



November 12, 2025

Austin Gerig  
Director/Chief Data Officer  
Securities and Exchange Commission  
c/o Tanya Ruttenberg  
Division of Economic and Risk Analysis  
Securities and Exchange Commission  
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Dear Mr. Gerig:

RE: Agency Information Collection Activities; Proposed Collection; Comment Request;  
Extension: Rules 17h-1T and 17h-2T

Thank you for the opportunity to provide input to the Agency Information Collection Activities; Proposed Collection; Comment Request; Extension: Rules 17h-1T and 17h-2T. 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 (eXtensible Business Reporting Language).

On December 16, 2024, the Securities and Exchange Commission (SEC) published the final rule, Submission of Certain Materials Under the Securities Exchange Act of 1934; Amendments Regarding the FOCUS Report<sup>1</sup>, which requires certain reports to be submitted to EDGAR in inline XBRL format. We agree with the statement made by the SEC in the final rule, that “...*the structured data requirements will facilitate access to the disclosures by users (e.g., investors, market participants, analysts, and the Commission), enabling more efficient retrieval, aggregation, and comparison across different filers and time periods, as compared to an unstructured PDF, HyperText Markup Language (“HTML”), or American Standard Code for Information Interchange (“ASCII”) requirement.*”

On September 8, 2025, the Commission then published a second final rule<sup>2</sup>, which extended the compliance dates for most of the required disclosures, including Inline XBRL preparation, by 12 months. The rationale for the extension was named as giving firms additional time to update, test, and develop technological infrastructure needed to comply with structured data requirements, and

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<sup>1</sup> SEC Final Rule, Electronic Submission of Certain Materials under the Securities and Exchange Act of 1934; Amendments Regarding the FOCUS Report: <https://www.sec.gov/rules-regulations/2025/09/electronic-submission-certain-material-under-securities-exchange-act-1934-amendments-regarding-focus#33-11342final>

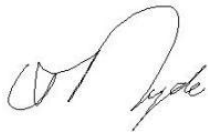
<sup>2</sup> SEC Final Rule, Extension of Compliance Dates for Electronic Submission of Certain Materials Under the Securities Exchange Act of 1934; Amendments Regarding the FOCUS Report: <https://www.sec.gov/rules-regulations/2025/09/electronic-submission-certain-material-under-securities-exchange-act-1934-amendments-regarding-focus#33-11386final>

to develop policies and procedures that help ensure compliance in relation to the filing or submission requirements.

We support the extension of the timeline as many of the firms tasked with compliance will be preparing XBRL-formatted data for the first time and submitting data to the EDGAR System for the first time as well. As regards the Agency Information Collection on Extension of Rules 17h-1T and 17h-2T, we agree with the collection of data, as amended by the final rule published on December 16, 2024 which requires certain reports to be prepared in Inline XBRL format, and with the extension amendment published on September 8, 2025.

Thank you again for the opportunity to provide input to agency collection request for comment and please let me know if you have questions or would like to discuss this further. I can be reached at (917) 582-6159 or [Campbell.Pryde@XBRL.US](mailto:Campbell.Pryde@XBRL.US).

Sincerely,

A handwritten signature in black ink, appearing to read 'Campbell Pryde', is positioned below the word 'Sincerely,'.

Campbell Pryde  
President and CEO, XBRL US