

October 27, 2023



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

1345 Avenue of the Americas  
27<sup>th</sup> Floor  
New York, NY 10105  
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Dear Ms. Countryman:

RE: EDGAR Filer Access and Account Management, File Number S7-15-23

We appreciate the opportunity to submit comments concerning the proposed rule for EDGAR Filer Access and Account Management, also known as “EDGAR Next”, and we appreciate the significant effort made by the Commission after the first version of the proposal was published in 2021 to better understand the impact of EDGAR Next on registrants and their workflow.

This letter was prepared by the XBRL US Regulatory Modernization Working Group (RMWG), which represents the XBRL vendor community serving the majority of registrants that will be affected by this rule. XBRL US is a nonprofit standards organization, with a mission to improve the efficiency and quality of reporting in the U.S. by promoting the adoption of business reporting standards. XBRL US is a jurisdiction of XBRL International, the nonprofit consortium responsible for developing and maintaining the technical specification for XBRL. XBRL is a free and open data standard widely used in the United States, and around the world, for reporting by public and private companies, as well as government agencies.

EDGAR Next modernization will result in significant changes to the existing EDGAR filer and vendor access process, and the current rule proposal raises many detailed questions. Our consortium wishes to address all questions raised by the Commission as completely as possible.

The EDGAR Next BETA will continue until March 15, 2024. The BETA gives vendors and registrants an important opportunity to test out use cases and gauge the full impact of EDGAR Next changes on the market. Time spent testing the possibilities will allow us to provide more detailed, useful responses to the SEC Request for Comment. Given that the BETA continues until March 2024, and the number of questions and the level of detail involved in responding to this Request for Comment, we respectfully ask that the deadline for responses be extended by 60 days. Additional time to prepare our responses will give the Commission better feedback to finalize the rule. Please let us know if you have specific questions.

Sincerely,

XBRL US Regulatory Modernization Working Group  
(Member names and organizations: <https://xbrl.us/xbrl-reference/rmwg/>)