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February 26<sup>th</sup>, 2016

Brent J. Fields, Secretary  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549- 1090

Re: Request for Extension of Comment Period on Securities and Exchange Commission Release No. 34-76743, File No. S7-27-15 ("Concept Release")

Dear Mr. Fields:

Mountain Share Transfer, LLC ("*Mountain Share*") thanks the Commission and its staff for their tremendous effort in issuing the comprehensive Concept Release relating to updating and modernizing transfer agency rules, and appreciates the opportunity to comment on the Concept Release.

Mountain Share is a smaller transfer agent located in the United States, servicing many smaller issuers. A majority of the transfer agents registered with the Commission are smaller agents, however we are not aware of any other transfer agents of our size who planning on submitting comments to the Commission. We believe that our position within the industry provides us with an unique, and important perspective commenting on the proposed new rules that would be beneficial to the Commission.

Mountain Share respectfully requests additional time, preferably up to 90 days, to provide its response to the Concept Release. As you are already aware, there are over 170 areas of interest where the SEC is requesting comment, and hundreds of questions have been presented. We believe this additional time will allow Mountain Share to provide a more thorough and thoughtful response, given the many years since transfer agency rules have been reviewed.

For the reasons set forth above, we respectfully request an extension of the comment period for up to an additional 90 days.

Sincerely,

Erik S. Nelson,  
President