commission consider increasing the functionality available in the EDGAR Next Beta to permit filers to test more fully the life-cycle of the EDGAR filing process within the EDGAR Next Beta environment and to extend the associated comment deadline. Thank you for your consideration.

Respectfully submitted,

Deryn Darcy
Chief Legal Support Services Officer